

**Organisation for Economic Co-operation and Development (OECD)**

Climate Change Expert Group (CCXG)

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**Submission from the OECD/IEA Climate Change Expert Group Secretariat**

**UNFCCC Subsidiary Body for Scientific and Technological Advice (SBSTA) call for submissions related to Methodological issues under the Paris Agreement**

**-Structured summary-**

The OECD/IEA Climate Change Expert Group (CCXG) is a group of government delegates and experts from developed and developing countries. The aim of the group is to promote dialogue on and enhance the understanding of technical issues in the international climate change negotiations. The CCXG is providing this submission in response to the [SBSTA call for contributions](#) seeking views on “structured summary, including structured summary, including examples to demonstrate how the proposed format could encompass different types of indicators (both quantitative and qualitative) and facilitate tracking of progress.” The present submission extracts relevant information from recent CCXG publications,<sup>1</sup> in particular:

- Rocha, M. and Ellis, J. (2020). [Reporting progress towards Nationally Determined Contributions: Exploring possible common tabular formats for the structured summary](#)
- Rocha, M. (2019). [Reporting tables – potential areas of work under SBSTA and options – Part I: GHG inventories and tracking progress towards NDCs](#)

## Overview

This submission explores different possible structures of CTFs for the structured summary for reporting of information for tracking progress towards NDCs under Article 4 of the Paris Agreement. The submission presents different possible CTF options developed by the CCXG in [Rocha and Ellis \(2020\)](#), highlighting their advantages and drawbacks. Examples of CTF options and worked examples are included in [Annex A](#).

Providing information in a tabular format is a way to organise the provision of important information, to ensure that reporting is both complete and transparent. One concern with adopting a reporting system mostly or exclusively in tabular format may be that such a system would end up prescribing, not only the form, but also the content of what Parties are to report. On the other hand, a system where Parties may decide on the format/content of information risks not being in line with what is agreed in decision 18/CMA.1 and with the mandate given by the CMA to SBSTA to develop CTFs. Table 1 (below) highlights advantages and disadvantages of different extents of reporting via tabular formats on information on tracking progress towards NDC.

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<sup>1</sup> The opinions expressed in these publications are those of the CCXG Secretariat and do not necessarily reflect the views of the OECD, the IEA or their member countries, or the endorsement of any approach described herein.

**Table 1. Advantages and disadvantages of different extents of reporting via tabular formats on information on tracking progress towards NDC**

Extent of reporting via tabular formats	Consistency with the MPGs and the mandate given by the CMA to SBSTA to develop Common Tabular Formats	Potential advantages	Potential disadvantages
Information to be provided under narrative, tabular or graphical format, determined by the reporting Party	- This proposal is inconsistent with the mandate given by the CMA to SBSTA to develop CTFs to accommodate all NDCs (Annex to 18/CMA.1, §79)	The focus of this submission is on the development of CTFs for tracking progress to accommodate all NDCs, as per MPGs and mandate given by the CMA to SBSTA. This proposal falls therefore outside of the scope of this submission and is not further analysed.	
Small part of the information to be reported in common tabular format, rest to be determined by the reporting Party	-+ This proposal could or could not be consistent with the MPGs, depending on how Parties report. This is because Parties would self-determine the format in which to report large amounts of information, and this could be in line, or not with the MPGs and the mandate given by the CMA to SBSTA to develop CTFs.	One advantage of this proposal could be that Parties would have more discretion on the form and content of information reported	Because this proposal would give Parties significant freedom on what information to report and how, there is a high risk that this proposal would not promote TACCC principles. For example, as Parties would self-determine how/what to report, the information reported could become highly heterogeneous. This would likely make the information less comparable across parties and consistent over time. Moreover, with little reporting guidance, information could become less transparent, which could make the TER more difficult. Moreover, by not providing clear prompts to all Parties, there is a risk that the reporting would be incomplete.
Clear international guidance on what is to be reported under common tabular and narrative formats in BTRs, both formats defined and agreed internationally	+ This proposal could be consistent with the MPGs and the mandate given by the CMA to SBSTA to develop CTFs	Separating reporting of tabular and narrative information could lead to tables that are more comparable and streamlined. By providing clear guidance to Parties on how/what to report, this proposal would likely promote transparency. As all Parties would be using the same system over time, this proposal could also enhance comparability and consistency of information. By providing a complete and common set of clear prompts to Parties, this proposal could promote completeness.	One disadvantage could be that not all information necessary for a complete picture of progress would be included in the same place, rather it could be spread across different sections of the BTR, which could make review by TERTs more difficult.
All content to be reported in a common tabular format defined and agreed internationally	+ This proposal could be consistent with the MPGs and the mandate given by the CMA to SBSTA to develop CTFs	By providing a complete set of clear prompts to all Parties, a system where Parties would report all the information in a CTF would have the highest likelihood of promoting transparency, completeness, consistency and comparability of information reported.	As some of the information is of more narrative nature (methodologies, descriptions), this proposal could lead to unwieldy tables, which could render the TER process more difficult. This proposal could also discourage Parties from providing the level of detail necessary on those potentially unwieldy aspects, in order to avoid making tables impractical. These disadvantages could be circumvented though e.g. reporting in tables only references to sections in the BTR (or other publicly-available sources in a UN language) containing the more detailed information.

Extent of reporting via tabular formats

Note: Acronyms: Biennial Transparency Report (BTR), Technical Expert Review (TER), Technical Expert Review Team (TERT)

Source: [Rocha and Ellis \(2020\)](#)

## 1. Common tabular format examples

This submission explores options for a common structured summary that could be used by all Parties to report on progress made in implementing and achieving NDCs, including on reporting on cooperative approaches. This proposed structured summary is made up of three common CTFs. These contain: (i) information on description of indicators, reference and target levels (CTF I); (ii) information on progress made in implementing and achieving NDCs (CTF II) and (iii) information on the use of cooperative approaches (CTF III), the latter being needed for calculating GHG emissions balances to be reported in CTF II and so potentially forming a sub-component of CTF II.

### 1.1 Examples of tables for reporting information on indicators (structured summary CTF I and CTF II)

Recent CCXG work ([Rocha and Ellis, 2020](#)), develops example tables for CTF I and II, found in [Table 2 in Annex A](#). To illustrate approaches to fill in CTF I and CTF II, this submission presents a number of worked examples, included in [Annex A](#).

