Article 6.2

Reference manual for the accounting, reporting and review of cooperative approaches

VERSION 3 |April 2025

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Disclaimer:

This reference manual has been prepared by the United Nations Framework Convention on Climate Change secretariat for public information purposes and is not an official text of the Paris Agreement in any legal or technical sense. The reference manual should be read in conjunction with the relevant decisions, on the understanding that it does not represent any legal interpretation of any decisions, nor does it prejudice any future decisions of Parties.

The cooperative approaches presented in the manual as examples are presented for illustrative purposes only, without any prejudice of possible recommendations and or inconsistencies that may result from the Article 6 technical expert review.

Abbreviations and acronyms

AEF	Agreed electronic format
AFOLU	Agriculture, forestry and other land use
API	Application programme interface
Article 6 TER	Article 6 technical expert review
Article 6 TERT	Article 6 technical expert review team
BTR	Biennial transparency report
CARP	Centralized accounting and reporting platform
CMA	Conference of the Parties serving as the meeting of the Parties to the Paris Agreement
CO_2	Carbon dioxide
CO_2 eq	Carbon dioxide equivalent
ETF	Enhanced Transparency Framework [under the Paris Agreement]
FMCP	Facilitative multilateral consideration of progress
GHG	Greenhouse gases
GST	Global stocktake
IPCC	Intergovernmental Panel on Climate Change
ITMOs	Internationally transferred mitigation outcomes
LDC	Least developed country
LULUCF	Land use, land-use change and forestry
NDC	Nationally determined contribution
OIMP	Other international mitigation purposes
SIDS	small island developing State
2006 IPCC Guidelines	*2006 IPCC Guidelines for National Greenhouse Gas Inventories*
2019 Refinement to the 2006 IPCC Guidelines	*2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories*

1. Introduction

1.1 The Paris Agreement and its enhanced transparency framework

Decision 1/CP.21

The adoption of the Paris Agreement by Parties to the United Nations Framework Convention on Climate Change (UNFCCC) in December 2015 was a pivotal moment in the UNFCCC process. All Parties, united by a common goal, agreed to contribute to addressing climate change under a new, long-term and dynamic regime. The Paris Agreement entered into force on 4 November 2016 once it had been ratified by at least 55 Parties, accounting for at least 55 per cent of global greenhouse gas (GHG) emissions.[1]

Article 2

In aiming to enhance the implementation of the Convention, one of the primary goals of the Paris Agreement, as set out in its Article 2, is to hold the global average temperature increase to well below 2°C above pre-industrial levels and pursue efforts to limit the temperature increase to 1.5°C above pre-industrial levels in order to significantly reduce the risks of climate change. The other goals are to increase countries' abilities to adapt to the adverse impacts of climate change, foster low-GHG emission development pathways and make financial flows consistent with such pathways.

Article 2, para. 2

The Paris Agreement brings together countries with different economic, political and social circumstances. Developed and developing countries, including small island developing States (SIDS) and the least developed countries (LDCs), are all committed to ambitiously addressing climate change. The implementation of the Agreement reflects equity and the principle of common but differentiated responsibilities and respective capabilities, in the light of different national circumstances. A video overview of the Paris Agreement is available below.

1https://www.youtube.com/watch?v=WiGD0OgK2ug&t=99s

[1] See https://unfccc.int/process/the-paris-agreement/status-of-ratification.

Article 4, para.2

Decision 6/CMA.4

Article 13 and Article 14

For the first time, all Parties were brought together in a common and united purpose based on responses to climate change determined individually at the national level. Parties have been called on to establish nationally determined contributions (NDCs) to communicate the domestic and, where applicable, international actions they intend to take to mitigate climate change, adapt to its effects, and support other countries in their mitigation and adaptation efforts by means of financial, technology development and transfer, and capacity-building initiatives.

Under the Paris Agreement, processes for tracking national efforts have been established to assess whether countries are meeting their goals, and the collective sum of individual contributions is on track to meet the overall purpose and goals of the Agreement.

Decision 18/CMA.1, annex, para. 65

Fundamental innovations under the Paris Agreement include Parties' own determination of their commitments, which allows for a diversity of responses in their NDCs; the discretion offered to countries regarding which relevant indicators they may use to track progress in meeting the goals in their NDCs; and the possibility for Parties or groups of Parties to cooperate with each other in emission reduction activities.

One fundamental building block of the Paris Agreement is the tracking of progress in implementing and achieving NDCs – informed by the accounting approaches selected by Parties – and the broader concept of transparency under the enhanced transparency framework (ETF) established by Article 13.

Decision 18/CMA.1, annex, paras. 1, 2, 146 and

Decision 19/CMA.1, paras. 36–37

Transparency under the Paris Agreement refers to the reporting of information by a Party in its biennial transparency report (BTR) (including information on the national GHG inventory, the accounting approach(es) selected and the indicators used for tracking NDC progress, and information on support provided, mobilized, needed and received) and the assessment of that information through a technical expert review and a facilitative, multilateral consideration of progress (FMCP). The reporting, review and consideration of information submitted ~~contribute to~~ enhance the integrity of the implementation of the Paris Agreement. In addition, transparency is central to the communication of NDCs, in which Parties include information necessary to facilitate the transparency and understanding of their actions. The provision of clear and understandable data and information in the BTR and the NDC helps to ensure transparency under the ETF.

Decision 4/CMA.1, para. 17

Information derived from reporting and review under the ETF serves as input to the global stocktake (GST) under Article 14 of the Paris Agreement. The GST is a global, aggregate assessment of progress towards achieving the purpose and long-term goals set out in Article 2 of the Agreement, and is to be undertaken every five years. During the GST, it will be the task of all Parties to assess whether the collective sum of the diverse national actions is sufficient to meet the goals of the Paris Agreement, and to foster action and support if not.

NDC accounting refers to the processes, rules and principles applied by Parties in tracking progress in implementing and achieving their NDCs established under Article 4 of the Paris Agreement. Parties must account for their NDCs in their BTRs through a structured summary, which are to include information about their participation in cooperative approaches that involve the use of internationally transferred mitigation outcomes (ITMOs) towards their NDCs.

1.2 Purpose of this manual

This manual assists Parties in better understanding the accounting, reporting and review requirements for cooperative approaches. It offers guidance on Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA) decisions and addresses the roles and processes for reviewing the

information reported by Parties who have chosen to participate in a cooperative approach. The manual provides expected timelines for various relevant processes over the next decade, a link to frequently asked questions, and references to relevant decisions to facilitate the understanding of the legal basis of the Paris Agreement.

This manual is useful to Parties when preparing their reports under Article 6; reporting information about cooperative approaches in their BTRs, including on tracking progress in implementing and achieving the NDCs using ITMOs; and engaging in the technical review and FMCP processes. It may also be of use to members of bodies, such as the Committee to Facilitate Implementation and Promote Compliance, the Consultative Group of Experts and other capacity-building providers and trainers under the Paris Agreement.

Chapter 1 provides a brief introduction of the Paris Agreement, the ETF and the purpose of this reference manual.

Chapter 2 provides a brief explanation of cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement, in particular the decisions taken on guidance for its operationalization (decisions 2/CMA.3 and 6/CMA.4). It also explains the accounting requirements for cooperative approaches, in particular the corresponding adjustment necessary to avoid double-counting.

Chapter 3 outlines the reporting timeline and required reports for Parties participating in cooperative approaches.

Chapter 4 focuses on the initial report and updated initial report. It offers comprehensive guidance and examples for reporting essential information including, *inter alia*, Parties' nationally determined contributions, ITMO metrics, and methods for applying corresponding adjustments.

Chapter 5 provides advice for the annual information report. This includes an explanation of the draft version of the agreed electronic format contained as an annex in 6/CMA.4, the consistency checks performed by the Article 6 database, and the consistency check reports.

Chapter 6 outlines suggestions for regular information reporting and its relation to the structured summary. It presents an optional tabular format for Parties who may wish to use it.

Chapter 7 presents and explains the technical expert review process of the information reported under Article 6 (hereinafter referred to as Article 6 technical expert review), including its relationship with the technical expert review and FMCP under the ETF.

The **annexes** contain frequently asked questions on the operationalization of the accounting, reporting and review requirements for cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement (annex I), references used in this manual (annex II); the Initial report outline for voluntary use (annex III); draft version of the agreed electronic format (annex IV), the outline for regular information (annex V); the outline of the Article 6 TER report on the initial report and updated initial report (annex VI); and the outline of the Article 6 TER report on the regular information annex to the BTR (annex VII).

2. Article 6 of the Paris Agreement and accounting for nationally determined contributions

Article 6, paras. 2, 4 and 8

Article 6 recognizes that some Parties may choose to pursue voluntary cooperation with other Parties in implementing their NDCs to allow for higher ambition in their mitigation and adaptation activities and to promote sustainable development and environmental integrity. Such voluntary cooperation can take three forms:

1. Voluntary approaches that involve the use of ITMOs (Article 6, para. 2);
2. Use of a mechanism to contribute to the mitigation of GHG emissions and support sustainable development (Article 6, para. 4);
3. Non-market approaches (Article 6, para. 8).

Article 6, para. 2

Decisions 2/CMA.3, 3/CMA.3 and 4/CMA.3

The Paris Agreement states that Parties shall apply robust accounting when engaging in cooperative approaches that involve the use of ITMOs towards an NDC to ensure, *inter alia*, the avoidance of double-counting. At its third session, the CMA discussed matters relating to Article 6 and adopted guidance on cooperative approaches referred to in Article 6, paragraph 2; rules, modalities and procedures for the mechanism established by Article 6, paragraph 4; and a work programme under the framework for non-market approaches referred to in Article 6, paragraph 8.

Decision 2/CMA.3, annex, paras. 7–10

Each Party participating in cooperative approaches under Article 6, paragraph 2, that involve the use of ITMOs (including authorized Article 6, paragraph 4, emission reductions) shall apply corresponding adjustments in a manner that ensures transparency, accuracy, completeness, comparability and consistency, and those adjustments shall be representative of and consistent with the Party's NDC implementation and achievement. Methods for the application of corresponding adjustments, according to whether the participating Party has a single-year or a multi-year NDC and the metrics chosen (either tonnes of carbon dioxide equivalent (t CO_2 eq) or non-GHG), were also adopted by the CMA at its third session.

Box 1 - Corresponding adjustment

The basic idea of corresponding adjustment is that countries' emissions levels, as reported when they track the progress towards achieving the nationally determined contributions (NDCs), should be adjusted to reflect the transfer (export) or acquisition (import) of mitigation outcomes. Corresponding adjustments do not change the national greenhouse gas (GHG) inventory. They are adjustments to an emissions balance that represents the sources of emissions and removals covered by the NDC targets.

The Article 6.2 decisions outline how corresponding adjustments are to be made for three different cases: GHG metrics, non-GHG metrics, and policies and measures. This reflects that NDCs contain different types of targets and measures, and that the transfer of internationally transferred mitigation outcomes (ITMOs) can be made using different metrics and indicators.
The guidance also outlines approaches for making corresponding adjustments for single-year and multi-year NDC targets. Further guidance is to be developed for this area (see decision 2/CMA.3, para. 3 (b)).

Figure 1 below shows how a mitigation activity leads to reduced emissions (green box), resulting in mitigation outcomes that can be transferred as ITMOs. When ITMOs are transferred, the emission

reductions are neutralized by corresponding adjustments (yellow box), ensuring that the mitigation outcomes are not double-counted.

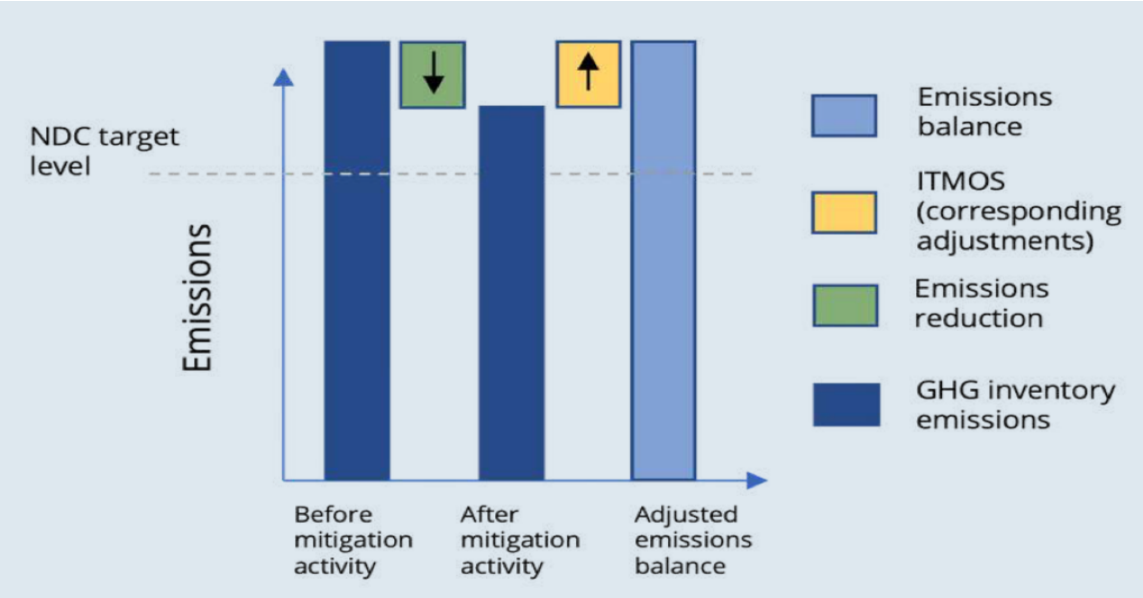


Figure 2 - Corresponding adjustments for the transferring country

Figure 2 below describes corresponding adjustments for the acquiring country. In this case, the emission balance is lowered by corresponding adjustments, meaning that the acquiring country can count the mitigation outcomes towards its NDC target. In this case, as for the transferring country, the national GHG inventory does not change.

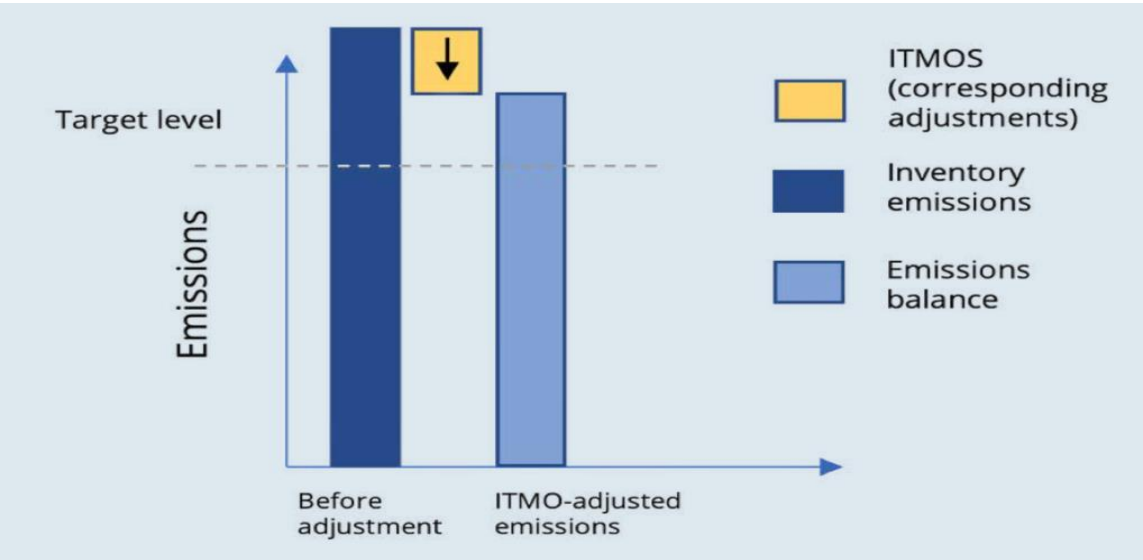


Figure 3 - Corresponding adjustments for the using country

Source: [Capacity building programme for Article 6.2 implementation and operationalization. Support Guide for UNDP Article 6.2 Training Course.]

Decision 2/CMA.3, annex, paras. 18–24

Guidance on cooperative approaches encompasses specific accounting, reporting and review arrangements to be conducted in the context of Article 6. In terms of reporting, these arrangements include the submission of an initial report, annual information and regular information. The initial report shall include information describing the cooperative approach; communicating the ITMO metrics and methods for applying corresponding adjustments; and quantifying the Party's mitigation information in its NDC in t CO_2 eq, including the sectors, sources, GHGs and time periods covered by the NDC. The annual information shall include data on ITMOs (e.g. authorizations, transfers, cancellations). Finally, the regular information shall include, as an annex to each Party's BTR, data on the Party's participation in cooperative approaches, including, but not limited to, how corresponding adjustments ensure that double-counting is avoided; how each cooperative approach contributes to the mitigation of GHGs and the implementation of the Party's NDC; how the Party ensures environmental integrity; an explanation of metric conversion methods; and how the Party has ensured that ITMOs used will not be further transferred, cancelled or otherwise used.

Adherence to the reporting requirements under Article 6 is monitored through a dedicated review process, which consists of a centralized or desk review of the consistency of the information submitted by the Party. The report of the Article 6 technical expert review team (TERT) is then considered as part of the TER process established under the ETF.

3. Overview of reporting requirements for participating Parties in cooperative approaches

Decision 2/CMA.3, annex, section IV - Reporting

In addition to the information to be reported in the BTR of the ETF, Parties participating in cooperative approaches will need to present specific information, including an:

- Initial report;
- Annual information; and
- Regular information.

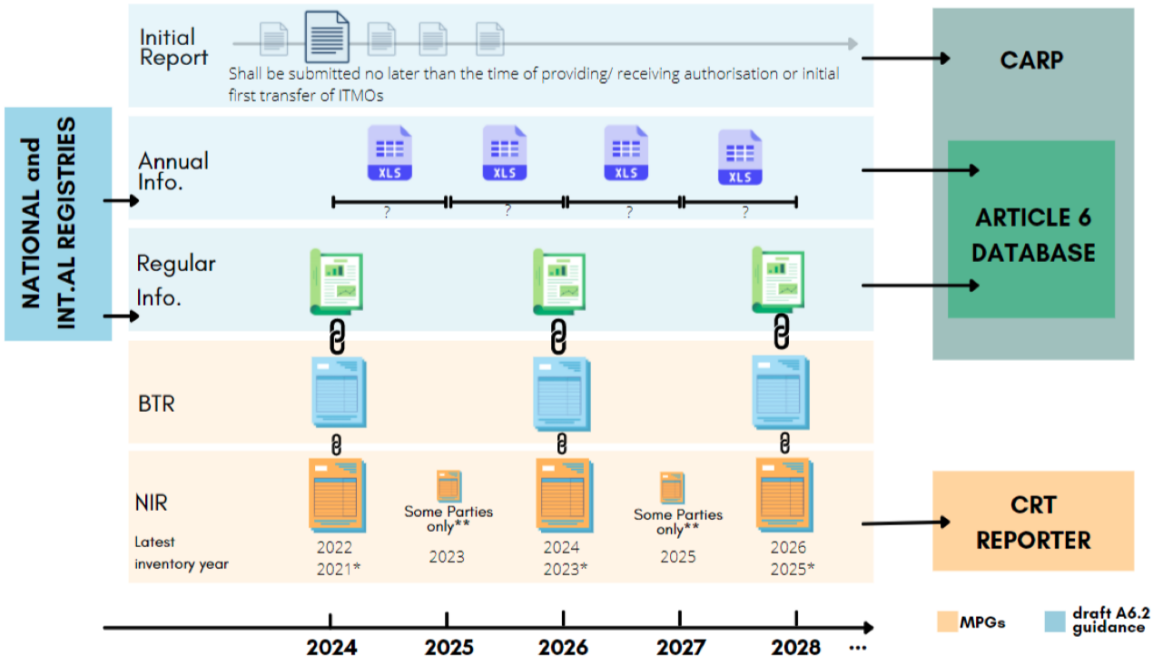


Figure 4 - Illustration of the relationships between Article 6 reports and the biennial transparency report

** If flexibility is applied by those developing countries that need it in the light of their capacity.*

*** Parties included in Annex I to the Convention.*

Source: Falduto, C., J. Ellis and K. Simeonova (2021), "Understanding reporting and review under Articles 6 and 13 of the Paris Agreement", Organisation for Economic Co-operation and Development (OECD)/International Energy Agency Climate Change Expert Group Papers, No. 2021/04, OECD Publishing, Paris, https://doi.org/10.1787/03d6d0f9-en.

4. Initial reports

Decision 2/CMA.3, annex, para. 18

Each Party participating in a cooperative approach shall submit an **"Article 6, paragraph 2, initial report"** (hereinafter referred to as the initial report). The submission of the initial report shall occur no later than when the Party gives authorization for the use of ITMOs towards the achievement of NDCs, or where practical (in the view of the participating Party), in conjunction with the next BTR.

Depending on the time of the authorization, the initial report can be a stand-alone document or be submitted in conjunction with the BTR. For example, Parties that have already established agreements on cooperative approaches (including the authorization for the use of ITMOs), but have not yet submitted their BTR, may opt to submit their initial report to the submission portal of the **centralized accounting and reporting platform (CARP)** (**see figure 4**).

Party	NDC period	Original submission date	Reports	Article 6 Technical Expert Review Reports	Status of review
Mongolia	2021–2030	29 January 2025	Initial report 29 January 2025		
Japan	2021–2030	31 October 2024	Initial report 31 October 2024		Review pending
Suriname	2020–2030	29 May 2024	Initial report 30 January 2025		Review in progress
Guyana	2016–2025	22 February 2024	Initial report 22 February 2024		Review in progress
Thailand	2021–2030	07 December 2023	Initial report 07 December 2023		Review in progress
Vanuatu	2021–2030	06 October 2023	Initial report 06 October 2023		Review in progress
Ghana	2021–2030	14 September 2023	Initial report 14 September 2023		Review in progress
Switzerland	2021–2030	17 May 2023	Initial report 17 May 2023		Review in progress

Figure 5 - Initial reports submitted to the centralized accounting and reporting platform
Source: UNFCCC - CARP (visited on 17 March 2025).

The CMA adopted the outline of the initial report and encouraged participating Parties to utilize the outline, the CMA request the secretariat to prepare an electronic template for participating Parties, which is available on the CARP (see annex III: Initial report outline). The initial report shall contain comprehensive information, as described in the following sections.

4.1. Demonstration that the participating Party fulfils its participation responsibilities

Decision 2/CMA.3, annex, para. 18(a)

To be able to participate in cooperative approaches, a Party will have to include in its initial report information that demonstrates that it:

- Is a Party to the Paris Agreement;
- Has prepared, communicated and is maintaining an NDC;
- Has arrangements in place for authorizing the use of ITMOs towards the achievement of NDCs;
- Has arrangements in place for tracking ITMOs;
- Has provided the most recent national inventory report required in accordance with decision 18/CMA.1; and
- Can ensure its participation contributes to the implementation of its NDCs and long-term low-emission development strategy, if it has submitted one, and the long-term goals of the Paris Agreement.

Decision 2/CMA.3, annex, paras. 4(a)–4(f)

To demonstrate that a **participating Party is a Party to the Paris Agreement**, it would be sufficient to include a link to the United Nations Treaty Repository, highlighting its ratification, acceptance, approval and/or accession date.

The **NDCs prepared and communicated by Parties** are available in the NDC Registry, and a link to the most recent NDC could be included in the initial report to demonstrate this participation requirement.

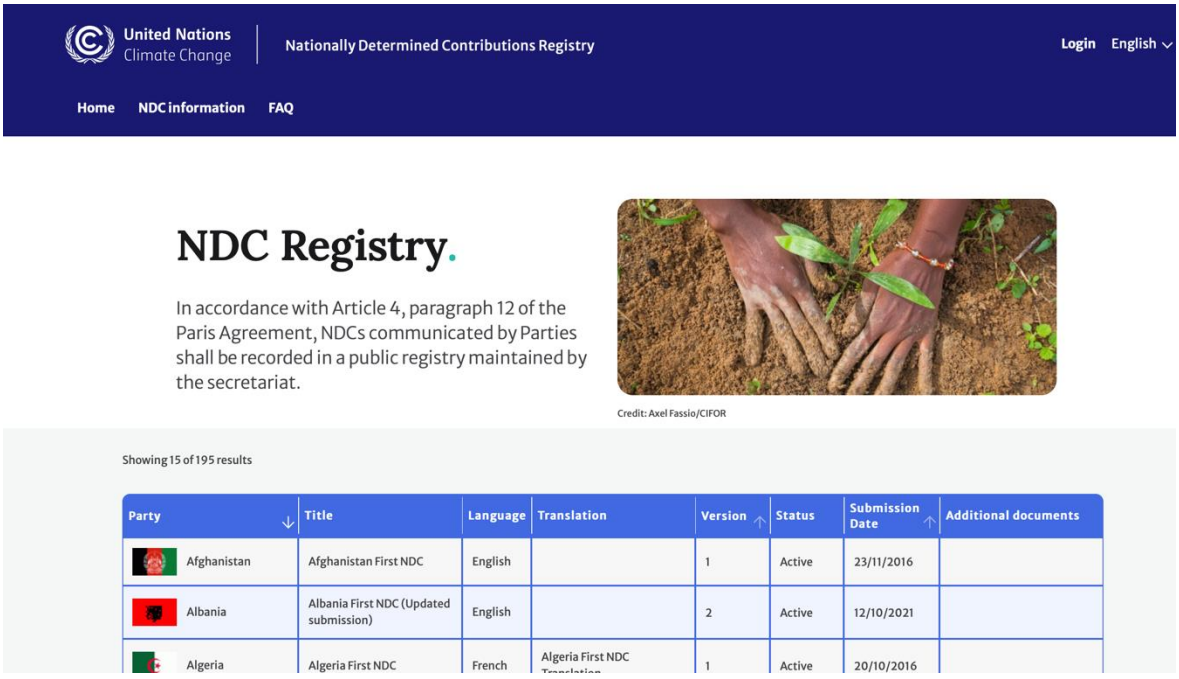


Figure 6 - NDC Registry
Source: UNFCCC NDC Registry (visited on 29 October 2023).

The **arrangements in place for authorizing the use of ITMOs towards the achievement of NDCs** are to be determined by each participating Party based on its national circumstances and institutional and legal systems. In other words, there is no single model to be used across the participating Parties. Nevertheless, some information may be included to explain the arrangements in place, such as:

- Name and contacts of the institution(s) responsible for the authorization;
- General description of the authorization procedures; and
- Legal background used for the authorization.

The **arrangements in place for tracking ITMOs** are also to be determined by each participating Party based on its national circumstances and institutional and legal systems. Parties may opt to use their own registries to track ITMOs or use other Parties' and/or international registries. Arrangements may differ depending on the choice of registry. The information used to explain arrangements in place may include:

Decision 6/CMA.4, para. 33

- Name of the registry used by the participating Party;
- Name and contacts of the institution(s) responsible for the registry;
- General description of the registry procedures and how they are consistent with the accounting requirements, including the corresponding adjustments, reporting of information for the Article 6 database, and the structured summary; and
- Legal background used for tracking.

It should be noted that the UNFCCC secretariat is in the process of developing an **international registry** (based on specific guidance given by the CMA) and an interim solution for participating Parties until the international registry becomes operational.

Decision 18/CMA.1, para. 3

In accordance with decision 18/CMA.1, the **most recent national inventory report** will only be available once the BTR is submitted. Parties have until 31 December of 2024 to submit their first BTR. In the meantime, participating Parties can refer to the latest national GHG inventory submitted under the UNFCCC: national GHG inventories of Annex I Parties and national GHG inventories of developing countries via national communications and/or biennial update reports.

Finally, the **contribution to the implementation of a Party's NDC, long-term, low-emission development strategies (if available) and the long-term goals of the Paris Agreement** could be demonstrated by describing how the Party understands that the cooperative approaches contribute to (i) the NDC targets, long-term goals (if available); and (ii) the goal of holding the global average temperature increase to well below 2°C above pre-industrial levels and pursuing efforts to limit the temperature increase to 1.5°C above pre-industrial levels.

4.2. Description of Parties' nationally determined contributions

Decision 2/CMA.3, annex, para. 18(b)

Where the participating Party has not yet submitted a BTR, it shall provide in its initial report a description of its NDC, against which progress will be tracked. The information provided shall include the following, as applicable, including any updates to information previously provided:

Decision 18/CMA.1, annex, paras. 64(a)–(g)

- Target(s) and description, including target type(s) (e.g. economy-wide absolute emission reduction, emission intensity reduction, emission reduction below a projected baseline, mitigation co-benefits of adaptation actions or economic diversification plans, policies and measures, and other);
- Target year(s) or period(s), and whether they are single-year or multi-year target(s);
- Reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s);
- Time frame(s) and/or periods for implementation;
- Scope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases;
- Intention to use cooperative approaches that involve the use of ITMOs towards NDCs; and

- Any updates or clarifications of previously reported information (e.g. recalculation of previously reported inventory data, or greater detail on methodologies or use of cooperative approaches).

The participating Party should ensure that the information included in the initial report is consistent with the information included in its latest NDC available in the NDC Registry.

INFORMATION TO FACILITATE CLARITY, TRANSPARENCY AND UNDERSTANDING OF THE UPDATED NATIONALLY DETERMINED CONTRIBUTION OF THE EUROPEANUNION AND ITS MEMBER STATES FOR THE TIMEFRAME 2021-2030		
Information necessary for clarity, transparency and understanding of the EU NDC		
Para	*Guidance provided by CMA 1*	*ICTU applicable to the EU's NDC*
1	**Quantifiable information on the reference point (including, as appropriate, a base year):**	
(a)	Reference year(s), base year(s), reference period(s) or other startingpoint(s);	1990
(b)	Quantifiable information on the reference indicators, their values in the reference year(s), base year(s), reference period(s) or other startingpoint(s), and, as applicable, in the target year;	Quantification of the reference indicator will be based on national totals reported in the National Inventory Report by the European Union and may beupdated due to methodological improvements to the GHG inventory.
(c)	For strategies, plans and actions referred to in Article 4, paragraph 6, of the Paris Agreement, or polices and measures as components of nationally determined contributions where paragraph 1(b) above is not applicable, Parties to provide other relevant information;	Not applicable
(d)	Target relative to the reference indicator, expressed numerically, for example in percentage or amount of reduction;	Economy-wide net domestic[1] reduction of at least 55% in greenhouse gas emissions by 2030 compared to 1990.
(e)	Information on sources of data used in quantifying the reference point(s);	Quantification of the reference indicator will be based on data reported in theNational Inventory Report by the European Union.
(f)	Information on the circumstances under which the Party may update the values of the reference indicators.	Values may be updated due to methodological improvements to the GHG inventory.
2	**Time frames and/or periods for implementation:**	
(a)	Time frame and/or period for implementation, including start and end date, consistent with any further relevant decision adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA);	01 January 2021 – 31 December 2030
(b)	Whether it is a single-year or multi-year target, as applicable.	Single year target, 2030

Figure 7 - Example of a description of a national determined contribution (excerpt)
Source: European Union nationally determined contribution.

It should be noted that decision 5/CMA.3 has included a table (see **figure 7**) to be used by Parties on a voluntary basis to present information regarding the description of its NDC. If the participating Party chooses to use such a table for the purpose of the BTR, it could make reference for it in the initial report.

Decision 5/CMA.3

Description of a Party's nationally determined contribution under Article 4 of the Paris Agreement, including updates[a]

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

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

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

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

[c] Parties with both unconditional and conditional targets in their NDC may add a row to the table to describe conditional targets.