CCXG analysis shows that Parties can use structured summary CTFs I and II to report on quantitative and/or qualitative indicators and narrative information, make use of notation keys (e.g. to indicate when information is not estimated or not applicable) and make references to detailed information contained in Biennial Transparency Reports (BTRs). Such a format therefore allows each Party to report on progress towards its NDC in a complete and transparent manner. If the NDC type stays the same, using the same reporting format over different years would also allow for consistent reporting by each Party over time. Some of this information could potentially be lost or overlooked if it was provided in a narrative format. The worked examples also show that the information provided could be quite diverse, as indicators relevant to one NDC may not be relevant to another. This means that using the common structured summary may improve comparability of information on progress towards similar types of NDCs. However, a common structured summary would not guarantee that the information will be comparable across all Parties. This may have implications for the aggregation of information to the global level in the context of the global stocktake. Nevertheless, in providing the same prompts to all Parties, such CTFs could facilitate the review of information by Technical Expert Review Teams (TERTs).

Worked examples for tables CTI I and II include:

- Worked example 1.1 - Hypothetical NDC target: Economy-wide GHG emissions reduction multi-year target of 45% relative to 1990 levels by 2030 ([Table 3 in Annex A](#))
- Worked Example 1.2 - Economy-wide GHG reduction single-year target of 40% relative to 2005 levels by 2025 ([Table 4 in Annex A](#))
- Worked Example 1.3: A list of intended actions without explicit target year ([Table 5 in Annex A](#)) .

The assessment of key advantages and disadvantages tables CTI I and II is summarised in [Table 6 in Annex A](#).

## 1.2 Examples of tables for reporting information on the use of cooperative approaches (CTF III)

Recent CCXG work ([Rocha and Ellis, 2020](#)) has developed three examples for reporting of information on the use of cooperative approaches under Article 6 of the Paris Agreement in the structured summary (CTF III). For each example of CTF III developed, a number of worked examples are also presented. All these are included in [Annex A](#). A hyperlink to the corresponding tables and worked examples are included next to relevant issues.

The three different “CTF III” examples developed vary in the extent to which they allow for both quantitative reporting, as well as narrative reporting (e.g. in relation to how each cooperative approach used promotes sustainable development and ensures environmental integrity). The CTF III examples vary in length, and there is a correlation between the level of detail provided, and the level of transparency achieved. It is important to note that the level of detail of information on cooperative approaches required by reporting provisions laid out in Annex to decision 18/CMA.1 may not achieve the level of detail necessary for a complete and robust reporting on the use of cooperative approaches under Article 6.

There are currently several open questions relating to the framework for Article 6 (e.g. relating to what exactly an Internationally Transferred Mitigation Outcome (ITMO) is and how it is measured), which have yet to be agreed. The answers to these questions are crucial in determining how an emissions balance is calculated. If any agreed Article 6 framework answers some or all of these open questions, it could significantly streamline transparent reporting of the use of cooperative approaches. There would be less need for reporting of detailed information on the use of cooperative approaches in CTFs to track progress if this information is tracked and reported elsewhere, e.g. under provisions to be agreed under Article 6. A potential way forward could be to develop some “supporting tables” to report selected information, such as on use of units, vintages of units, or ITMOs not in t CO<sub>2</sub>-eq metrics.

### **EXAMPLE 1: CTF III– Information on GHG emissions – with summary adjustment ([Table 7 in Annex A](#)):**

This CTF example includes a row where Parties can report their emissions balance. In this example, no underlying information (e.g. total levels of ITMOs first transferred, total level of ITMOs used, method to calculate corresponding adjustment) relating to how this emissions balance is calculated is explicitly requested (and thus is not reported). Depending on any agreed framework for Article 6, this may lead to different Parties calculating their emissions balance in a different way (e.g. relating to whether ITMOs are adjusted for each year, or just in the target year). Thus, this example would not provide clarity or transparency as to how each Party has calculated their emissions balance, or on the method it has used to make any corresponding adjustments. Unless specific guidance is provided elsewhere on how to calculate an emissions balance, and how to apply corresponding adjustments, this example table is therefore also likely to lead to different countries reporting information calculated in different ways, leading to non-comparable information being reported between Parties. [Table 8](#) in Annex A provides an

overview of key advantages and disadvantages of this table. Worked examples for example 1 of CTF III include:

- CTF III, example 1 - Worked example 1 ([Table 9 in Annex A](#))
- CTF III, example 1 - Worked example 2 ([Table 10 in Annex A](#))

**EXAMPLE 2 : CTF III – Information on GHG emissions – with aggregate ITMO additions and subtractions, summary adjustments and “other” information ([Table 11 in Annex A](#)):** Example 2 highlights total GHG emissions consistent with the coverage of the NDC, LULUCF contribution if not included in the inventory, the total (aggregated) level of additions and total (aggregated) level of subtractions for each reporting year, and the emissions balance. However, the table does not explicitly prompt Parties to be fully transparent about how they have calculated the aggregated level of additions, aggregated level of subtractions and the emissions balance. This example table allows Parties to provide “other” information, but does not specifically prompt Parties to provide narrative or other information on specific issues, e.g. how the use of cooperative approaches promotes sustainable development and ensures environmental integrity and transparency. Unless specific guidance is provided elsewhere on how to apply corresponding adjustments, this table would lead to reported information not being transparent. This example table is also likely to lead to different countries reporting information calculated in different ways, and also to different levels of reporting of “other information”, leading to information being non-comparable between Parties. [Table 12 in Annex A](#) provides an overview of key advantages and disadvantages of this table. Worked examples for example 2 of CTF III include:

- CTF III, example 2 - Worked example 1 ([Table 13 in Annex A](#))
- CTF III, example 2 - Worked example 2 ([Table 14 in Annex A](#))

**EXAMPLE 3: CTF III – Information on GHG emissions – with summary adjustments and details for “other” information ([Table 15 in Annex A](#)):** Example 3 highlights total GHG emissions consistent with the coverage of the NDC, LULUCF emissions if not included in the NDC, the total (aggregate) level of additions and total (aggregate) level of subtractions for each reporting year, and the emissions balance. However, the table does not explicitly prompt Parties to be transparent about how they have calculated the emissions balance (e.g. if/when corresponding adjustments made, vintage of ITMOs, if ITMOs of non-CO<sub>2</sub> metrics or outside NDC scope were transferred or acquired), or about how they have estimated the total (aggregate) level of additions and subtractions. It is not yet clear where such detailed information will be reported – and it may be outside the CTF, e.g. under any Party reporting under Article 6, or a centralised tracking mechanism. This example table allows Parties to provide “other” information and includes specific prompts for Parties to provide narrative or other information on individual issues, e.g. how the use of cooperative approaches promotes sustainable development and ensures environmental integrity and transparency. If this information does not change e.g. over the NDC implementation period or over the reporting period, reporting could be more streamlined if this narrative information was reported

adjacent to, but not in, a tabular format. [Table 16 in Annex A](#) provides an overview of key advantages and disadvantages of this table. Worked examples for example 3 of CTF III include:

- CTF III, example 3 - Worked example 1 ([Table 17 in Annex A](#))

## Annex A. Worked examples

### Table 2: Example for CTFs I and II

This example of a CTF for an individual Party's structured summary is conceptualised with the goal of allowing all Parties, regardless of their NDC type, to report on progress made in implementing and achieving NDCs using the same type of CTF. This part of the structured summary is split in two CTFs:

#### **CTF I: Information on indicators, reference and target levels**

	<i>Description</i>	<i>Description of how indicator is related to NDC under Article 4</i>	<i>Reporting year</i>	<i>Indicator type</i>	<i>Unit</i>	<i>Reference type</i>	<i>Reference year/period</i>	<i>Reference level</i>	<i>Target year/period</i>	<i>Target year/period level</i>
Indicator 1										
Indicator 2										
...										