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

Decision 6/CMA.4, annex III, para. 10(b)

Custom footnotes:

Documentation box:

Figure 8 - Voluntary reporting format for the description of a Party's nationally determined contribution
Source: Decision 5/CMA.3.

It should be noted that the adequacy or appropriateness of a Party's NDC is not subject to an Article 6 TER.

4.3. Internationally transferred mitigation outcome metrics

Decision 2/CMA.3, annex, para. 18(c)

The participating Party is expected to communicate the metric to be used for the ITMOs. Due to the accounting requirements established for the corresponding adjustments, the expected metric could be:

Decision 2/CMA.3, annex, para. 1(c)

- **Tonnes of CO_2 equivalent**, in accordance with the methodologies and metrics assessed by the Intergovernmental Panel on Climate Change (IPCC) and adopted by the CMA; or
- **Other non-GHG metrics** determined by the participating Parties that are consistent with the NDCs of the participating Parties.

Box 2 - Methodologies and metrics assessed by the Intergovernmental Panel on Climate Change and adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement

By its decision 18/CMA.1, the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement adopted the use of the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (hereinafter referred to as the 2006 IPCC Guidelines) for the purpose of preparing and submitting national greenhouse gas (GHG) inventory reports under the enhanced transparency framework.

In a nutshell, the 2006 IPCC Guidelines provide methodologies and good practice guidance for estimating national inventories of anthropogenic emissions by sources and removals by sinks of GHGs in the following sectors:

- Energy;
- Industrial processes and product use;
- Agriculture, forestry and other land use (AFOLU);
- Waste.

It should be noted that decision 18/CMA.1 requested Parties to report emissions from agriculture separate from land use, land-use change and forestry. Therefore, Parties must apply the methodologies and guidance given by the 2006 IPCC Guidelines on AFOLU, but should report the respective emissions separately.

Decision 5/CMA.3 noted that Parties may use, on a voluntary basis, the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories. Some Parties are already using the 2019 Refinement, in particular for selecting more updated emission factors. For a general overview of the differences between the 2019 Refinement and the 2006 IPCCC Guidelines, consult the Mapping tables.

4.4. Method for applying corresponding adjustments

Decision 2/CMA.3, annex, para. 18(c)

The participating Party shall communicate in the initial report the method that will apply in performing the corresponding adjustment consistently throughout the period of NDC implementation:

- For a **single-year NDC,** the choice of methods are:
  - Providing an indicative multi-year emissions trajectory, trajectories or budget for the NDC implementation period that is consistent with the implementation and achievement of the NDC, and annually applying corresponding adjustments for the total amount of ITMOs first transferred and used for each year in the NDC implementation period; **or**

Decision 2/CMA.3, annex, para. 7(a)

- Calculating the average annual amount of ITMOs first transferred and used over the NDC implementation period by taking the cumulative amount of ITMOs and dividing by the number of elapsed years in the NDC implementation period and annually applying indicative corresponding adjustments equal to this average amount for each year in the NDC implementation period and applying corresponding adjustments equal to this average amount in the NDC year;

Decision 2/CMA.3, annex, para. 7(b)

For **multi-year NDCs,** the method is: calculating a multi-year emissions trajectory, trajectories or budget for its NDC implementation period that is consistent with the NDC, and annually applying corresponding adjustments for the total amount of ITMOs first transferred and used each year in the NDC implementation period and cumulatively at the end of the NDC implementation period.

Decision 4/CMA.6, annex I

In addition, the participating Party is requested to explain, as relevant:

- How the method for applying corresponding adjustments aligns with decision 2/CMA.3, annex, paragraph 7;
- Details of methods used for establishing the indicative trajectory, trajectories or budget, and the resulting trajectory, trajectories or budget; and
- The relationship of the indicative trajectory, trajectories or budget to the indicators selected to track progress towards the implementation and achievement of its NDC, to which corresponding adjustments will be applied.

Decision 2/CMA.3, para. 7

If the participating Party have chosen a "multi-year emissions trajectory, trajectories or budget", then it should describe the method and explain how the "emissions trajectory, trajectories or budget" was estimated.

The participating Party should also explain how the method selected to apply corresponding adjustments ensures that:

- Corresponding adjustments are transparent, accurate, complete, comparable and consistent;
- The participation does not lead to an increase in net emissions across participating Parties within and between NDC implementation periods; and
- Corresponding adjustments shall be representative and consistent with the participating Party's NDC implementation and achievement.

Box 3 - Possible methods for calculation of an indicative multi-year emissions trajectory for a single-year nationally determined contribution target

For nationally determined contribution (NDC) targets with a single-year reduction goal (e.g. 50% decrease from 1990 levels), Parties must establish an indicative trajectory from current to target emission levels.

Example: Party aims to reduce emissions by 50% from 1990 to 2030

Year	t CO_2 eq	% of 1990 levels
1990	55,000,000	100%
2020	46,750,000	85%
2030	27,500,000	50%

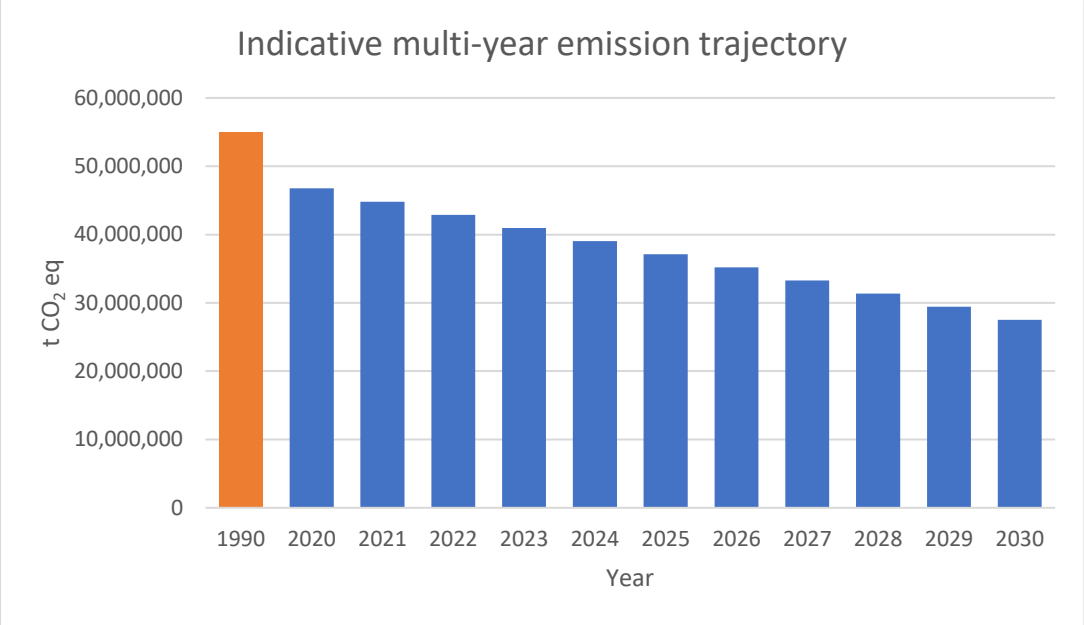
To calculate trajectory:

1. Total reduction needed: 46.75 Mt CO_2 eq - 27.5 Mt CO_2 eq = 19.25 Mt CO_2 eq
2. Annual reduction: 19.25 Mt CO_2 eq/10 years = 1.925 Mt CO_2 eq

Applying annual reduction (in t CO_2 eq):

1990	2020	2021	2022	2023	2024
55,000,000	46,750,000	44,825,000	42,900,000	40,975,000	39,050,000
2025	**2026**	**2027**	**2028**	**2029**	**2030**
37,125,000	35,200,000	33,275,000	31,350,000	29,425,000	27,500,000

This trajectory provides a smooth path from current to target emission levels.



Box 4 - Possible methods for calculation of an indicative multi-year emissions trajectory for a single-year nationally determined contribution target and/or with a budget

The budget requires Parties to estimate their total projected emissions for the nationally determined contribution (NDC) period. For example, if a Party starts with emissions of 200 Mt CO_2 eq in 2020 and aims to reduce this to 150 Mt CO_2 eq by 2030, the calculation method can be outlined as follows:

- Starting emissions (2020): 200 Mt CO_2 eq
- Target emissions (2030): 150 Mt CO_2 eq
- Total budget (2020–2030): 1,775 Mt CO_2 eq

Note that we do not know where the budget comes from yet. We will see that when we establish the (indicative) trajectory.

Emission trajectory calculation

The trajectory is a function of the initial emission level and the expected emission level at the end of the NDC period. The difference between these two values is divided equally across the NDC period, as in the previous example.

There are several ways to calculate a trajectory. A simple way to establish a decreasing trajectory is as follows: first calculate the emissions as if the country were already at the target level: 150 Mt CO_2 eq × 10 = **1,500 Mt CO_2 eq**.

Then, 1,500 Mt CO_2 eq would be the Party's budget if the target was already achieved in 2020, but since 2020 emissions are 200 Mt CO_2 eq, we need to account for the extra amount of emissions that will follow from the trajectory. The amount to reduce is 50 Mt CO_2 eq (starting point: 200 Mt CO_2 eq – ending point: 150 Mt CO_2 eq).

A linear decrease can approximate the reduction, starting from an extra 50 Mt CO_2 eq in the first year to 0 Mt CO_2 eq in the tenth year using the formula: 50 Mt CO^2 − 10x Mt CO^2 where x is the year number starting from 0.

Emission table from 2020 to 2030

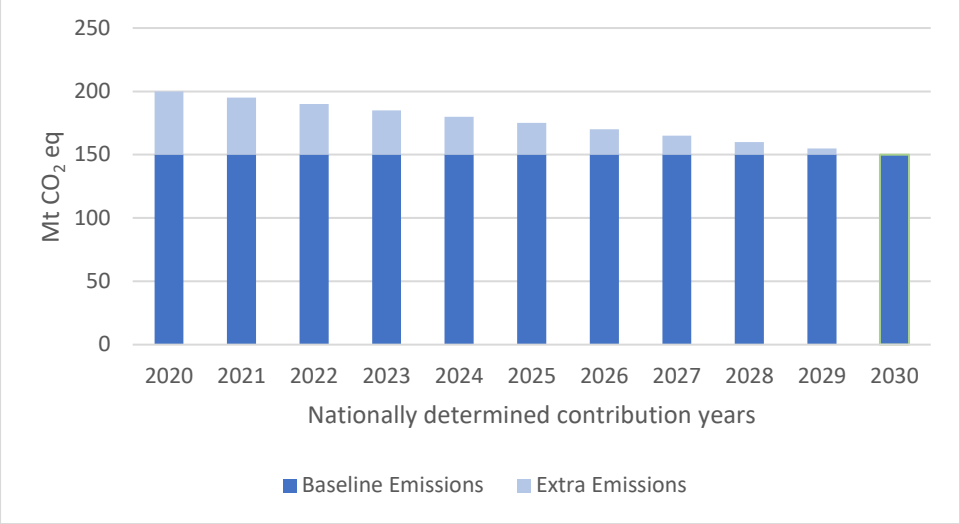
This table outlines the calculated emissions per year using the linear reduction formula to meet the NDC targets.

Year	***Reduction formula***	***Baseline emissions***	***Extra emissions***	***Total emissions***
2020	50 − 0×5	150	50	200
2021	50 − 1×5	150	45	195
2022	50 − 2×5	150	40	190
2023	50 − 3×5	150	35	185
2024	50 − 4×5	150	30	180
2025	50 − 5×5	150	25	175
2026	50 − 6×5	150	20	170
2027	50 − 7×5	150	15	165
2028	50 − 8×5	150	10	160
2029	50 − 9×5	150	5	155
2030	50 − 10×5	150	0	150
Total		**1,500**	**275**	**1,775**

Budget = 1,775 Mt CO_2 eq (total extra emissions + total baseline emissions)

In summary, to estimate budgets from emissions, first calculate the emissions trajectory. Summing the emissions along this path will provide an initial budget estimate. If a Party wishes to set a lower budget than that derived from a linear reduction approach or a smoother trajectory is preferred, alternative methods can be used. One such method is geometric progression, where a fixed percentage reduction is applied each year based on the previous year's emission.

Calculated emissions per year using the linear reduction formula



Note: The multi-year emissions budget should operate as the baseline for the indicator for para. 70 (assessment of achievement).

Box 5 - Possible methods for calculation of a multi-year emissions trajectory with multi-year nationally determined contribution target

Parties may have nationally determined contribution (NDC) targets that are more complex than the desired emissions levels in the NDC. Take this example: A Party has set an NDC target for the period 2020–2030. The initial emissions level in 2020 is 200 Mt CO_2 eq, with a goal to reduce emissions to 150 Mt CO_2 eq by 2030. However, emissions are projected to peak in 2025 at 225 Mt CO_2 eq.

For this scenario, we adopt the structure from the previous example but modify our approach to account for multiple periods: from the start to the midpoint, and from the midpoint to the end.

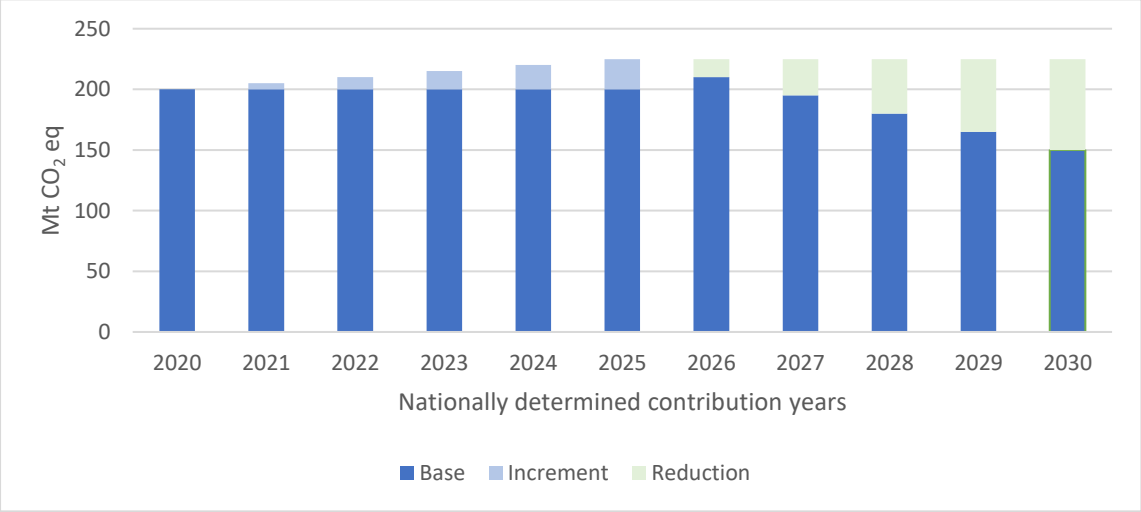
As in the example presented in Box 4, we calculate the difference between the starting and ending emissions and divide this by the number of years that have elapsed. This figure represents the annual increase or decrease in emissions required to meet the NDC target.

Period	**Starting year level (Mt CO_2 eq)**	**End year level (Mt CO_2 eq)**	**Difference**	**Years**	**Extra amount**
2020–2025	200	225	25	5	5
2025–2030	225	150	75	5	– 15

Then we annually add the extra amount during the first period and subtract the second amount during the second period. The result can be seen in the following example.

Example: Take the start and the target (i.e. the “line of travel”) to show emissions for each year covered by the emissions trajectory.