Source: [Rocha and Ellis \(2020\)](#)

**CTF II: Information on progress made in implementing and achieving the NDC**

	<i>N*</i>	<i>N+1</i>	<i>N+2</i>	<i>...</i>	<i>T**</i>	<i>Period level (if applicable)***</i>
<b>Information on progress</b>						
Indicator 1						
Indicator 2						
...						
<b>Comparison of information for selected indicator between reporting year of implementation period and reference point</b>						
Indicator 1						
Indicator 2						
...						
<b>Assessment by the Party of achievement of NDC</b>	<i>yes/no</i>	<i>Explanation:</i>				

\*N= first year of the implementation period in question; \*\*T = last year of implementation period; \*\*\* This value corresponds to the average of emissions over the target period, to be reported by Parties that have included a multi-year target in their NDCs

Source: [Rocha and Ellis \(2020\)](#)



**Table 3: Worked example 1.1 - Hypothetical NDC target: Economy-wide GHG emissions reduction multi-year target of 45% relative to 1990 levels by 2030**

This worked example explores the hypothetical reporting, in the year of 2032, of a Party that has put forward a NDC containing a multi-year target to reduce emissions by 45% relative to 1990 levels by 2030. The Party reports on its emissions, including the use of internationally acquired/transferred ITMOs through cooperative approaches, throughout the whole implementation period and target year.

**Reporting year: 2032**

**CTF I: Information on indicators, reference and target levels and supporting information**

	Description	Description of how indicator is related to NDC under Article 4	Reporting year	Indicator type	Unit	Reference type	Reference year/period	Reference level	Target year/period	Target year/period level
Total domestic GHG emissions balance in scope of NDC	Total domestic GHG emissions balance, considering the use of units transferred/acquired through international carbon markets	Indicator is expressed in the exact same unit as target in NDC	2032	Quantitative	MtCO <sub>2</sub> eq	Base Year	1990	5200	2021-2030	3380*

\*This value corresponds to the target period average level of emissions, as the NDC contains a multi-year target

Source: [Rocha and Ellis \(2020\)](#)

**CTF II: Information on progress made in implementing and achieving the NDC**

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Period level (if applicable)
<b>Information on progress</b>											
Total domestic GHG emissions balance in scope of NDC (MtCO <sub>2</sub> eq)	3900	3795	3441	3378	3373	3260	3118	2886	2833	2793	3278
<b>Comparison of information for selected indicator between reporting year of implementation period and reference point</b>											
Percentage reduction of target period average emissions	15.4%	12.3%	1.8%	-0.1%	-0.2%	-3.6%	-7.7%	-14.6%	-16.2%	-17.4%	-3%
<b>Assessment by the Party of achievement of its NDC</b>	Yes	<i>Explanation: The Party has successfully achieved its multi-year target, by achieving an economy-wide reduction of 3% below target period level, which is equivalent to a budget target that achieves 45% below 1990 by 2030.</i>									

Source: [Rocha and Ellis \(2020\)](#)

**Table 4: Worked Example 1.2 - Economy-wide GHG reduction single-year target of 40% relative to 2005 levels by 2025**

This worked example explores the hypothetical reporting of a Party that has put forward a NDC containing a single-year target to reduce emissions by 40% relative to 2005 levels by 2025. During the implementation period, the Party provides information on quantitative emissions related indicators alongside a summary of the policies and measures it is implementing to achieve its NDC. The Party is reporting in year 2028 on the implementation period of its first NDC, including assessment of achievement at target year.

**CTF I: Information on indicators, reference and target levels**

<i>Indicator</i>	<i>Description</i>	<i>Description of how indicator is related to NDC under Article 4</i>	<i>Reporting year</i>	<i>Indicator type</i>	<i>Unit</i>	<i>Reference type</i>	<i>Reference year/period</i>	<i>Reference level</i>	<i>Target year/period</i>	<i>Target year/period level</i>
Plan for low carbon Emissions in Agriculture	The country has been investing in different measures for enhancing sustainability of the agricultural sector for the past two decades. Amongst the policies included in this program are: Agriculture Research, Restoration of grazing land and the biological nitrogen fixation.	The implementation of this policy will contribute to the achievement of the NDC	2028	Qualitative	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Increased support for solar power	In the country's budget proposal for 2021, the Government proposes an increased budget for the support to solar power, to CUR 1000 for the period 2012-2025.	The implementation of this policy will contribute to the achievement of the NDC	2028	Qualitative	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
CO <sub>2</sub> emission regulations for newly registered vehicles*	CO <sub>2</sub> emission targets for newly registered vehicles in line with new regulations. The target by 2024 for passenger cars (fleet average) has been set at 90 grams of CO <sub>2</sub> per kilometre, for light commercial vehicles at 150 grams of CO <sub>2</sub> per kilometre.	The implementation of this policy will contribute to the achievement of the NDC	2028	Qualitative	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total GHG emissions balance in scope of NDC	Total domestic GHG emissions balance, considering the use of units transferred/acquired through international carbon markets	The NDC target is expressed in terms of GHG emissions	2028	Quantitative	Mt-CO <sub>2</sub> .eq	Base year	2005	2800	2025	1680

**CTF II: Information on progress made in implementing and achieving the NDC**

	2021	2022	2023	2024	2025	2026	Period level (if applicable)
<b>Information on progress</b>							
Plan for low carbon Emissions in Agriculture	Implemented	Implemented	Implemented	Implemented	Implemented	Implemented	n.a.
Increased support for solar power	Planned	Planned	Implemented	Implemented	Implemented	Implemented	n.a.
CO <sub>2</sub> emission regulations for newly registered vehicles*	Planned	Planned	Planned	Implemented	Implemented	Implemented	n.a.
Total GHG emissions balance in scope of NDC (Mt-CO <sub>2</sub> .eq)	2020	1852	1790	1732	1586	1498	n.a.
<b>Comparison of information for selected indicator between reporting year of implementation period and reference point</b>							
Plan for low carbon Emissions in Agriculture	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Increased support for solar power	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
CO <sub>2</sub> emission regulations for newly registered vehicles*	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Percentage reduction of base year emissions	28%	34%	36%	38%	43%	46%	n.a.
<b>Assessment by the Party of achievement of NDC</b>	yes	<i>Explanation: The Party has achieved its NDC target of reducing economy-wide GHG emissions by more than 40% relative to 2005 levels in 2025.</i>					

Source: [Rocha and Ellis \(2020\)](#)

**Table 5: Worked Example 1.3: A list of intended actions without explicit target year**

This worked example explores the hypothetical reporting, in the year of 2024, of a Least Developed country (LDC) Party that has put forward a NDC containing a list of intended actions, without making the target year explicit. The Party reports on progress in relation to these actions in a narrative manner only.