Year	*Annual change (Mt CO_2 eq)*	*Starting point emissions (Mt CO_2 eq)*	*Change in emission (Mt CO_2 eq)*	*Total emissions (Mt CO_2 eq)*
2020	5 x 0 (addition) = 0	200	0	200
2021	5x 1 (addition) = +5	200	5	205
2022	5 x 2 (addition) = +10	200	10	210
2023	5 x 3 (addition) = +15	200	15	215
2024	5 x 4 (addition) = +20	200	20	220
2025	5 x 5 (addition) = +25	200	25	225
2026	15 x 1 (subtraction) = -15	225	15	210
2027	15 x 2 (subtraction) = -30	225	30	195
2028	15 x 3 (subtraction) = -45	225	45	180
2029	15 x 4 (subtraction)= - 60	225	60	165
2030	15 x 5 (subtraction) = 75	225	75	150



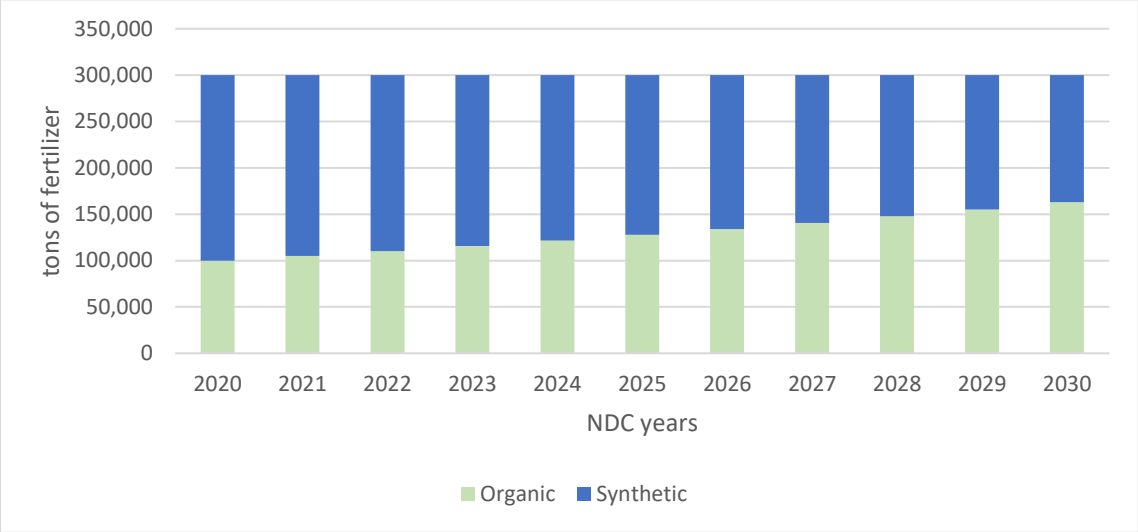
The chart shows how emissions rise until the peak is reached in 2025, and then decrease to reach the goal of 150 Mt CO_2 eq in 2030

Box 6 - Possible methods for calculation of a non-greenhouse gas emissions trajectory

Non-greenhouse gas emission trajectory goals can be set for multiple years or a single year. They can follow linear growth patterns, such as “reduce continuous rice flooding by 200 ha/year“ or exponential growth patterns, such as “transition from synthetic to organic fertilizer with an annual increase of 5%”. In the latter case, the 5% increase is compounded annually, meaning the quantity grows exponentially each year.

Given that linear growth examples have been previously addressed, we will focus on an exponential growth scenario. We begin with a baseline amount and then apply a percentage increase (or a specific exponential rate) in subsequent years. For illustration, consider a Party that initially utilizes 300,000 tonnes of fertilizer, with 100,000 tonnes being organic. The Party aims to increase the use of organic fertilizer by 5% annually from 2020 to 2030. The data is presented in the following table:

	Organic	*Synthetic*	*5 % increase*	*Organic %*	*Synthetic %*
2020	100,000	200,000	5,000	33%	67%
2021	105,000	195,000	5,250	35%	65%
2022	110,250	189,750	5,513	37%	63%
2023	115,763	184,238	5,788	39%	61%
2024	121,551	178,449	6,078	41%	59%
2025	127,628	172,372	6,381	43%	57%
2026	134,010	165,990	6,700	45%	55%
2027	140,710	159,290	7,036	47%	53%
2028	147,746	152,254	7,387	49%	51%
2029	155,133	144,867	7,757	52%	48%
2030	162,889	137,111	8,144	54%	46%



Box 7 - Worked example of annual amount of internationally transferred mitigation outcomes first transferred and used over the nationally determined contribution implementation period to apply corresponding adjustments

Overview

This example illustrates how to calculate the corresponding adjustments and apply it to annual emissions to estimate the emission balance.

Methods for estimating corresponding adjustments

The methods for estimating corresponding adjustments vary based on the target type and calculation approach. The table below references paragraphs from the annex to decision 2/CMA.3 that describe these methods:

Method ↓ / Target →	Single year	Multi-year
Trajectory	Para. 7(a)(i)	---
Indicative trajectory	---	Para. 7(b)
Budget	Para. 7(a)(i)	Para. 7(b)
Average	Para. 7(a)(ii)	---

Possible combinations:

- Single-year target: trajectory, budget or average
- Multi-year target: indicative trajectory or budget.

Let's consider a participating Party with the following annual emissions:

GHG (kt CO_2 eq)	2023	2024	2025	2026	2027	2028	2029	2030
Annual emissions	103,000	110,000	130,000	130,000	125,000	120,000	100,000	90,000

The Party has reported the following first transfers and uses towards nationally determined contribution (NDC) achievement during an NDC period:

GHG (kt CO2 eq)								
First transfer (by vintage)								
Cooperative approach	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
CA0001 (Article 6.4)	250	200	350	120	50	15	300	100
CA0025	100	150	250	75	65	78	250	200
CA0029	200	350	80	70	100	250	150	80
Total	**550**	**700**	**680**	**265**	**215**	**343**	**700**	**380**
Use towards achievement of NDC (by usage year)								
CA0001 (Article 6.4)	120	200	350	120	150	150	80	150
CA0029	200	150	80	200	100	250	150	350
Total	**320**	**350**	**430**	**320**	**250**	**400**	**230**	**500**

We can calculate the corresponding adjustments considering the following rules:

1. Add internationally transferred mitigation outcomes (ITMOs) first transferred by vintage year;
2. Subtract ITMOs used towards NDC achievement by usage year;
3. ITMOs used must have a vintage within the using Party's NDC period towards which the ITMO is used.

	Corresponding adjustment (average method)								
		2023	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
1	**Total per year first transferred**	550	700	680	265	215	343	700	380
2	**Cumulative first transferred**	550	1,250	1,930	2,195	2,410	2,753	3,453	3,833
3	**Total per year used towards NDC**	320	350	430	320	250	400	230	500
4	**Cumulative year used towards NDC**	320	670	1,100	1,420	1,670	2,070	2,300	2,800
5	**Corresponding adjustment**	230	350	250	-55	-35	-57	470	-120

6	**Cumulative corresponding adjustment**	230	580	830	775	740	683	1,153	1,033
7	**Elapsed years**	1	2	3	4	5	6	7	8
8	**Average cumulative corresponding adjustment (Cumulative corresponding adjustment/elapsed years)**	230	290	277	194	148	114	165	129

The average cumulative corresponding adjustment is calculated by dividing the cumulative corresponding adjustment by the number of elapsed years.

Single-year target with multi-year indicative trajectory

For this scenario, the Party must apply the corresponding adjustments according to paragraphs 7(a)(ii) and 8 of the annex to decision 2/CMA.3. This involves:

- **Para. 7(a)(i):** […], and annually applying corresponding adjustments for the total amount of ITMOs first transferred and used for each year in the NDC implementation period.
- **Para. 8:** […] by applying corresponding adjustments in the following manner to the anthropogenic emissions by sources and removals by sinks from the sectors and greenhouse gases covered by its NDC consistently with this chapter and relevant future decisions of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement:
  - Adding the quantity of ITMOs authorized and first transferred for the calendar year in which the mitigation outcomes occurred, pursuant to paragraph 7, annex, 2/CMA.3;
  - Subtracting the quantity of ITMOs used pursuant to paragraph 7, annex, 2/CMA.3 for the calendar year in which the mitigation outcomes are used towards the implementation and achievement of the NDC, ensuring that the mitigation outcomes are used within the same NDC implementation period as when they occurred.

This calculation corresponds to row 5 (corresponding adjustment) and results from adding row 1 (total per year first transferred) and subtracting 3 (total per year used towards NDC):

		2023	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
1	**Total per year first transferred**	550	700	680	265	215	343	700	380
3	**Total per year used towards NDC**	320	350	430	320	250	400	230	500
5	**Corresponding adjustment**	**230**	**350**	**250**	**-55**	**-35**	**-57**	**470**	**-120**

Adjusted balance and comparison with indicative trajectory

The values in row 5 need to be added to the annual emissions reported under Regular information in order to obtain the adjusted balance, which needs then to be compared with the indicative multi-year trajectory. Since we have to apply corresponding adjustments year by year, the adjusted balance will look like this:

GHG (kt CO_2 eq)								
	2023	2024	2025	2026	2027	2028	2029	2030
Annual emissions	103,000	110,000	130,000	130,000	125,000	120,000	100,000	90,000
Corresponding adjustment	230	350	250	-55	-35	-57	470	-120
Adjusted emission balance	**103,230**	**110,350**	**130,250**	**129,945**	**124,965**	**119,943**	**100,470**	**89,880**
Indicative trajectory	103,000	111,000	120,000	128,000	120,000	115,000	107,000	95,000

This scenario demonstrates how corresponding adjustments are calculated for a single year target with an indicative multi-year trajectory and how these adjustments lead to an adjusted balance that can be compared with the indicative trajectory.

Single-year target with budget

In this scenario, the Party does not provide an indicative trajectory but uses a budget. Corresponding adjustments are calculated similarly, following paragraphs 7(a)(i) and 8 of the annex to decision 2/CMA.3. Without a trajectory, the budget must be used.

The Party has a budget of 1,100,000 kt CO_2 eq for the NDC period 2023–2030.

To compare the adjusted balance with the remaining budget, it can be distributed evenly over the period, resulting in an incremental budget of 137,500 kt CO_2 eq per year.

GHG (kt CO_2 eq)								
	2023	2024	2025	2026	2027	2028	2029	2030
Annual emissions	103,000	110,000	130,000	130,000	125,000	120,000	100,000	90,000
Corresponding adjustment	230	350	250	-55	-35	-57	470	-120
Adjusted emission balance	103,230	110,350	130,250	129,945	124,965	119,943	100,470	89,880
Cumulative adjusted balance	**103,230**	**213,580**	**343,830**	**473,775**	**598,740**	**718,683**	**819,153**	**909,033**
Cumulative yearly budget	**137,500**	**275,000**	**412,500**	**550,000**	**687,500**	**825,000**	**962,500**	**1,100,000**

The last two rows of the table show how the budget is compared with the cumulative amount of the adjusted balance. In this example, the Party does not exceed the budget at the end of the period or in any of the individual years.

Party with a multi-year NDC target with trajectory, trajectories or budget

In this scenario, Parties must apply paragraph 7(b) of the annex to decision 2/CMA.3, which states: "Where the participating Party has a multi-year NDC, calculating a multi-year emissions trajectory, trajectories or budget for its NDC implementation period that is consistent with the NDC, and annually

applying corresponding adjustments for the total amount of ITMOs first transferred and used each year in the NDC implementation period *and* cumulatively at the end of the NDC implementation period"

The key difference from single-year targets is that multi-year targets require both annual and cumulative calculations.

GHG (kt CO_2 eq)	2023	2024	2025	2026	2027	2028	2029	2030
Annual emissions	103,000	110,000	130,000	130,000	125,000	120,000	100,000	90,000
Corresponding adjustment	230	350	250	-55	-35	-57	470	-120
Adjusted emission balance	**103,230**	**110,350**	**130,250**	**129,945**	**124,965**	**119,943**	**100,470**	**89,880**
trajectory	103,000	111,000	120,000	128,000	120,000	115,000	107,000	95,000
Cumulative adjusted balance	**103,230**	**213,580**	**343,830**	**473,775**	**598,740**	**718,683**	**819,153**	**909,033**
Cumulative trajectory	**103,000**	**214,000**	**334,000**	**462,000**	**582,000**	**697,000**	**804,000**	**899,000**

In this example, we observe how the annual adjusted balance compares to the trajectory each year. Despite the adjusted balance being lower than the target in the final year, the cumulative amount has not reached the target.

This scenario can be adapted for multiple trajectories or budgets, where the same principles of annual and cumulative comparisons apply.

Party with a single year NDC target with average method

The average method is used to apply corresponding adjustments, considering the cumulative amount of ITMOs first transferred and used towards the NDC. Steps to apply the average method:

1. Add up the total amount of ITMOs transferred and used towards the achievement of the NDC during the entire NDC implementation period;
2. Divide this total by the number of years in the NDC implementation period to get the annual average;
3. Apply, for each year of the NDC, the indicative corresponding adjustments equal to this annual average.

GHG (kt CO2 eq)	2023	2024	2025	2026	2027	2028	2029	2030
Annual emissions	103,000	110,000	130,000	130,000	125,000	120,000	100,000	90,000
Corresponding adjustment	230	350	250	-55	-35	-57	470	-120
Cumulative corresponding adjustment	230	580	830	775	740	683	1,153	1,033
Elapsed years	1	2	3	4	5	6	7	8

Average cumulative corresponding adjustment (Cumulative corresponding adjustment/ elapsed years)	230	290	277	194	148	114	165	129
Adjusted emission balance	103,230	110,290	130,277	130,194	125,148	120,114	100,165	90,129

The table above shows how the corresponding adjustments are applied using the average method.

- Total ITMOs transferred and used: add the corresponding adjustments over the years: total = 230 + 350 + 250 - 55 - 35 - 57 + 470 - 120 = 1,033 kt CO_2 eq
- Annual average calculation: divide the total by the number of years (8): annual average = 1,033/8 = 129 kt CO_2 eq

The average cumulative corresponding adjustment is recalculated each year to reflect the cumulative total divided by the number of elapsed years. The adjusted emission balance for each year reflects the annual emissions plus the corresponding adjustment applied. This adjusted balance is used to assess compliance with the NDC targets.

4.5. Quantification of the Party's nationally determined contribution in tonnes of carbon dioxide equivalent

Decision 2/CMA.3, annex, para. 18(d)

The participating Party shall quantify the mitigation information in its NDC in t CO_2 eq, including the sectors, sources, GHGs and time periods covered by the NDC, the reference level of emissions and removals for the relevant year or period, and the target level for its NDC. Where this is not possible, the initial report shall provide the methodology for the quantification of the NDC in t CO_2 eq.

The participating Party should ensure that the information included in the initial report is consistent with the information included in its latest NDC available in the NDC Registry.

4.6. Quantification of the Party's nationally determined contribution in a non-greenhouse gas metric

Decision 2/CMA.3, annex, para. 18(e)

When relevant, the participating Party shall quantify the mitigation information in its NDC in the non-GHG metric that has been determined.

The participating Party should ensure that the information included in the initial report is consistent with the information included in its latest NDC available in the NDC Registry.

4.7. Quantification of policies and measures

Decision 2/CMA.3, annex, para. 18(f)

For NDCs consisting of policies and measures (PAMs), the participating Party shall quantify the emission level resulting from the PAMs that are relevant to the implementation of the cooperative approach and its mitigation activities for the categories of anthropogenic emissions by sources and removals by sinks as identified by the Party.

The participating Party should ensure that the information included in the initial report is consistent with the information included in its latest NDC available in the NDC Registry.

4.8. Information on authorization and the cooperative approach

Decision 2/CMA.3, annex, para. 18(g)

For each cooperative approach, the participating Party shall provide:

- A copy of the authorization;
- A description of the approach;
- The duration of the approach;
- The expected mitigation for each year of its duration;
- Other participating Parties involved;
- Authorized entities.

Decision 4/CMA.6, annex I

In addition, the participating Party is requested to also explain, as relevant:

- Any arrangements for authorizing using participating Parties and authorized entities, if applicable;
- Type of cooperative approach, if applicable.

Decision -4/CMA.6, para. 10

Copy of the authorization by the participating Party: For the copy of the authorization[2], the participating Party could include a link for the repository where the authorization(s) can be found. It is important to ensure that the information in the linked repository, is complete and consistent with the information presented in the initial report and by the other participating Parties in the same cooperative approach.

In addition, the **CARP** includes a section designated for storing submitted authorizations and will provide a public repository for each participating Party's statements and/or copies of its authorization, including any changes or updates made to its authorization. Parties are strongly encouraged to submit their authorizations in PDF format to the CARP. This ensures preservation, as hyperlinks in reports may change, resulting in broken links in the future. By submitting authorizations to the CARP, they will remain permanently accessible to stakeholders. A permanent URL will be assigned once authorizations are submitted to the CARP. This enables Parties to consistently refer to the stored hyperlink in their reports, ensuring ongoing availability.

Decision -4/CMA.6, para. 2

The authorization of the use of internationally transferred mitigation outcomes from a cooperative approach is the authorization referred to in decision 2/CMA.3, annex, paragraph 18, a copy of which is submitted as per paragraph 18(g), annex, decision 2/CMA.3.

Decision -4/CMA.6, paras. 2-10

CMA.6 has provided further guidance on the process and timing of the authorization, content of the authorization, format of the authorization, change to the authorization and transparency of information about the authorization. The secretariat, as the administrator of the CARP, developed and published a

[2] Pursuant to decision 2/CMA.3, annex, paragraphs 2, 18(g) and 21(c).

voluntary standardized user-friendly template that each participating Party may use to provide the required mandatory information either in the copy of the authorization or in a document attached to that authorization (https://unfccc.int/documents/646071).

Box 8 - Content of the authorization

Information to be included in the authorization will depend on the cooperative approach and the agreement established between the participant Parties. Each participating Party shall include in the authorization of use of the internationally transferred mitigation outcomes (ITMOs) from each cooperative approach the following elements, pursuant to paragraph 5 of decision 4/CMA.6:

- A unique identifier for the cooperative approach, obtained from the centralized accounting and reporting platform, where available;
- The name(s) of the participating Party(ies) and/or entities, if known, covered by the authorization;
- The date and duration of the authorization, including the final date for mitigation outcomes to be issued, or to be used or cancelled, in connection with the first transfer specified by the Party as per decision 2/CMA.3, annex, paragraph 2(b), as applicable;
- The specification of the first transfer of the mitigation outcome, as specified by participating Parties, as per decision 2/CMA.3, annex, paragraph 2(b);
- The uses covered by the authorization, consistent with decision 2/CMA.3, annex, paragraph 1(d) and (f);
- The identification of or cross-reference to underlying regulations, frameworks, standards or procedures, including any specific methodologies underpinning the cooperative approach;
- Where changes to the authorization may occur, information on the circumstances in which such changes may occur and a description of the process for managing them in a way that avoids double-counting;
- The quantity of ITMOs, if applicable;
- Identification of the registry the participating Party has, or has access to, for the purpose of tracking and recording ITMOs;
- Identification of the relevant registry(ies) in the underlying regulations, frameworks, standards or procedures that (1) contain mitigation outcomes or inform their calculation by the participating Party(ies); and (2) transparently track the status of underlying mitigation activities and outcomes as well as participation and transactions by entities, as applicable;
- The vintage(s) covered by the authorization;
- The metrics and units of measurement or conversion and the greenhouse gases covered by the authorization
- The sector(s) covered, if applicable;
- The activity type(s) and/or activity(ies) covered, if applicable.

Decision - 4/CMA.6, paras. 3 and 4

The guidance provided for three components to authorization, as applicable: authorization of the cooperative approach, authorization of ITMOs and authorization of entities that are to be covered in the authorization. Each participating Party's arrangement for authorizing the use of mitigation outcomes referred to in decision 2/CMA.3, annex, paragraph 4(c), may involve a single consolidated authorization process that addresses, or sequential processes that entirely and collectively address, all the mandatory elements for authorization as per paragraph 5 of decision 4/CMA.6.

Decision - 4/CMA.6, para. 5

The **elements related to the authorization process(es)** include (i) mandatory information on the date and duration of the authorization, including the final date for mitigation outcomes to be issued, or to be cancelled, in connection with the first transfer specified by the Party as per decision 2/CMA.3, annex, paragraph 2(b); and (ii) where changes to the authorization may occur, information on the circumstances in which such changes may occur and a description of the process for managing them in a way that avoids double-counting. Additionally, the information about authorization process(es) may cover the authorization ID as per the tracking system of the authorization authority/institution, version of the authorization, date of last change to the authorization, if applicable, effective date of the change to the authorization, and NDC period of the authorizing Party, and may identify the components covered by the authorization. With respect to changes, the participating Party is to include (i) information on applicable terms and conditions of the authorization that specify the circumstances for changes; (ii) a description of the process for managing them in a way that avoids double-counting; (iii) where changes have occurred consistent with the provided terms and conditions of the authorization, a description of the circumstances in which the changes occurred and how the changes follow the process for managing them in a way that avoids double-counting; and (iv) a description of the specific changes with respect to an earlier version of the authorization.

The **elements related to the authorization of the cooperative approach** shall include (i) the name and unique identifier of the cooperative approach, the name(s) of the participating Parties covered by the authorization, and (iii) also when authorizing for other international mitigation purposes (OIMP), the specification of first transfer for the mitigation outcome by the authorizing participating Party in accordance with decision 2/CMA.3, annex, paragraph 2(b), (iv) the metrics and units of measurement or conversion and the GHGs, as well as the sectors,(v) the activity types as per the common nomenclatures and/or activities covered, also (iv) the cross-reference to underlying regulations, frameworks, standards or procedures, including any specific methodologies underpinning the cooperative approach shall be provided.

The **elements related to the authorization of the ITMOs** shall include (i) the uses covered by the authorization, consistent with decision 2/CMA.3, annex, paragraph 1(d) and (f); (ii) the quantity of the ITMOs, if applicable; (iii) identification of the registry the participating Party has, or has access to, for the purpose of tracking and recording ITMOs; (iv) identification of the relevant registry(ies) in the underlying regulations, frameworks, standards or procedures that (a) contain mitigation outcomes or inform their calculation by the participating Party(ies); and (b) transparently track the status of underlying mitigation activities and outcomes as well as participation and transactions by entities, as applicable; (v) the vintage(s) covered by the authorization; and (vi) (optional) if ITMOs are authorized for it the purpose(s) of the OIMP using the appropriate title(s) and description(s) (e.g. Carbon Offsetting and Reduction Scheme for International Aviation).

The **elements related to the authorization of the entities** include the name(s) of the entities and the entity ID(s) as per the common nomenclatures.

Decision - 4/CMA.6, paras. 6 and 7

The process of changes to the authorization: With respect to changes to authorization of the ITMOs from a cooperative approach, the changes shall not apply to, or affect, mitigation outcomes that have already been first transferred, unless otherwise specified by the Parties participating in the cooperative approach in applicable terms and conditions of the authorization that specify the circumstances for such changes and the process for managing them, to ensure the avoidance of double counting. The changes to the authorization shall be consistent with the terms and conditions of the authorization that specify the circumstances for such changes and the process for managing them.

The changes to the authorization may be submitted at any time, in the same way as the initial submission of authorization, to the CARP. They should indicate the authorization date, version of the authorization, the date of last change to the authorization, if applicable, and most importantly, the effective date of the change to the authorization (which should be after the date of submission of the revised authorization) and a description of the specific changes that have occurred with respect to the earlier version of the authorization. Such changes must be accompanied by an indication that they are consistent with the provided terms and conditions of the authorization, along with a description of the circumstances of the changes and information on how the changes are managed to avoid double-counting.

Decision 6/CMA.4, annex II, para. 10 (c) (i) and (ii)

Description of the cooperative approach: The description of the cooperative approach could include a brief explanation of the mitigation activity, its scope and its coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases; reference to the methodology used for estimating the mitigation impacts; and any validation and/or verification reports (if available). It should be noted that the adequacy or appropriateness of the cooperative approach, its associated descriptions and the activities are not subject to the Article 6 TER. Parties may include one or more cooperative approaches in their initial report.

Duration of the cooperative approach: The duration of the approach is to be determined by the participating Parties and should be included in the initial report. It is expected that the duration of the cooperative approach will be in line with the duration of the NDC.

Expected mitigation for each year of the duration of the cooperative approach: The expected mitigation for each year of its duration should be included in the initial report, keeping in mind that it is an ex-ante estimation and therefore subject to revisions when the cooperative approach is fully implemented and monitored. It is important to recall that the mitigation will be expressed using the chosen metric for the ITMOs and could be reported in t CO_2 eq as well as in any other non-GHG metric determined by the participating Party (e.g. hectares of planted forest, megawatt-hours of renewable energy, etc.).

Year	Baseline GHG emissions (tCO_2e)	Project GHG emissions (tCO_2e)	GHG emission reductions (tCO_2e)	Conservativeness Factor (until CH_4[7] measurements can be done)	Net GHG emission reductions (tCO_2e)
2022	166,562	86,751	79,811	0.89	71,032
2023	333,124	173,502	159,622	0.89	142,063
2024	370,138	192,780	177,358	0.89	157,848
2025	370,138	192,780	177,358	0.89	157,848
2026	474,239	246,999	227,239	0.89	202,243
2027	231,336	120,488	110,849	0.89	98,655
2028	231,336	120,488	110,849	0.89	98,655
2029	231,336	120,488	110,849	0.89	98,655
2030	231,336	120,488	110,849	0.89	98,655
Sum	*2,639,544*	*1,374,762*	*1,264,781*	0.89	*1,125,655*

Figure 9 - Example of reporting expected mitigation outcome per year

Source: Ghana cooperative approach: Promotion of Climate-Smart Agriculture Practices for Sustainable Rice Cultivation in Ghana.

Decision 6/CMA.4, annex, para. 10(c)(iii)

When **other participating Parties involved** have already been identified, they shall be listed in the initial report. It can be foreseen that not all participating Parties have been identified and/or have come to an agreement at the moment of submission of the initial report. In this case, is expected that an updated initial report will include additional participating Parties (if any).

Finally, the **authorized entities** shall be listed in the initial report. New authorized entities can be involved during the development and implementation of the cooperative approach, which requires that the initial report be updated.

It should be noted that the adequacy or appropriateness of the authorization is not subject to the Article 6 TER.

4.9. Description of how each cooperative approach ensures environmental integrity

Decision 2/CMA.3, annex, para. 18(h)

For each cooperative approach, the participating Party shall provide a description of how environmental integrity is ensured. Keeping in mind that there is no common definition of environmental integrity, participating Parties must include in the description the following:

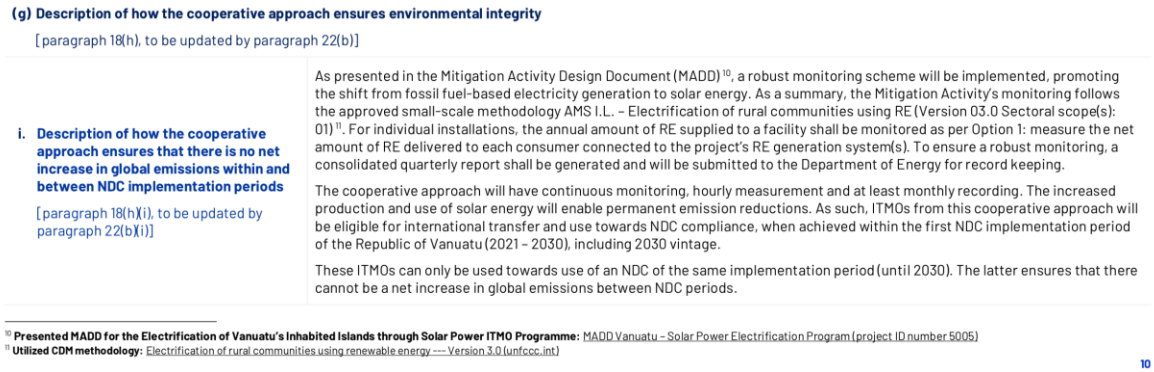
- How there are **no net increase in global emissions** within and between NDC implementation periods;
- How there are robust, transparent governance and the quality of mitigation outcomes, including through **conservative reference levels, baselines set in a conservative way and below 'business as usual' emission projections** (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage);
- How it has **minimized the risk of non-permanence** of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full.

Decision 4/CMA.6, annex I

The participating Party is also requested to explain, as relevant:

- How it is ensured that the cooperative approach **avoids locking in emission levels, technologies or practices** that are inconsistent with achieving the long-term goals of the Paris Agreement;
- How the mitigation outcomes are **shared between the participating Parties**;
- How it is ensured that decision-making processes and relevant activities are **transparent and inclusive, and whether they include opportunities for public participation and scrutiny**;
- How participation in the cooperative approach and the combination of all cooperative approaches **contributes to the implementation of the Party's NDC and Long Term-Low Emission Development Strategies (LT-LEDS)**;
- How baseline and reference levels are established to ensure they are **conservative and below 'business-as-usual' emission projections**, and information on what assumptions have been made;
- The **methodological approaches used** for quantifying the mitigation outcomes derived from the cooperative approach;
- How **baseline or reference levels have been established**, including how NDCs and LT-LEDS have been taken into account, as well as any relevant climate policies, laws, regulations or targets;
- How **uncertainties in the quantification of emission reductions and removals are assessed**, and how such **uncertainties are taken into account**;
- How the **risk of leakage is assessed, and prevented or minimized**, and how any remaining leakage will be quantified and deducted in the quantification of mitigation outcomes;
- How **reversals are monitored and quantified**, and when they occur, **how they are addressed in full**, including which methodological approaches are used to address reversals, how the responsibility for addressing reversals is assigned, the duration and frequency of monitoring for reversals, and the measures envisaged in case of failures in monitoring.

For these purposes, participating Parties are free to use different methods and approaches to describe how environmental integrity is ensured, including, for example, baseline and monitoring methodologies, such as the ones from the Paris Agreement Crediting Mechanism (the mechanism established in Article 6, paragraph 4, of the Paris Agreement), once available.



(g) Description of how the cooperative approach ensures environmental integrity

[paragraph 18(h), to be updated by paragraph 22(b)]

i. Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods

[paragraph 18(h)(i), to be updated by paragraph 22(b)(i)]

As presented in the Mitigation Activity Design Document (MADD) [10], a robust monitoring scheme will be implemented, promoting the shift from fossil fuel-based electricity generation to solar energy. As a summary, the Mitigation Activity's monitoring follows the approved small-scale methodology AMS I.L. – Electrification of rural communities using RE (Version 03.0 Sectoral scope(s): 01) [11]. For individual installations, the annual amount of RE supplied to a facility shall be monitored as per Option 1: measure the net amount of RE delivered to each consumer connected to the project's RE generation system(s). To ensure a robust monitoring, a consolidated quarterly report shall be generated and will be submitted to the Department of Energy for record keeping.

The cooperative approach will have continuous monitoring, hourly measurement and at least monthly recording. The increased production and use of solar energy will enable permanent emission reductions. As such, ITMOs from this cooperative approach will be eligible for international transfer and use towards NDC compliance, when achieved within the first NDC implementation period of the Republic of Vanuatu (2021 – 2030), including 2030 vintage.

These ITMOs can only be used towards use of an NDC of the same implementation period (until 2030). The latter ensures that there cannot be a net increase in global emissions between NDC periods.

[10] **Presented MADD for the Electrification of Vanuatu's Inhabited Islands through Solar Power ITMO Programme:** MADD Vanuatu – Solar Power Electrification Program (project ID number 5005)
[11] **Utilized CDM methodology:** Electrification of rural communities using renewable energy --- Version 3.0 (unfccc.int)

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Figure 10 - Example of reporting information on how the cooperative approach ensures environmental integrity (excerpt)

Source: Vanuatu's cooperative approach: Electrification of Vanuatu's Inhabited Islands through Solar Power ITMO Programme.

Decision 6/CMA.4, annex, para. 10 (c)(i)

It should be noted that the adequacy or appropriateness of the cooperative approach and its associated descriptions are not subject to the Article 6 TER.