**CTF I: Information on indicators, reference and target levels and supporting information**

<i>Indicator</i>	<i>Description</i>	<i>Description of how indicator is related to NDC under Article 4</i>	<i>Reporting year</i>	<i>Indicator type</i>	<i>Unit</i>	<i>Reference type</i>	<i>Reference year/period</i>	<i>Reference level</i>	<i>Target year/period</i>	<i>Target year/period level</i>
Intended action 1 - Energy efficiency improvement	More efficient use of energy, especially by end users;	The NDC put forward the intention to put in place policies to achieve this improvement	2024	Qualitative	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Intended action 2 - Increase in renewable energy sources	Increased use of renewable energy as an alternative to non-renewable energy sources;	The NDC put forward the intention to put in place policies to achieve this increase	2024	Qualitative	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Intended action 3 - Reform energy subsidies	Energy and fossil fuel subsidies reform;	The NDC put forward the intention to put in place policies allowing for this reform	2024	Qualitative	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

Source: [Rocha and Ellis \(2020\)](#)

**CTF II: Information on progress made in implementing and achieving the NDC**

	2021	2022	2023	2024	Period level
<b>Information on progress</b>					
Intended action 1 - Energy efficiency improvement	The country has put in place a task force within the Ministry of Environment to work on an energy efficiency campaign, targeting end users.	The Task force has developed the stages of the campaign, which is to be developed in three main stages: Conceptualisation, implementation, Review of results. The task force kicked off the Conceptualisation phase, with a call for proposals for media/advertising agencies to work closely with Ministry on development of material (further details in section III.2 of BTR, p. 89).	The Task force along with specialised agency have worked together to develop material for the campaign and for monitoring results. Implementation Phase kicked off in November 2023 (further details in section III.2 of BTR, p. 89)	The task Force, along with specialised agencies, worked on developing a series of workshops, targeting different types of stakeholders (industries, commercial business, farms etc.) (further details in section III.2 of BTR, p. 90)	n.a.
Intended action 2 - Increase in renewable energy sources	Establishment of Working Group within Ministry of Energy and Mines to work on a plan for enhancing the use of renewable energy sources (further details in section III.4 of BTR, p. 95).	Working Group developing a plan for enhancing the use of renewable energy sources (further details in section III.4 of BTR, p. 95).	Federal Government has put in place a programme for enhancing the use of renewable energy sources, with the aim to achieve an increase of 15% of use of renewable energy in the energy mix within 13 years (further details in section III.4 of BTR, p. 95).	Federal Government continues to implement a programme for enhancing the use of renewable energy sources, with the aim to achieve an increase of 15% of use of renewable energy in the energy mix within 13 years (further details in section III.4 of BTR, p. 95).	n.a.
Intended action 3 - Reform energy subsidies	Policy on fossil fuel subsidies reform adopted	Implementation of first step of policy package consisting of setting different prices for petroleum products based on energy generation efficiency implemented	Implementation of policy package consisting of providing support to certain sectors to promote switching from conventional energy sources to clean energy sources	Program to monitor the implementation of policy package consisting of providing support to certain sectors to promote switching from conventional energy sources to clean energy sources	n.a.
<b>Comparison of information for selected indicator between reporting year of implementation period and reference point</b>					
Intended action 1 - Energy efficiency improvement	n.a.	n.a.	n.a.	n.a.	n.a.
Intended action 2 - Increase in renewable energy sources	n.a.	n.a.	n.a.	n.a.	n.a.
Intended action 3 - Reform energy subsidies	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Assessment by the Party of achievement of NDC</b>	n.a.	<i>Explanation:</i> n.a.			

Source: [Rocha and Ellis \(2020\)](#)

**Table 6. Assessment of progress table – CTFs I and II**

	Assessment	Comment
<b>Suitability for different types of NDCs</b>		
Do CTFs I and II allow for quantitative and/or qualitative indicators and narrative information to be reported?	Yes	CTFs I and II would allow Parties to report on quantitative and qualitative indicators as well as narrative information. While this would allow for Parties with diverse NDCs to report on progress, the information provided by Parties could be very different.
Are CTFs I and II suitable for tracking progress towards different types of NDCs?	Yes	Parties with different types or coverage of NDCs may want to use different types of indicators or information to track progress towards NDCs. CTFs I and II would allow for Parties to report on a wide range of information types, so it is suitable for tracking progress towards different NDCs.
<b>Promotion of TACCC principles</b>		
Do CTFs I and II promote transparency (low, medium, high)?	Low to high: potentially more transparency if quantitative information is provided (as applicable).	The level of transparency achieved will be dependent on what type of information Parties choose to provide. For example, Parties may choose to provide quantitative information to compare indicators in the last year reported and target year, which would lead to high levels of transparency. In contrast, Parties may choose to provide narrative information on assessing their progress towards their target, which could lead to a subjective assessment low in transparency.
Do CTFs I and II promote accuracy (low, medium, high)?	Low to high	CTFs I and II would allow all the information to be provided in one place, which could facilitate Technical Expert Review. The review of the information could therefore help Parties indirectly improve accuracy of the information in future reports.
Do CTFs I and II promote completeness (low, medium, high)?	Medium to high	By providing a consistent and detailed set of prompts to all Parties, CTFs I and II may encourage Parties to provide as much information as possible on their progress towards NDCs. Nevertheless, Parties may still provide the information they deem as necessary, so the format of the CTF alone cannot guarantee completeness.
Do CTFs I and II promote comparability (low, medium, high)?	Low to Medium	Because CTFs I and II would allow Parties to provide very different types of information, the level of comparability achieved will be dependent on what type of information Parties choose to provide. One question however is whether structured summary format can actually reduce the diversity in information on tracking progress, as this diversity in information is a consequence of the diverse forms and coverage of NDCs themselves. The worked examples show that if information is essentially narrative, comparability is reduced. As CTFs I and II would provide the same prompts to all Parties, it could, to the extent possible, promote comparability in the information reported on progress towards similar types of NDCs. However, a common structured summary does not guarantee that the information will be comparable across all Parties.
Do CTFs I and II promote consistency (low, medium, high)?	Medium to high	CTFs I and II would allow Parties to provide the same categories of information using the same prompts over time, which could lead to more consistent information provided by an individual Party over time, than if Parties could report using different prompts in different years.

Source: [Rocha and Ellis \(2020\)](#)

**Table 7: CTF for the structured summary - CTF III, example 1: Information on GHG emissions – with summary adjustments**

While paragraph 77.d of the Annex to decision 18/CMA.1 mandates Parties to report on annual level of GHG emissions, it does not specify when corresponding adjustments are made, or that the adjusted GHG emissions for a given year would be reported biennially. Further clarity on this matter may come from decisions adopted by the CMA on Article 6. The CTF example includes a row where Parties can report their emissions balance. In this example, no underlying information (e.g. total levels of ITMOs first transferred, total level of ITMOs used, method to calculate corresponding adjustment) relating to how this emissions balance is calculated is explicitly requested (and thus is not reported). Depending on any agreed framework for Article 6, this may lead to different Parties calculating their emissions balance in a different way (e.g. relating to whether ITMOs are adjusted for each year, or just in the target year). Thus, this example would not provide clarity or transparency as to how each Party has calculated their emissions balance or on the method it has used to make any corresponding adjustments. Unless specific guidance is provided elsewhere on how to calculate an emissions balance, and how to apply corresponding adjustments, this example table is therefore also likely to lead to different countries reporting information calculated in different ways, leading to non-comparable information being reported between Parties.

GREENHOUSE GASES EMISSIONS BALANCE					
	<i>N</i> *	<i>N+1</i>	<i>N+2</i>	...	<i>T</i> **
Total GHG emissions consistent with the coverage of NDC					
LULUCF contribution***					
Total GHG emissions consistent with the coverage of NDC adjusted on the basis of corresponding adjustments undertaken by effecting an addition for ITMOs first-transferred/transferred and a subtraction for ITMOs used/acquired****					

\*N= first year of the implementation period in question

\*\*T = target year/period

\*\*\* 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.

\*\*\*\*For Parties that participate in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4, or authorises the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC.

Source: [Rocha and Ellis \(2020\)](#)



**Table 8. Summary assessment structured summary – CTF III, example 1**

Does this example:	Assessment	Comment
Allow for narrative and quantitative information to be reported?	No	Only quantitative information is reported.
Highlight the annual level of anthropogenic emissions by sources and removals by sinks covered by the NDC?	Yes	This table would provide for both the total domestic GHG emissions consistent with NDC coverage, and the adjusted GHG emissions consistent with NDC coverage as adjusted to take participation in cooperative approaches into account.
Show if a country is participating in Article 6 activities?	Yes (implicit)	Readers will be able to identify if a country has net transfers or acquisitions from Article 6 by comparing the value in the first row with the value in the row in the table that adjusts GHG emissions on the basis of corresponding adjustments
Provide information on the gross and/or net levels of acquisitions/transfers from a Party's participation in Article 6 activities?	No (can be assessed implicitly)	This information is useful to ensure transparency. This example table would not explicitly provide transparent information on a Party's participation in Article 6 activities, although this could be assessed implicitly.
Provide quantitative information, e.g. an emissions balance, on the country's level of emissions adjusted for participation in Article 6 activities?	Possibly	This table would provide quantitative information on total level of adjusted emissions, but would not provide sufficient detail to ensure that this summary quantitative information is transparent, consistent and complete (for an individual Party) or comparable across different Parties. Furthermore, such a table would allow for a quantitative tracking of progress if the only use of ITMOs was for the purposes of meeting NDCs. If a Party used Article 6 for other purposes, this would not be identified explicitly.
Provide information to assess whether/to what extent, ITMOs are being used for non-NDC purposes?	No	Without this information, there is a risk that double-counting could occur (e.g. with a ITMO being used by a country towards its NDC, and also by an airline to meet its CORSIA target) unless there is a detailed tracking of ITMO uses elsewhere (e.g. in the BTRs, or via any Party reporting to the UNFCCC or under Article 6, or via any centralised tracking mechanism to be developed).
Provide information to explain any difference between the annual level of a Party's transfer/acquisition of and use of ITMOs.	No	To improve transparency of the impact of Article 6 transfers on environmental integrity, it could be useful to have quantitative and qualitative information that could be used to explain any difference between e.g. a country's acquisition and use (such as cancellation) of ITMOs.
Provide information that can be used to assess the environmental integrity implications of a country's participation in Article 6?	No	This information would be needed in case the provisions to be agreed under Article 6 allow for activities or accounting practices that may have a range of implications on environmental integrity. For example, without details on if a country is participating in Article 6, to what extent, what metrics are used for any international exchanges, their source (e.g. inside/outside NDC), their use (e.g. retirement, cancellation, use for non-NDC purposes), how and when corresponding adjustments are made, vintage of transfers, how ITMOs not in CO <sub>2</sub> -eq metrics are translated to CO <sub>2</sub> -eq for the purposes of providing an emissions balance etc it is not possible to assess that any transfers under Article 6 do not harm environmental integrity. An alternative to providing detailed information would be if Party reporting indicates that it follows specific eligibility or accounting practices as laid out publicly elsewhere (e.g. a Party's BTR, NC, governing principles of carbon clubs such as the San Jose Principles).
Provide space to accommodate potential other information that could be requested by the CMA on Article 6?	No	Specific row(s) and/or prompts would need to be included to allow for complete and consistent reporting other information over time for a given Party, and reporting that is comparable between different Parties.

Source: [Rocha and Ellis \(2020\)](#)

**Table 18: CTF for the structured summary - CTF III, example 1 - Worked example**

This worked example highlights potential reporting from country C. Party C uses cooperative approaches and has a multi-year NDC ending in N+5 and is reporting in N+8 (to year N+6).

**Reporting year: N+8**

GREENHOUSE GASES EMISSIONS BALANCE						
	<i>N*</i>	<i>N+1</i>	...	...	<i>N+5</i>	<i>N+6</i>
Total GHG emissions consistent with the coverage of NDC	100	100	100	100	100	102
LULUCF contribution**	2	-2	-4	-4	3	3
Total GHG emissions consistent with the coverage of NDC adjusted on the basis of corresponding adjustments undertaken by effecting an addition for ITMOs first-transferred/transferred and a subtraction for ITMOs used/acquired***	100	100	99	99	94	92

\*N= first year of the implementation period in question

\*\* 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.

\*\*\*For Parties that participate in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4, or authorises the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC.

Source: [Rocha and Ellis \(2020\)](#)

**Table 10: CTF for the structured summary - CTF III, example 1 - Worked example 2**

This worked example highlights potential reporting from country D. Party D uses cooperative approaches and has a single-year NDC ending in N+10 and is reporting in N+12 (to year N+10).