4.10. Additional descriptions

Decision 2/CMA.3, annex, para. 18(i)

The participating Party shall also provide a description of how each cooperative approach will:

- **Minimize and, where possible, avoid negative environmental, economic and social impacts**;
- **Reflect the eleventh preambular paragraph of the Paris Agreement**: *Acknowledging* that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of indigenous peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity;

Decision 6/CMA.4, annex, para. 10 (c)(i)

- **Be consistent with the sustainable development objectives of the Party**, noting national prerogatives;

Decision 4/CMA.6, Annex

- **Apply any safeguards and limits** set out in further guidance from the CMA;
- **Contribute resources for adaptation**; and
- **Deliver overall mitigation in global emissions**, if applicable.

For other descriptions, except for safeguards and limits, participating Parties are free to use different methods and approaches. It should be noted that the adequacy and/or appropriateness of the cooperative approach and its associated descriptions are not subject to the Article 6 TER.

Decision 2/CMA.3, para. 15(e)

For **safeguards and limits**, each participating Party shall ensure that the use of cooperative approaches does not lead to a net increase in emissions of participating Parties within and between NDC implementation periods or across participating Parties, and shall ensure transparency, accuracy, consistency, completeness and comparability in tracking progress in implementation and achievement of its NDC **by applying safeguards and limits set out in further guidance from the CMA**. The CMA has not yet established specific guidance; it is expected that the topic will only be considered during the revision of the guidance, to be initiated in 2028.

5. Annual information

Decision 2/CMA.3, annex, para. 20

Each Party shall submit, for recoding in the Article 6 database, **annual information** on:

- Authorization of ITMOs for use towards achievement of NDCs;
- Authorization of ITMOs for use towards other international mitigation purposes; and
- First transfer, transfer, acquisition, holdings, cancellation, voluntary cancellation, voluntary cancellation of mitigation outcomes or ITMOs towards overall mitigation in global emissions, and use towards NDCs.

In respect of the above, each Party shall also provide information on:

- First transferring participating Party;
- Using participating Party or authorized entity or entities (as soon as known);
- Year in which the mitigation occurred;
- Sector(s) and activity type(s); and
- Unique identifiers.

5.1. Transparency of annual information

Decision -4/CMA.6, para. 29

The results of the consistency checks performed by the secretariat will be made publicly available on the CARP. The results will show whether the reported information submitted by a participating Party and/or between Parties participating in the same cooperative approach is:

a) **Consistent:** No inconsistencies were found in the submitted annual information (to be marked as "Checked; no inconsistencies identified");
b) **Inconsistent:** Inconsistencies and mismatches in and/or omissions of mandatory information were found in checks performed on the submitted annual information (to be marked as "Checked; inconsistencies identified");
c) **Not available:** Information required to perform the consistency check was not available (to be marked as "Null; information for check not available").

Decision -4/CMA.6, para. 31

To enhance transparency and facilitate the Article 6 TERT in completing the Article 6 TER, the Article 6 database will generate consistency check synthesis reports, user-friendly summary tables and disaggregated tables with information on inconsistencies found that shall be publicly displayed on the CARP.[3]

Decision -4/CMA.6, paras. 39 and 40

Each participating Party shall make reasonable efforts to resolve the inconsistencies and demonstrate their resolution as soon as possible. Each participating Parties are requested not to use the ITMOs identified as inconsistent in the consistency check (and which would have an impact on the adjusted emissions balance) towards the achievement of NDCs to ensure double-counting is avoided.

[3] See section 0 on synthesis reports.

5.2. Updated Draft Agreed Electronic format

Decision 4/CMA.6, annex VII

Parties shall use an **agreed electronic format (AEF)** to submit the information no later than 15 April of the following year for all actions regarding ITMOs carried out in the participating Party's registry in the previous calendar year (1 January to 31 December inclusive). In its decision 4/CMA.6, the CMA requested participating Parties to use the updated draft AEF, as contained in annex II of that decision.

The **AEF** is available in Microsoft Excel format on the CARP. It consists of five tables to report information on:

Decision 2/CMA.3, annex, para. 20(a) and 20(b)

- **Table 1 – Submission:** the submitting Party and reported year;
- **Table 2 – Authorizations**: authorizations of ITMOs for use towards the achievement of NDCs and authorization of ITMOs for use towards other international mitigation purposes;
- **Table 3 – Actions**: annual information on first transfer, transfer, acquisition, cancellation, voluntary cancellation, voluntary cancellation of mitigation outcomes or ITMOs towards overall mitigation in global emissions, and use towards NDCs;
- **Table 4 – Holdings:** holdings of ITMOs;
- **Table 5 – Authorized entities:** authorized entities by the reporting Party.

The AEF introduces the **concept of an** "**action**". An action is an operation that has occurred in an ITMO registry that requires the submission of information through the AEF.

For example, when a mitigation outcome is authorized, it needs to be reported; therefore, this authorization is an "action of authorization" that requires that information about the authorization to be submitted using the AEF. If an ITMO is transferred to another Party, then this transfer is considered the "action of transfer" and the necessary information needs to be submitted using the AEF.

5.2.1. Table 1: Submission

Table 1 reports basic information about the reporting Party, including submission details (date, reported year, version), Party information (name, NDC period covered by the submission), and review and consistency check outputs (links to review outputs, consistency check results). The following table shows the columns, footnotes, and clarification notes:

Column	*Footnote*	*Notes*
Party	Reporting Party as per common nomenclatures.	—
Version	—	The version should be formatted as X.Y (for example, "1.0" for the initial submission). Increments to X indicate major changes, while increments to Y denote minor adjustments such as typo corrections.
Reported year	The annual period from 1 January to 31 December during which actions occurred.	The calendar year that is reported (e.g. 2024).
Date of submission	—	The date of submission must be provided in the format "dd/mm/yyyy" (e.g. 14/04/2024).
Review status of the initial report	Review status as per paragraph 37 above. This field is populated by the CARP as a result of the review of the initial report.	The information of this field is populated by the CARP as per decision 4/CMA.6, paragraph 37.[4]
Result of the consistency check of this AEF submission	Result of the consistency check as per paragraph 29 above. Information in this field is populated by the CARP as a result of the consistency check procedure.	The information of this field is populated by the CARP as per decision 4/CMA.6, paragraph 29.

Column	*Footnote*	*Notes*
First year of the NDC implementation period	—	Specify the starting calendar year of the NDC period that includes the reported period.
Last year of the NDC implementation period	—	Specify the ending calendar year of the NDC period that includes the reported period.
Reference to the Article 6 technical expert review report of the initial report	Hyperlink to the Article 6 technical expert review report of the initial report. This field is populated by the CARP as a result of the review of the initial report.	This link will be provided by the CARP.

[4.] The information provided by the CARP should be left empty in the submission. It will be available when the AEF is downloaded from or viewed in the CARP.

Box 9: The following table outlines the data requirements for table 1 (Submission) of the draft AEF. It consists of the following columns, each with specific possible values:

- **Requirement**: Specifies whether a field must be filled:
  - *Mandatory*: The field must be completed;
  - *Conditional*: Required under certain conditions (e.g. for OIMP authorization or transfers, if applicable);
  - *Optional*: Completion at the discretion of the reporting Party;
  - *Automatic*: Automatically populated by the CARP and updated when the AEF is accessed in the CARP;
- **Data type**: Defines the type of data required in the field:
  - *Text*: Free text;
  - *Alphanumeric*: A constrained value composed of letters and/or numbers, typically used for IDs or common nomenclature values;
  - *Numeric*: A numerical value, either an integer or a decimal number;
  - *Pattern*: A predefined format that must be followed. For example, a specific date format (dd/mm/yyyy);
  - *Selectable options*: A choice from a predefined list;
    - *Hyperlink*: A link to a specific CARP report or related information;
- **Common Nomenclature**: Indicates whether the field must follow standardized nomenclature.

Column	*Requirement*	*Data type*	*Common nomenclature*
Party	Mandatory	Alphanumerical	Yes
Version	Mandatory	Pattern	No
Reported year	Mandatory	Pattern	No
Date of submission	Mandatory	Pattern	No
Review status of the initial report	Automatic	Selectable options	No
Result of the consistency check of this AEF submission	Automatic	Selectable options	No
First year of the NDC implementation period	Mandatory	Pattern	No

Column	*Requirement*	*Data type*	*Common nomenclature*
Last year of the NDC implementation period	Mandatory	Pattern	No
Reference to the Article 6 technical expert review report of the initial report	Automatic	Hyperlink	No

5.2.2. Table 2: Authorizations

Table 2 reports annual information on authorizations of ITMOs for use towards the achievement of NDCs and authorizations of ITMOs for use towards other international mitigation purposes. The authorization must be submitted to the CARP's public authorization repository, in accordance with paragraph 10 of decision 4/CMA.6. This table is used to report information on authorization, including general authorizations and specific mitigation outcome authorizations. The following table presents the columns, footnotes, and clarification notes:

Column	*Footnote*[4]	*Notes*
Authorization		
Authorization ID	Authorization ID as assigned by the reporting Party.	The authorization ID must match the one recorded in the CARP repository.
Date of authorization	Date on which the authorization was issued.	The date on which the authorization was granted. The value must be provided in the "dd/mm/yyyy" format.
Cooperative approach ID	Unique identifier of the cooperative approach as per common nomenclatures.	—
Version of the authorization	—	The version must match the one recorded in the CARP repository.
Authorization details		
Authorized quantity	**This field is optional.** It may be used to specify the maximum quantity of mitigation outcomes that are authorized for use towards an NDC and/or OIMP	The entry must include the type of authorization, followed by a colon and the quantity in ITMO units. Examples: • "NDC: 100. OIMP: 50" • "NDC and OIMP: 150".
Metric	—	Specifies whether the metric is GHG or non-GHG.
Applicable GWP value(s)	**If the mitigation outcome involves a non-CO_2 greenhouse gas(es),** the global warming potential (GWP) value(s) applied, consistent with the relevant CMA decisions (e.g., '100-year values from 5th assessment report by the IPCC').	—
Applicable non-GHG metric	Type of non-GHG metric applied (e.g., 'megawatt hours of renewable electricity generation'). **This field should be reported as 'Not applicable' (NA) if the ITMOs are in a GHG metric**.	—
Sector(s)	Sector(s) in which the mitigation outcome occurred as per common nomenclatures.	—

[4] Conditional clauses are highlighted in bold.

Column	*Footnote*[4]	*Notes*
Activity type(s)	Description of the mitigation activity type(s) as per common nomenclatures.	—
Purposes for authorization	—	Indicates the specific purpose of the authorization, which must be one of the following: NDC; OIMP; IMP; OP; NDC and OIMP; NDC and IMP; NDC and OP;
Authorized Party(ies) ID	**Parties may authorize** mitigation outcomes for use by any Party or for a specific Party(ies). Where a specific Party(ies) is specified, the unique identifier of that Party(ies) is entered here as per common nomenclatures.	List the authorized Parties' common nomenclature values, separated by commas (e.g. AA, BB, CC).
Authorized entity(ies) ID	Unique identifier of the entities that are authorized as per common nomenclatures, **if applicable**.	If applicable, list of the authorized entities' common nomenclature values separated by commas.
OIMP authorized by the Party	**This field is only applicable if the authorization is for OIMP**. This field specifies the other international mitigation purpose (OIMP), which may be an international mitigation purpose (IMP) or other purpose (OP). The specific purpose (e.g., use under the Carbon Offsetting and Reduction Scheme for International Aviation) is entered in this field.	—
Authorized timeframe	**This field is optional**. It may be filled to specify the timeframe for which mitigation outcomes may occur (e.g., from 2021 to 2030) that are covered under the authorization and/or the time frame in which the mitigation outcomes may be used (e.g. from 2021 to 2030).	The entry must include the type of timeframe (Occurred or Use), followed by a colon and the date range in one of the following formats: "yyyy", "mm/yyyy", or "dd/mm/yyyy". Examples: • "Occurred: from 2024 to 2025. Use: from 2025 to 2030". • "Use: from 01/01/2025 to 31/12/2030" • "Occurred: from 01/2024 to 12/2024".
Authorization terms and conditions	**This field is optional.** It may be completed to specify the terms and conditions under which the authorization is provided.	—
Authorization documentation	**This field is automatically generated by the CARP** and includes a hyperlink to the relevant documentation for this authorization.	—
First transfer definition for OIMP	**This field is only applicable to authorizations for use towards OIMP**. This field specifies the first transfer definition used by the Party pursuant to decision 2/CMA.3, annex, para. 2(b). In other cases, this field is reported as 'Not applicable' (NA).	Specifies whether the OIMP definition is Authorization, Issuance, Use or Cancellation.
Additional explanatory information	**This field is optional.** The Party may use this field to provide any additional information.	—

The following table outlines the data requirements for table 2 (Authorizations). Refer to box 5.1 above for definitions of the columns and their values.

Column	*Requirement*	*Data type*	*Common nomenclature*
Authorization			
Authorization ID	Mandatory	Alphanumeric	No
Date of authorization	Mandatory	Pattern	No
Cooperative approach ID	Mandatory	Alphanumeric	Yes
Version of the authorization	Mandatory	Pattern	No
Authorization details			
Authorized quantity	Optional	Pattern	No
Metric	Mandatory	Selectable options	No
Applicable GWP value(s)	Conditional	Text	No
Applicable non-GHG metric	Conditional	Text	No
Sector(s)	Mandatory	Alphanumeric	Yes
Activity type(s)	Mandatory	Alphanumeric	Yes
Purposes for authorization	Mandatory	Selectable options	No
Authorized Party(ies) ID	Conditional	Alphanumeric	Yes
Authorized entity(ies) ID	Conditional	Alphanumeric	Yes
OIMP authorized by the Party	Conditional	Text	No
Authorized timeframe	Optional	Pattern	No
Authorization terms and conditions	Optional	Text	No
Authorization documentation	Automatic	Hyperlink	No
First transfer definition for OIMP	Conditional	Selectable options	No
Additional explanatory information	Optional	Text	No

5.2.3. Table 3: Actions

Table 3 reports annual information on first transfer, transfer, acquisition, cancellation, voluntary cancellation, voluntary cancellation of mitigation outcomes, and/or ITMOs towards overall mitigation in global emissions and use towards NDCs. The CARP must also report on aspects such as resource contributions for adaptation and any delivery of overall mitigation in global emissions, as required by paragraph 22 of decision 4/CMA.6. The submission of such information is requested in paragraph 20(a) of the annex to decision 2/CMA.3 and the recording of such information is requested in paragraph 32(a) of the same annex. This information must be included in table 3 to fulfil this requirement.

The following table presents the columns, footnotes, and clarification notes:

Column	*Footnote*[5]	*Notes*
Action type and date		
Action date	Date on which the action was executed in the Party ITMO registry.	The value must be provided in the "dd/mm/yyyy" format.
Action type	Action type as per decision 2/CMA.3, annex, para. 20(a).	Indicates the action type, which must be one of the following: acquisition, transfer, use, cancellation, or first transfer.

Action subtype	—	Subtypes could be, if applicable:
		• For the first transfer action type:
		  • First transfer to another Party;
		  • Authorization;
		  • Issuance;
		  • Use or cancellation.
		• For transfer action type (or first transfer, depending on action):
		  • Mandatory transfer to the Adaptation Fund (A6.4 ERs);
		  • Voluntary transfer to the Adaptation Fund (A6.4 ERs);
		• For cancellation action type (or first transfer because of a cancellation):
		  • Voluntary cancellation to deliver OMGE;
		  • Mandatory cancellation to deliver OMGE (A6.4 ERs);
		  • Other cancellations.

Cooperative approach ID	Unique identifier of the cooperative approach as per common nomenclatures.	—
ITMO		
Unique identifiers		
Authorization ID	Authorization ID as assigned by the reporting Party.	The authorization ID must match the one recorded in the CARP repository.
First transferring participating Party ID	Unique identifier of the participating Party in which the authorized mitigation outcome occurred as per common nomenclatures.	—
Party ITMO registry ID	Unique identifier of the Party ITMO registry in which the reported action has been tracked as per common nomenclatures.	—
ITMO unique identifier		
First ID	Refers to the first unique identifier of the ITMO block.	—
Last ID	Refers to the last unique identifier of the ITMO block.	—

[5] Conditional clauses are highlighted in bold.