**Reporting year: N+12**

GREENHOUSE GASES EMISSIONS BALANCE						
	<i>N*</i>	<i>N+1</i>	...	<i>N+5</i>	<i>N+6...</i>	<i>N+10</i>
Total GHG emissions consistent with the coverage of NDC	100	100	100	100	102	106
LULUCF contribution**	NE	NE	NE	NE	NE	5
Total GHG emissions consistent with the coverage of NDC adjusted on the basis of corresponding adjustments undertaken by effecting an addition for ITMOs first-transferred/transferred and a subtraction for ITMOs used/acquired***	100	100	99	94	106	112

\*N= first year of the implementation period in question

\*\* 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.

\*\*\*For Parties that participate in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4, or authorises the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC.

Source: [Rocha and Ellis \(2020\)](#)

**Table 11: CTF for the structured summary - CTF III, example 2: Information on GHG emissions – with aggregate ITMO additions and subtractions, summary adjustments and “other” information**

Example 2 highlights total GHG emissions consistent with the coverage of the NDC, LULUCF contribution if not included in the inventory, the total (aggregated) level of additions and total (aggregated) level of subtractions for each reporting year, and the emissions balance. However, the table does not explicitly prompt Parties to be fully transparent about how they have calculated the aggregated level of additions, aggregated level of subtractions and the emissions balance. This example table allows Parties to provide “other” information, but does not specifically prompt Parties to provide narrative or other information on specific issues, e.g. how the use of cooperative approaches promotes sustainable development and ensures environmental integrity and transparency. Unless specific guidance is provided elsewhere on how to apply corresponding adjustments, this table would lead to reported information not being transparent. This example table is also likely to lead to different countries reporting information calculated in different ways, and also to different levels of reporting of “other information”, leading to information being non-comparable between Parties.

**CTF III – information on the use of cooperative approaches, example 2**

GREENHOUSE GAS EMISSIONS BALANCE					
	<i>N</i> *	<i>N+1</i>	...	...	<i>T</i> **
Total GHG emissions consistent with the coverage of NDC					
LULUCF contribution***					
Addition for ITMOs first transferred/transferred					
Subtraction for ITMOs used/acquired					
Total GHG emissions consistent with the coverage of NDC adjusted on the basis of corresponding adjustments undertaken by effecting an addition for ITMOs first-transferred/transferred and a subtraction for ITMOs used/acquired****					
Other information					

\*N= first year of the implementation period in question

\*\*T = target year/period

\*\*\* 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.

\*\*\*\*For Parties that participate in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4, or that authorise the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC.

Source: [Rocha and Ellis \(2020\)](#)

**Table 12: Summary assessment structured summary – CTF III, example 2**

Does this example:	Assessment	Comment
Allow for narrative and quantitative information to be reported?	Yes	The “other information” cells, and ability to provide footnotes that explain these cells, allow for both qualitative and quantitative information to be presented.
Highlight the annual level of anthropogenic emissions by sources and removals by sinks covered by the NDC?	Yes	This table would provide for both the total domestic GHG emissions consistent with NDC coverage, and the adjusted GHG emissions consistent with NDC coverage as adjusted to take participation in cooperative approaches into account. The “other” information in the table may (or not) provide further details on the use of cooperative approaches.
Show if a country is participating in Article 6 activities?	Yes (explicit)	This table explicitly highlights aggregate levels of first transfers/transfers as well as aggregate levels of acquisitions/use (but without distinguishing between first transfers and subsequent transfers, nor between acquisitions and use).
Provide information on the gross and/or net levels of acquisitions/transfers from a country’s participation in Article 6 activities?	Yes (aggregate levels)	This information helps to improve the transparency of information presented. However, without separating information on e.g. levels of acquisitions from levels of use, and without providing information on the method used to carry out corresponding adjustments, the information reported in such a table will not be fully transparent for an individual Party and may not be comparable across Parties.
Provide quantitative information, e.g. an emissions balance, on the country’s level of emissions adjusted for participation in Article 6 activities?	Yes	This table would provide quantitative information on total level of adjusted emissions, but would not provide sufficient detail to ensure that this summary quantitative information is completely transparent (see above), unless further information were provided e.g. in footnotes to the table.
Provide information to assess whether/to what extent, ITMOs are being used for non-NDC purposes?	No	Without this information, there is a risk that double-counting could occur (e.g. with a ITMO being used by a country towards meeting its NDC, and by an airline to meet its CORSIA target) unless there is a detailed tracking of ITMO uses elsewhere (e.g. via any Party reporting under Article 6, an Article 6.4 registry, and/or a database to track uses of ITMOs).
Provide information to explain any difference between the annual level of a country’s transfer/acquisition of and use of ITMOs.	No	This table leaves a lot of leeway for Parties on what they can report under “other” information. Depending on what exactly is reported indirectly, e.g. via references or footnotes to where further details can be found, the table may be used to report information on differences between the acquisition and use of ITMOs. However, this is not specifically prompted. To improve transparency of the impact of Article 6 transfers on environmental integrity, it could be useful to have quantitative and qualitative information that could be used to explain any difference between e.g. a country’s acquisition and use (such as cancellation) of ITMOs.
Provide information that can be used to assess the environmental integrity implications of a country’s participation in Article 6?	Potentially (depending on whether reporting Party pro-actively includes this information that has not been specifically prompted.)	This information would be needed in case the eligibility or accounting provisions to be agreed under Article 6 allow for activities or accounting practices that may have a range of implications on environmental integrity. For example, without details on if a country is participating in Article 6, to what extent, what metrics are used for any international exchanges, their source (e.g. inside/outside NDC), their use (e.g. retirement, cancellation, use for non-NDC purposes), how and when corresponding adjustments are made, vintage of transfers, how ITMOs not in CO <sub>2</sub> -eq metrics are translated to CO <sub>2</sub> -eq for the purposes of providing an emissions balance etc it is not possible to assess that any transfers under Article 6 do not harm environmental integrity. An alternative to providing detailed information would be if Party reporting indicates that it follows specific eligibility or accounting practices as laid out publicly elsewhere (e.g. a Party’s BTR, NC, governing principles of carbon clubs such as the San Jose Principles).
Provide space to accommodate potential other information that could be requested by the CMA on Article 6?	Potentially	Without specific prompting in a CTF, it is unclear whether information needed to assess issues such as those mentioned in paragraph 77.diii and 77.div of the MPGs will be reported.

Source: [Rocha and Ellis \(2020\)](#)

**Table 13: CTF for the structured summary - CTF III, example 2 - Worked example 1**

This example highlights potential reporting in year N+8 for country C (which has a multi-year target ending at N+5), and which both acquires and transfers ITMOs during the reporting period.

**Reporting year: N+8**

GREENHOUSE GAS EMISSIONS BALANCE					
	N*	N+1	...	N+5	N+6
Total GHG emissions consistent with the coverage of NDC	100	100	100	100	102
LULUCF contribution**	2	-2	-4	3	-1
Addition for ITMOs first transferred/transferred	3	0	0	3	0
Subtraction for ITMOs used/acquired	3	0	1	9	4
Total GHG emissions consistent with the coverage of NDC adjusted on the basis of corresponding adjustments undertaken by effecting an addition for ITMOs first-transferred/transferred and a subtraction for ITMOs used/acquired***	100	100	99	94	98
Other information	Our use of cooperative approaches promotes sustainable development. For example, ITMOs are only sourced from activities that the host country explicitly indicates contribute to their sustainable development priorities. Further information is included in (e.g. reference to BTR, National Communication, public website where information is presented in an official UN language)		See footnote x	See footnote y	The government has decided that our Party's use of cooperative approaches will from now on be governed by the following principles (provide link or reference to a source available in an official UN language), which ensure environmental integrity and promote sustainable development.

\*N= first year of the implementation period in question

\*\* 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.

\*\*\*For Parties that participate in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4, or that authorise the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC.

x Depending on CMA guidance on Article 6, the content of this footnote could vary widely, but could include some qualitative information. For example, depending on the eligibility and accounting provisions agreed for Article 6, this footnote could provide information (potentially supplemented with quantitative details) on the vintage of international transfers/acquisitions, on whether transfers came from inside or outside NDCs, whether acquisitions were used for the purposes of meeting an NDC or for other purposes, information on use of ITMOs etc...

y Total transferred in year N+1 was 4 ITMOs, including 1 with a vintage of 2018 that will be used to meet the current NDC, 1 from outside the NDC of country X, 1 which was subsequently retired, 1 with a vintage of 2021 which will be used towards meeting the current NDC. (Authors' note: the content of this footnote will be influenced by the content of any agreement reached that governs Article 6).

Source: [Rocha and Ellis \(2020\)](#)

**Table 14: CTF for the structured summary - CTF III, example 2 - Worked example 2**

This example highlights potential reporting in year N+12 for country D which has a single year target in N+10), and which both acquires and transfers ITMOs during the reporting period.

**Reporting year: N+12**

GREENHOUSE GAS EMISSIONS BALANCE							
	N*	N+1	...	N+5	N+6	...	N+10
Total GHG emissions consistent with the coverage of NDC)	100	100	100	100	102		106
LULUCF contribution**	NE	NE	NE	NE	2		5
Addition for ITMOs first transferred/transferred	3	0	0	3	0		6
Subtraction for ITMOs used/acquired	3	0	1	9	4		0
Total GHG emissions consistent with the coverage of NDC adjusted on the basis of corresponding adjustments undertaken by effecting an addition for ITMOs first-transferred/transferred and a subtraction for ITMOs used/acquired***	100	100	99	94	98		112
Other information	Country D has developed X number of policies and measures in order to achieve its NDC. Further information about these are available in (e.g. provide reference to BTR, NC etc.).		Country D has implemented 1 of the X policies and measures (Country D to provide information on or reference to this PAM), is planning to implement a further PAM during the course of the year, and is in the process of developing X-2 further PAMs.		3, see footnote z		

\*N= first year of the implementation period in question

\*\* 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.

\*\*\*For Parties that participate in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4, or that authorise the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC.

z Total transferred in year N+1 was 3 ITMOs, including 2 from outside the NDC of country X, 1 with a vintage of 2021 which will be used towards meeting the current NDC.

Source: [Rocha and Ellis \(2020\)](#)

**Table 15: CTF for the structured summary - CTF III, example 3: Information on GHG emissions – with summary adjustments and details for “other” information**

**CTF III – information on the use of cooperative approaches, example 3**

Example 3 highlights total GHG emissions consistent with the coverage of the NDC, LULUCF emissions if not included in the NDC, the total (aggregate) level of additions and total (aggregate) level of subtractions for each reporting year, and the emissions balance. However, the table does not explicitly prompt Parties to be transparent about how they have calculated the emissions balance (e.g. if/when corresponding adjustments made, vintage of ITMOs, if ITMOs of non-CO<sub>2</sub> metrics or outside NDC scope were transferred or acquired), or about how they have estimated the total (aggregate) level of additions and subtractions. (It is not yet clear where such detailed information will be reported – and it may be outside the CTF, e.g. under any Party reporting under Article 6, or a centralised tracking mechanism). This example table allows Parties to provide “other” information and includes specific prompts Parties to provide narrative or other information on individual issues, e.g. how the use of cooperative approaches promotes sustainable development and ensures environmental integrity and transparency. If this information does not change e.g. over the NDC implementation period or over the reporting period, reporting could be more streamlined if this narrative information was reported adjacent to, but not in, a tabular format.

GREENHOUSE GAS EMISSIONS BALANCE					
	<i>N</i> *	<i>N+1</i>	...	...	<i>T</i> **
Total GHG emissions consistent with the coverage of NDC					
LULUCF contribution***					
Addition for ITMOs first transferred/transferred					
Subtraction for ITMOs used/acquired					
Total GHG emissions consistent with the coverage of NDC adjusted on the basis of corresponding adjustments undertaken by effecting an addition for ITMOs first-transferred/transferred and a subtraction for ITMOs used/acquired****					
Other information relating to calculation of emissions balance, e.g. method(s) used to calculate corresponding adjustment					
Other information relating to how the use of cooperative approaches promotes sustainable development					
Other information relating to how the use of cooperative approaches ensures environmental integrity, including in governance					
Other information relating to how the use of cooperative approaches ensures transparency, including in governance					
Other information relating to how the use of cooperative approaches applies robust accounting to ensure inter alia the avoidance of double counting, consistent with adopted decisions by the CMA on Article 6					

\*N= first year of the implementation period in question

\*\*T = target year/period

\*\*\*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.

\*\*\*\*For Parties that participate in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4, or that authorise the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC.

Source: [Rocha and Ellis \(2020\)](#)