Column	*Footnote*[5]	*Notes*
Underlying unit unique identifier[6]		
Underlying unit registry ID	Unique identifier of the underlying cooperative approach registry as per common nomenclatures. **This field should be reported as 'Not applicable' (NA) if the cooperative approach does not use an underlying cooperative approach registry.**	—
Underlying unit unique identifier	Unique identifier of the underlying unit from an underlying cooperative approach registry. **This field should be reported as 'Not applicable' (NA) if the cooperative approach does not use an underlying cooperative approach registry.**	The unique identifiers in the "First Unit ID" and "Last Unit ID" fields of the underlying unit must match those recorded in the underlying cooperative approach registry to ensure traceability of the mitigation outcome.
First unit ID	Refers to the first unique identifier of the underlying unit block.	See comment of field "Underlying unit unique identifier" above.
Last unit ID	Refers to the last unique identifier of the underlying unit block.	See comment of field "Underlying unit unique identifier" above.
Metric and quantity		
Metric	—	Specifies whether the metric is GHG or non-GHG.
Applicable GWP value(s)	**If the mitigation outcome involves a non-CO_2 greenhouse gas(es)**, the global warming potential (GWP) value(s) applied, consistent with the relevant CMA decisions (e.g., '100-year values from 5th assessment report by the IPCC').	—
Applicable non-GHG metric	Type of non-GHG metric applied (e.g., 'megawatt hours of renewable electricity generation')**. This field should be reported as 'Not applicable' (NA) if the ITMOs are in a GHG metric.**	—
Quantity (t CO_2 eq)	Quantity of ITMOs in tons of CO_2 equivalent.	Numeric value, including decimals, representing the quantity in tonnes of CO_2 equivalent within the reported block of ITMOs.
Quantity (in non-GHG metric)	Quantity of ITMOs in the respective non-GHG metric. **This field should be reported as 'Not applicable' (NA) if the ITMOs are in a GHG metric.**	If the metric is non-GHG, this field must contain a numeric value, including decimals, representing the quantity in the ITMO's designated unit, consistent with the initial or updated initial report.

[6] This column grouping is only applicable is the ITMO ID is tracking a mitigation outcome held in an underlying registry, otherwise all columns should be reported as 'Not applicable' (NA).

Column	*Footnote*[5]	*Notes*
ITMO details		
Mitigation type	—	Specifies whether the mitigation type is emission reductions or removals.
Vintage	Calendar year in which the mitigation outcome occurred.	The value must be provided in the "yyyy" format.
Actions		
Action details		
Transfer / Acquisition		
Transferring participating Party ID	Unique identifier of the transferring participating Party or, where the transfer occurs from the Adaptation Fund to a Party, a unique identifier for the Adaptation Fund, as per common nomenclatures. **This field is only applicable to the action type 'acquisition'. In other cases, this field is reported as 'Not applicable' (NA).**	—
Acquiring participating Party ID	Unique identifier of the acquiring participating Party, or where the acquisition occurs by the Adaptation Fund, a unique identifier for the Adaptation Fund, as per common nomenclatures. **This field is applicable to the actions type 'first transfer' and 'transfer'. In other cases, this field is reported as 'Not applicable' (NA).**	—
Use or cancellation		
Purpose for which the ITMO has been used towards or cancelled for OIMP	This field is completed to specify the purpose for which the ITMO has been first transferred for use towards international mitigation purposes (IMP), cancelled for other purposes (OP) or cancelled for purposes referred to in paragraph 20(a), annex, decision 2/CMA.3. **This field is only applicable to the action types 'use', 'first transfer' and 'cancellation'. In other cases, this field is reported as 'Not applicable' (NA).**	When the cancellation purpose is the delivery of overall mitigation in global emissions, the field must use one of the following options: • Voluntary cancellation to deliver OMGE; • Mandatory cancellation to deliver OMGE. The latter applies when the cancellation is carried out in accordance with the mandatory cancellation of A6.4 ERs, pursuant to paragraphs 59 and 69 of the annex to decision 3/CMA.3.
Using/cancelling participating Party ID	Unique identifier of the using or cancelling participating Party as per common nomenclatures. **This field is only applicable to report a use for IMP or**	—

Column	*Footnote*[5]	*Notes*
	cancellation for OP. In other cases, this field is reported as 'Not applicable' (NA).	
Using/cancelling authorized entity ID	Unique identifier of the using or cancelling authorized entity as per common nomenclatures. **This field is only applicable to report the use or cancellation of authorized mitigation outcomes or ITMOs by authorized entities. In other cases, this field is reported as 'Not applicable' (NA).**	—
Calendar year for which the ITMOs are used towards the Party's NDC	The calendar year for which the ITMOs are used towards an NDC. **This field is only applicable for use of ITMOs towards the Party's NDC. In other cases, this field is reported as 'Not applicable' (NA).**	The value must be provided in the "yyyy" format.
Result of the consistency checks	Shows the result of the consistency check on the reported action as per decision 2/CMA.3, annex, para. 33(a). **Information in this field is populated by the CARP as a result of the consistency check procedure.**	This field displays the results of the consistency checks conducted in accordance with paragraph 29 of decision 4/CMA.6. If inconsistencies are found or information is unavailable, it specifies which consistency checks could not be performed or failed.
Additional explanatory information	**This field is optional.** The Party may use this field to provide any additional information.	Parties may use this field to report any relevant information they consider important. For example, in the case of a transfer to the Adaptation Fund, they may specify whether the transfer is voluntary or part of the share of proceeds, pursuant to paragraph 67 of the annex to decision 3/CMA.3.

The following table outlines the data requirements for table 3 (Actions). Refer to box 5.1 above for definitions of the columns and their values.

Column	*Requirement*	*Data type*	*Common nomenclature*
Action type and date			
Action date	Mandatory	Pattern	No
Action type	Mandatory	Selectable options	No
Action subtype	Conditional	Selectable options	No

Cooperative approach ID	Mandatory	Alphanumeric	Yes
ITMO			
Unique identifiers			
Authorization ID	Mandatory	Alphanumeric	No
First transferring participating Party ID	Mandatory	Alphanumeric	Yes
Party ITMO registry ID	Mandatory	Alphanumeric	Yes
ITMO unique identifier			
ITMO unique identifier	Mandatory	Alphanumeric	No
First ID	Mandatory	Alphanumeric	No
Last ID	Mandatory	Alphanumeric	No
Underlying unit unique identifier			
Underlying unit registry ID	Conditional	Alphanumeric	No
Underlying unit unique identifier	Conditional	Alphanumeric	No
First unit ID	Conditional	Alphanumeric	No
Last unit ID	Conditional	Alphanumeric	No
Metric and quantity			
Metric	Mandatory	Selectable options	No
Applicable GWP value(s)	Conditional	Text	No
Applicable non-GHG metric	Conditional	Text	No
Quantity (t CO_2 eq)	Conditional	Numeric	No
Quantity (in non-GHG metric)	Conditional	Numeric	No
ITMO details			
Mitigation type	Mandatory	Selectable options	No
Vintage	Mandatory	Pattern	No
Action			
Action details			
Transfer / Acquisition			
Transferring participating Party ID	Conditional	Alphanumeric	Yes

Acquiring participating Party ID	Conditional	Alphanumeric	Yes
Use or Cancellation			
Purpose for which the ITMO has been used towards or cancelled for OIMP	Conditional	Text/Pattern	No
Using/cancelling participating Party ID	Conditional	Alphanumeric	Yes
Using/cancelling authorized entity ID	Conditional	Alphanumeric	Yes
Calendar year for which the ITMOs are used towards the Party's NDC	Conditional	Pattern	No
Result of the consistency checks	Automatic	Pattern	No
Additional explanatory information	Optional	Text	No

5.2.4. Table 4: Holdings

Table 4 reports on holdings, which are ITMOs that have not been used or cancelled after their authorization or acquisition and are therefore available for use, cancellation or transfer by the reporting Party. Unlike tables 2 and 3, which record all transactions and actions throughout the reporting period, table 4 provides a static snapshot of ITMOs held at the end of the reporting year, specifically on 31 December. Holdings play a crucial role in consistency checks, ensuring traceability over time. They allow future verification of whether a Party was holding a specific ITMO before using or cancelling it in subsequent years.

Column	***Footnote***[7]	***Notes***
Cooperative approach ID	Unique identifier of the cooperative approach as per common nomenclatures.	—
Unique identifiers		
Authorization ID	Authorization ID as assigned by the reporting Party.	The authorization ID must match the one recorded in the CARP repository.
First transferring participating Party ID	Unique identifier of the participating Party in which the authorized mitigation outcome occurred as per common nomenclatures.	—
Party ITMO registry ID	Unique identifier of the Party ITMO registry in which the ITMOs are held.	—
ITMO unique identifier		
ITMO unique identifier	Unique identifier of the ITMO as per decision 6/CMA.4, annex I, para. 5.	—

[7] Conditional clauses are highlighted in bold.

Column	*Footnote*[7]	*Notes*
First ID	Refers to the first unique identifier of the ITMO block.	—
Last ID	Refers to the last unique identifier of the ITMO block.	—
Underlying unit unique identifier		
Underlying unit registry ID	Unique identifier of the underlying cooperative approach registry as per common nomenclatures. **This field should be reported as 'Not applicable' (NA) if the cooperative approach does not use an underlying cooperative approach registry.**	—
Underlying unit unique identifier	Unique identifier of the underlying unit from an underlying cooperative approach registry. **This field should be reported as 'Not applicable' (NA) if the cooperative approach does not use an underlying cooperative approach registry.**	The unique identifiers in the 'First Unit ID' and 'Last Unit ID' fields of the underlying unit must match those recorded in the underlying cooperative approach registry to ensure the traceability of the mitigation outcome.
First unit ID	Refers to the first unique identifier of the underlying unit block.	See comment of field "Underlying unit unique identifier" above.
Last unit ID	Refers to the last unique identifier of the underlying unit block.	See comment of field "Underlying unit unique identifier" above.
Metric and quantity		
Metric	—	Specifies whether the metric is GHG or non-GHG.
Applicable GWP value(s)	If the mitigation outcome involves a non-CO2 greenhouse gas(es), the global warming potential (GWP) value(s) applied, consistent with the relevant CMA decisions (e.g., '100-year values from 5th assessment report by the IPCC').	—
Applicable non-GHG metric	Type of non-GHG metric applied (e.g., 'megawatt hours of renewable electricity generation'). **This field should be reported as 'Not applicable' (NA) if the ITMOs are in a GHG metric.**	—
Quantity (t CO2 eq)	Quantity of ITMOs in tons of CO_2 equivalent.	
Quantity (in non-GHG metric)	Quantity of ITMOs in the respective non-GHG metric. **This field should be reported as 'Not applicable' (NA) if the ITMOs are in a GHG metric.**	Numeric value, including decimals, representing the quantity in tonnes of CO_2 equivalent within the reported block of ITMOs.
ITMO details		
Mitigation type	—	If the metric is non-GHG, this field must contain a numeric value (including decimals) representing the quantity in the ITMO's designated unit, consistent with the initial or updated initial report.
Vintage	Calendar year in which the mitigation outcome occurred.	The value must be provided in the "yyyy" format.

The following table outlines the data requirements for Table 4. Refer to the data requirements of Table 1 for definitions of the columns and their values.

Column	*Requirement*	*Data type*	*Common nomenclature*
Cooperative approach ID	Mandatory	Alphanumeric	Yes
Unique identifiers			
Authorization ID	Mandatory	Alphanumeric	No
First transferring participating Party ID	Mandatory	Alphanumeric	Yes
Party ITMO registry ID	Mandatory	Alphanumeric	Yes
ITMO unique identifier			
ITMO unique identifier	Mandatory	Alphanumeric	No
First ID	Mandatory	Alphanumeric	No
Last ID	Mandatory	Alphanumeric	No
Underlying unit unique identifier			
Underlying unit registry ID	Conditional	Alphanumeric	No
Underlying unit unique identifier	Conditional	Alphanumeric	No
First unit ID	Conditional	Alphanumeric	No
Last unit ID	Conditional	Alphanumeric	No
Metric and quantity			
Metric	Mandatory	Selectable options	No
Applicable GWP value(s)	Conditional	Text	No
Applicable non-GHG metric	Conditional	Text	No
Quantity (t CO2 eq)	Conditional	Numeric	No
Quantity (in non-GHG metric)	Conditional	Numeric	No
ITMO details			
Mitigation type	Mandatory	Selectable options	No
Vintage	Mandatory	Pattern	No

5.2.5. Table 5: Authorized entities

Table 5 reports on authorized entities.

Column	*Footnote*[8]	*Notes*
Date of the authorization	Date on which the authorization was issued.	The value must be provided in the "dd/mm/yyyy" format.
Authorized entity		
Name	—	—
Country of incorporation	—	Country of incorporation as per common nomenclatures.
Identification number	Identification number in the country of incorporation.	The identification value must match the one submitted in the CARP's authorization repository.
Cooperative approach ID	Unique identifier of the cooperative approach as per common nomenclatures.	—
Conditions	**This field is optional.** The conditions under which the authorization was provided, as applicable.	—
Change and revocation conditions	**This field is optional.** Whether the authorization could be changed or revoked and under which conditions.	—
Additional explanatory information	**This field is optional.** The Party may use this field to provide any additional information.	—

The following table outlines the data requirements for Table 5. Refer to the data requirements of Table 1 for definitions of the columns and their values.

Column	*Requirement*	*Data type*	*Common nomenclature*
Date of the authorization	Mandatory	Pattern	
Authorized entity			
Name	Mandatory	Text	
Country of incorporation	Mandatory	Alphanumeric	Yes
Identification number	Mandatory	Alphanumeric	No
Cooperative approach ID	Mandatory	Alphanumeric	Yes
Conditions	Optional	Text	No
Change and revocation conditions	Optional	Text	No
Additional explanatory information	Optional	Text	No

[8] Conditional clauses are highlighted in bold.

5.3. Consistency checks by the secretariat

Decision 2/CMA.3, annex, para. 33

The UNFCCC secretariat shall "check the consistency of information reported by a participating Party [...] for recording in the Article 6 database with the requirements of this guidance and across the participating Parties in a cooperative approach". The secretariat shall communicate the outcomes of these consistency assessments to the Article 6 TERT and make publicly available non-confidential information on the CARP.

Decision 6/CMA.4, annex I, paras. 37-40

The Article 6 database shall automate the consistency check by identifying "inconsistencies and unavailability of annual information by performing consistency checks on the accuracy and completeness of the information". The consistency checks shall extend to the reported information of all Parties participating in a cooperative approach in respect of that cooperative approach, including by comparing amounts first transferred or transferred and acquired between participating Parties. Finally, Article 6 database, through the CARP, shall make available to participating Parties a pre-submission consistency check option for draft annual information for voluntary use.

5.4. Consistency procedures

Consistency checks should alert the public and the Article 6 TERT to any discrepancies or contradictions in submitted reports. These checks are essential to ensure that the information provided remains consistent and unchanged over time for each internationally transferred mitigation outcome (ITMO) and that data is identical regardless of the report in which it appears. For example, suppose a Party reports that it acquired an ITMO with specific attributes (e.g. sector, vintage, etc.). In that case, the acquiring Party's counterpart must report the international transfer with the exact same attributes.

Note that the information in one ITMO needs to be consistent across the AEFs in which an ITMO is reported, including multiple times within a submission, between different submissions of the same Party, and between submissions of additional Parties. For instance, consider an ITMO being reported as authorized and first transferred in the same report; if the authorization date of the ITMO present in both records does not match, it should be marked as inconsistent.