**Table 16. Summary assessment structured summary – CTF III, example 3**

Does this example:	Assessment	Comment
Allow for narrative and quantitative information to be reported?	Yes	The “other information” cells, and ability to provide footnotes that explain these cells, allow for both qualitative and quantitative information to be presented.
Highlight the annual level of anthropogenic emissions by sources and removals by sinks covered by the NDC.	Yes	This table would provide for both the total domestic GHG emissions consistent with NDC coverage, and the adjusted GHG emissions consistent with NDC coverage as adjusted to take participation in cooperative approaches into account. The “other” information in the table may (or not) provide further details on the use of cooperative approaches.
Show if a country is participating in Article 6 activities?	Yes (explicit)	This table explicitly highlights aggregate levels of first transfers/transfers as well as aggregate levels of acquisitions/use (but without distinguishing between first transfers and subsequent transfers, nor between acquisitions and use). ..
Provide information on the gross and/or net levels of acquisitions/transfers from a country’s participation in Article 6 activities?	Yes (aggregate levels)	This information helps to improve the transparency of information presented. However, without separating information on e.g. levels of acquisitions from levels of use, and without providing information on the method used to carry out corresponding adjustments, the information reported in such a table will not be fully transparent for an individual Party and may not be comparable across Parties.
Provide quantitative information, e.g. an emissions balance, on the country’s level of emissions adjusted for participation in Article 6 activities?	Yes	This table would provide quantitative information on total level of adjusted emissions, but would not provide sufficient detail to ensure that this summary quantitative information is completely transparent (see above), unless further information were provided elsewhere in the table e.g. in footnotes.
Provide information to assess whether/to what extent, ITMOs are being used for non-NDC purposes?	Not explicitly	This information could potentially be included in the reporting table footnotes. Without this information, there is a risk that double-counting could occur (e.g. with a ITMO being used by country C towards its NDC, and by an airline to meet its CORSIA target) unless there is a detailed tracking of ITMO uses elsewhere (e.g. via any Party reporting under Article 6, an Article 6.4 registry, and/or a database to track uses of ITMOs).
Provide information to explain any difference between the annual level of a country’s transfer/acquisition of and use of ITMOs .	No	This table leaves a lot of leeway for Parties on what they can report under “other” information. Depending on what exactly is reported indirectly, e.g. via references or footnotes to where further details can be found, the table may be used to report information on differences between the acquisition and use of ITMOs. However, this is not specifically prompted. To improve transparency of the impact of Article 6 transfers on environmental integrity, it could be useful to have quantitative and qualitative information that could be used to explain any difference between e.g. a country’s acquisition and use (such as cancellation) of ITMOs.
Provide information that can be used to assess the environmental integrity implications of a country’s participation in Article 6?	Probably (depending on what exactly the reporting Party includes under the specific prompts)	This information would be needed in case the provisions to be agreed under Article 6 allow for activities or accounting practices have a range of implications on environmental integrity. For example, without details on, what metrics are used for ITMOs, the source of ITMOs (e.g. inside/outside NDC), their use (e.g. retirement, cancellation, use for non-NDC purposes), how and when corresponding adjustments are made, vintage of transfers, how ITMOs not in CO <sub>2</sub> -eq metrics are translated to CO <sub>2</sub> -eq for the purposes of providing an emissions balance etc it is not possible to assess that any transfers under Article 6 do not harm environmental integrity. An alternative to providing detailed information would be if Party reporting indicates that it follows specific eligibility or accounting practices as laid out publicly elsewhere (e.g. a Party’s BTR, NC, governing principles of carbon clubs such as the San Jose Principles).
Provide space to accommodate potential other information that could be requested by the CMA on Article 6?	Potentially	Without specific prompting in a CTF, it is unclear whether information needed to assess issues such as those mentioned in paragraph 77.diii of the Annex to Decision 18/CMA.1 will be reported.

Source: [Rocha and Ellis \(2020\)](#)

**Table 17: CTF for the structured summary - CTF III, example 3 - Worked example 1**

This example highlights potential reporting in year N+8 for country C (which has a multi-year target ending at N+5), and which both acquires and transfers ITMOs during the reporting period.

**Reporting year: N+8**

GREENHOUSE GAS EMISSIONS BALANCE					
	N*	N+1	...	N+5	N+6
Total GHG emissions consistent with the coverage of NDC	100	100	100	100	102
LULUCF contribution**	2	-2	-4	3	-1
Addition for ITMOs first transferred/transferred	3	0	0	3	0
Subtraction for ITMOs used/acquired	3	0	1	9	4
Total GHG emissions consistent with the coverage of NDC adjusted on the basis of corresponding adjustments undertaken by effecting an addition for ITMOs first-transferred/transferred and a subtraction for ITMOs used/acquired***	100	100	99	94	
Other information relating to calculation of emissions balance, e.g. method(s) used to calculate corresponding adjustment					
Other information relating to how the use of cooperative approaches promotes sustainable development	Our use of cooperative approaches promotes sustainable development. For example, ITMOs are only sourced from activities that the host country explicitly indicates contribute to their sustainable development priorities. Further information is included in (e.g. reference to BTR, National Communication, public website where information is presented in an official UN language)	See footnote x	See footnote y	The government has decided that our Party's use of cooperative approaches will from now on be governed by the following principles (provide link or reference to a source available in an official UN language), which promote sustainable development.	
Other information relating to how the use of cooperative approaches ensures environmental integrity, including in governance	[The information reported here could include information relating to national criteria, processes or systems implemented by the Party to ensure environmental integrity of ITMOs generated/transferred/acquired, or it could indicate where further information on this topic could be found, e.g. as listed above]			(Individual columns may be needed to highlight if the approach and systems used change over time within the reporting Party)	
Other information relating to how the use of cooperative approaches ensures transparency, including in governance	[The information reported here could include information relating to national processes or systems implemented by the Party to ensure environmental integrity of ITMOs generated/transferred/acquired, or it could indicate where further information on this topic could be found, e.g. as listed above]			(Individual columns may be needed to highlight if the approach and systems used change over time within the reporting Party)	
Other information relating to how the use of cooperative approaches applies robust accounting to ensure inter alia the avoidance of double counting, consistent with adopted decisions by the CMA on Article 6	[The information reported here could include information relating to national processes or systems implemented by the Party to ensure environmental integrity of ITMOs generated/transferred/acquired, or it could indicate where further information on this topic could be found, e.g. as listed above]			(Individual columns may be needed to highlight if the approach and systems used change over time within the reporting Party)	

\*N= first year of the implementation period in question

\*\* 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.

\*\*\*For Parties that participate in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4, or that authorise the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC. While paragraph 77.d of the MPGs (which may be superseded) mandates Parties to report on annual level of GHG emissions, it does not specify when corresponding adjustments are made, or that the adjusted GHG emissions would be reported on an annual basis. This table presents one possible way to report the adjusted GHG emissions. Further clarity on this matter may come from decisions adopted by the CMA on Article 6. A footnote could be added encouraging countries to report the method they use to undertake corresponding adjustments.

x Depending on CMA guidance on Article 6, the content of this footnote could vary widely, but could include some qualitative information. For example, depending on the eligibility and accounting provisions agreed for Article 6, this footnote could provide information (potentially supplemented with quantitative details) on the vintage of international transfers/acquisitions, on whether transfers came from inside or outside NDCs, whether acquisitions were used for the purposes of meeting an NDC or for other purposes, information on use of ITMOs etc...

y Total transferred in year N+1 was 4 ITMOs, including 1 with a vintage of 2018 that will be used to meet the current NDC, 1 from outside the NDC of country X, 1 which was subsequently retired, 1 with a vintage of 2021 which will be used towards meeting the current NDC. (Authors' note: the content of this footnote will be influenced by the content of any agreement reached that governs Article 6).

Source: [Rocha and Ellis \(2020\)](#)