Consistency shall also encompass the business rules for the Article 6.2 mechanism. Corresponding adjustments are a central element of the whole system, and ensuring that there is no double usage of an ITMO is crucial for the consistency checks. In this sense, it is particularly relevant to ensure:

- That an ITMO is not used unless it has been first transferred before;
- That an ITMO is considered first transferred when an action that meets the first transfer definition occurs;
- That if an ITMO has been first transferred, it must be correspondingly adjusted in the regular information.

Consistency checks can be categorized by their nature (i.e. outlining the extent of each consistency check verification). They can be grouped as follows:

- **ITMO integrity:** Ensures the consistency of the data associated with a particular ITMO across all reports;
- **Single table consistency**: Ensures the consistency of information within a single table;
- **Intra-submission consistency:** Ensures that the information between different tables in the same submission is consistent and correctly cross-referenced;

- **Inter-report consistency**: Ensures the consistency and coherence of information across different reports, allowing for tracking and comparison over time;
- **Inter-party consistency:** Checks that reported information about actions involving multiple Parties is consistent across the reports of those Parties;
- **ITMO progression:** Monitors and verifies the lifecycle of an ITMO, ensuring that each stage (e.g. authorization, first transfer, use or cancellation, etc.) is consistently reported and correctly sequenced;
- **Data reconciliation:** Guarantees that the data across all reports, tables and Parties matches up. This involves balancing equations or totals between different aggregations.

The output of consistency checks can be, pursuant to paragraph 29 of decision 4/CMA.6:

- **Consistent:** No inconsistencies were found in the submitted annual information (to be marked as "Checked; no inconsistencies identified");
- **Inconsistent**: Inconsistencies, mismatches and/or omissions in mandatory information were found in checks performed on the submitted annual information (to be marked as "Checked; inconsistencies identified");
- **Not available:** Information required to perform the consistency check was not available (to be marked as "Null; information for check not available").

For a single row in the AEF that enumerates an ITMO action, that ITMO can have multiple outputs, meaning that it can be consistent in most of the checks, inconsistent in other checks, and/or not have information available for other checks; in such case, the AEF and the public information will show the consistency check code that belongs to each category. For example, we can see "Checked; no inconsistencies identified", "Checked; inconsistencies identified (II01, II02), or Not available (IR01)".

5.4.1. ITMO integrity

The ITMO Integrity category for consistency checks encompasses a set of verification checks designed to ensure the accuracy, consistency and proper reporting of ITMOs across all relevant reports. These checks help maintain the integrity of ITMOs by confirming that reported actions and holdings are strictly tied to cooperative approaches in which the Party participates, preventing misrepresentation or duplication. They also ensure that each ITMO action is reported only once and remains consistent in terms of sector, activity type, metrics, and authorization status across reports, tables and Parties. Additionally, they verify that unit blocks, cooperative approaches, and using entities align with their designated authorizations, safeguarding the transparency and reliability of ITMO transactions.

Code	*Description*	*Null requirements*
II01	Verify that a Party only reports actions and holdings derived from cooperative approaches in which the Party participates.	No requirements
II02	Verify that the same action for an ITMO is reported only once across all relevant reports, tables and participating Parties.	No requirements
II03	Verify that the sector and activity types for each ITMO remain consistent throughout their lifecycle and across all relevant reports, tables and participating Parties.	No requirements
II04	Verify that the metrics used for ITMOs are consistent across all relevant reports, tables and participating Parties.	No requirements
II05	Verify that the underlying unit blocks "Start/End IDs" (when present) are consistent across all relevant reports, tables and participating Parties.	No requirements

Code	Description	Null requirements
II06	Verify that the using Party/entity or entities align with their authorization, as applicable.	No requirements
II07	Verify that the cooperative approach of an ITMO is consistent across all relevant reports, tables and participating Parties.	No requirements

5.4.2. Single Table Consistency

The Single Table Consistency category ensures that the reported ITMO actions within a single report align with the reporting period and relevant authorization conditions. These checks verify that ITMOs are used within the correct implementation period, that the reported authorization aligns with actual ITMO usage, and that the designation of first transfer actions is consistent. By enforcing these checks, the integrity of each individual report is maintained, reducing discrepancies in ITMO reporting.

Code	Description	Null requirements
STC01	Verify that the reported actions correspond to the reporting period.	No requirements
STC02	Verify that authorization of an ITMO is consistent with the actual usage.	Authorization information
STC03	For an ITMO that was used towards the NDC, verify that the mitigation outcomes are used within the same NDC implementation period as when they occurred.	No requirements
STC04	For an ITMO that was first transferred, verify that this corresponds to the action that was the first transfer definition.	Authorization information

5.4.3. Intra-Submission Consistency

The Intra-Submission Consistency category focuses on ensuring that ITMO holdings, transfers and reported values remain internally consistent within a single submission. These checks validate that holdings from previous years persist unless used, transferred or cancelled, and that new holdings are properly accounted for based on past and current reporting actions. Additionally, these checks prevent the transfer of ITMOs that were not previously authorized or acquired, ensuring accurate tracking of ITMO holdings.

Code	Description	Null requirements
ISC01	Verify that holdings for the reporting period are included, (i.e. verify that all authorized and acquired ITMOs which have not been used, cancelled or transferred are listed in the holdings).	No requirements
ISC02	Verify that holdings from previous years are still present in subsequent years, either in holdings, or as used, cancelled or transferred.	Previous reports
ISC03	Verify that new holdings can be calculated using previous holdings and current report actions.	Previous reports
ISC04	Verify that there are no transfers of ITMOs which were not previously in holdings, acquired, or authorized.	Previous reports

5.4.4. Inter-Report Consistency

The Inter-Report Consistency category ensures that ITMO data remains coherent across multiple reporting periods. These checks confirm that aggregated ITMO data from annual reports can be derived from the AEF reports of both the current and previous year. This consistency check applies to the annual information of the regular information report.

Code	*Description*	*Null requirements*
IRC01	Verify that annual aggregated information (as per decision 2/CMA.3, annex, para. 23 (c)–(f) and (h)) can be estimated from the AEF for the current and previous year; this information should match.	Corresponding AEF

5.4.5. Inter-Party Consistency

The Inter-Party Consistency category ensures that ITMO transfers reported by one Party match the corresponding records reported by the other Party involved in the transaction. This check prevents inconsistencies in ITMO transfer and acquisition records, ensuring accurate tracking of ITMO movements between Parties.

Code	*Description*	*Null requirements*
IPC01	Verify that the reported information for action related to transfer and acquisition of ITMOs matches in the reports of two Parties involved in the action.	AEF of counterparts involved in transfers or acquisitions

5.4.6. ITMO Progression

The ITMO Progression category verifies that ITMOs follow the correct sequence of actions throughout their lifecycle. These checks confirm that ITMOs are only transferred if they have been previously authorized or acquired, that their first transfer status is correctly assigned, and that their usage or cancellation is in line with their authorization scope.

Code	*Description*	*Null requirements*
IP01	For ITMOs that have been transferred, verify that they have been authorized and/or acquired first.	Previous reports where the ITMO appears
IP02	For ITMOs that have been used or cancelled, verify that it has been authorized, and if the first transferring Party is not the reporting Party that is has been acquired.	Previous reports where the ITMO appears
IP03	Confirm that ITMOs are accurately reported as first transferred when an action constitutes a first transfer.	No requirements
IP04	For ITMOs that have been used or cancelled, verify that the use or cancellation adheres to the authorization scope.	Authorization information

5.4.7. Data Reconciliation

The Data Reconciliation category ensures that ITMO balances are correctly accounted for at different levels of aggregation. These checks validate that authorized and acquired ITMOs equate to the sum of transferred, used, cancelled or held ITMOs across Parties, cooperative approaches, and bilateral transfers. This ensures mathematical and logical consistency in ITMO reporting.

Code	*Description*	*Null requirements*
DR01	For each Party, ensure the following equation is balanced across every combination of metric, sector and activity type: acquired ITMOs equals the sum of transferred, used, cancelled or held ITMOs.	All reports from the cooperative approach.
DR02	For each cooperative approach, ensure the following equation is balanced across every combination of metric, sector, and activity type: Authorized ITMOs + acquired ITMOs equals the sum of transferred, used, cancelled or held ITMOs.	All reports from the cooperative approach.

Code	*Description*	*Null requirements*
DR04	For each cooperative approach, ensure that the amount of ITMOs used or cancelled is equal to or smaller than the ITMOs first transferred.	All reports from the cooperative approach.
DR03	For every action between pairs of Parties, across each cooperative approach, metric, sector, and activity type, confirm that the equation Transferred ITMOs = Acquired ITMOs holds true.	All reports from the cooperative approach.

5.5. Consistency check reports

The secretariat will publish non-confidential information from the consistency check on the CARP. Given that annual information reports can be extensive, depending on the volume of ITMOs authorized, transferred, used, or cancelled, the information will be made public through two methods:

- **Detailed view:** Submitted AEFs will include an additional column for each ITMO entry, indicating whether it has successfully passed all consistency checks;
- **Consistency check reports**: Accompanying each AEF, a summary report will be provided, highlighting any information identified as inconsistent during the checks.

Box 10 - Consistency check report

Consider a scenario involving two Parties (A and B), both participating in CA0025. Party A has reported authorizing and transferring an internationally transferred mitigation outcome (ITMO) of 5,000 t CO_2 eq to Party B. However, Party B has reported an acquisition and use of two batches of ITMOs from Party A towards its nationally determined contribution (NDC): one of 5,000 t CO_2 eq and another of 1,000 t CO_2 eq.

Furthermore, Party B has reported an acquisition of an ITMO of 500 tCO_2 eq from Party C under CA0035, which it has used towards achieving its NDC. However, Party B has not submitted an initial report for CA0035, meaning it is not officially part of this cooperative approach.
The consistency check report will present a series of tables highlighting inconsistent ITMO actions and their reasons. A simplified example follows:

Party A

Party A authorizations

Cooperative approach	ITMO ID	Quantity (t CO_2 eq)	Consistency check
CA0025	CA0025-PA-GPA-1-5000-2021	5,000	Checked, no inconsistencies identified

Party A transfers

Cooperative approach	ITMO ID	Quantity (t CO_2 eq)	Acquiring Party	Consistency check
CA0025	CA0025-PA-GPA-1-5000-2021	5,000	Party B	Checked, no inconsistencies identified

Party A first transfers

Cooperative approach	ITMO ID	Quantity (t CO_2 eq)	Acquiring Party	Consistency check
CA0025	CA0025-PA-GPA-1-5000-2021	5,000	Party B	Checked, no inconsistencies identified

Party B

Party B acquisitions

Cooperative approach	ITMO ID	Quantity (t CO_2 eq)	Transferring Party	Consistency check
CA0025	CA0025-PA-GP1-A-5000-2021	5,000	Party A	Checked, no inconsistencies identified
CA0025	CA0025-PA-GPA-5001-6000-2021	1,000	Party A	Checked, inconsistencies identified (IPC01: Transfer not reported by counterpart Party)
CA0035	CA0035-PC-GPC-1-500-2021	500	Party C	Checked, inconsistencies identified (II01: Party B is not part of CA0035 -No initial report submitted-)

Party B use towards NDC

Cooperative approach	ITMO ID	Quantity (t CO_2 eq)	Consistency check
CA0025	CA0025-P1-GP1-1-5000-2021	5,000	Checked, no inconsistencies identified
CA0025	CA0025-PA-GPA-5001-6000-2021	1,000	- Acquisition is not consistent - No first transfer reported
CA0035	CA0035-PC-GPC-1-500-2021	500	- Acquisition is not consistent

-

5.6. Consistency check synthesis report

The secretariat shall communicate the outcomes of these consistency assessments to the Article 6 TERT and make publicly available non-confidential information on the CARP. The Article 6 TERT receives a summary of the consistency check outcomes to facilitate their review.

This report includes a table that displays the aggregated amounts for each cooperative approach and the total amount of ITMOs that have undergone the consistency check procedure, along with the corresponding results. The tables are provided in terms of t CO_2 eq and for each non-GHG indicator.

Table X: Example of a table in the synthesis report received by the Article 6 technical expert review team.

First transfer by vintage year (greenhouse gas emissions, kt CO_2 eq.)									***End NDC***
Cooperative approach		**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
CA001 (Article 6.4)	Reported	250	200	350	120	50	15	300	100
	Consistent	*250*	*200*	*350*	*120*	*50*	*15*	*300*	*100*
CA0025	Reported	100	150	250	75	65	78	250	200
	Consistent	*100*	150	250	75	65	78	250	200
CA0029	Reported	200	350	80	70	100	250	150	80
	Consistent	*190*	350	70	70	100	250	130	80
Total	Reported	550	700	680	265	215	343	700	380
	Consistent	*540*	*700*	*670*	*265*	*215*	*343*	*680*	*380*

First transfer reported by Party is shown together with the information consistent with the consistency checks. First transfer is accounted for by the vintage of the internationally transferred mitigation outcomes.

Table X: Example of a table in the synthesis report received by the Article 6 technical expert review team.

Use towards achievement of nationally determined contribution (NDC) by usage year (greenhouse gas emissions, kt CO_2 eq)									***End NDC***
Cooperative approach		**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
CA001 (Article 6.4)	**Reported**	120	200	350	120	150	150	80	150
	Consistent	*120*	*200*	*350*	*120*	*150*	*150*	*80*	*150*
CA0029	**Reported**	200	150	80	200	100	250	150	350
	Consistent	*180*	*150*	*80*	*200*	*80*	*240*	*100*	*350*
Total	**Reported**	**320**	**350**	**430**	**320**	**250**	**400**	**230**	**500**
	Consistent	***300***	***350***	***430***	***320***	***230***	***390***	***180***	***500***

The kt CO2 eq used towards the achievement of the nationally determined contribution (NDC) reported by Party is shown together with the information consistent with the consistency checks. Internationally transferred mitigation outcomes (ITMOs) used towards achieving an NDC are accounted for in the year the Party chooses to use them, provided the vintage of the ITMOs falls within the NDC period against which they are applied.

Table X: Example of a table in the synthesis report received by the Article 6 technical expert review team.

Corresponding adjustments [First transfer - Used towards NDC] (GHG, t CO_2 eq)								***End NDC***
2023	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Reported	**230**	**350**	**250**	**-55**	**-35**	**-57**	**470**	**-120**
Consistent	***240***	***350***	***240***	***-55***	***-15***	***-47***	***500***	***-120***

The corresponding adjustment is kt CO2 eq and is estimated as per decision 2/CMA.3, annex, paragraph 10, by adding the quantity of internationally transferred mitigation outcomes (ITMOs) authorized and first transferred, for the calendar year in which the mitigation outcomes occurred and subtracting the quantity of ITMOs for the calendar year in which the mitigation outcomes are used towards the implementation and achievement of the nationally determined contribution (NDC).

This table summary allows the Article 6 TERT to easily compare the quantities reported in paragraph 23 of the regular information report with the consistent amounts, and to identify any inconsistencies for corresponding adjustments if required.

6. Regular information

6.1. General information on participation and authorization in cooperative approaches (Outlines of annex 4 parts I - V)

Decision 2/CMA.3, annex, para. 21

Each Party participating in a cooperative approach shall submit, as an annex to its BTR,[9] no later than 31 December of the relevant year, regular information in relation to its participation in cooperative approaches. The outline to be used in the annex to the BTR is presented in annex IV: Outline for regular information.

The first set of information to be reported is how the Party complies with the participation requirements, including information that ensures that the Party:

Decision 2/CMA.3, annex, paras. 21(a)d, 4 and 18(a)

A. Is a Party to the Paris Agreement;
B. Has prepared, communicated and is maintaining an NDC;
C. Has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs;
D. Has arrangements in place for tracking ITMOs;
E. Has provided the most recent national inventory report; and
F. Ensures that its participation in the cooperative approach contributes to the implementation of its NDC and long-term low-emission development strategy, (if it has submitted one) and the long-term goals of the Paris Agreement.

Decision 2/CMA.3, annex, paras. 21(b) and 18

If relevant, the annex to the BTR should include any **update to the information** provided in the initial report and/or previous BTRs.

Decision 2/CMA.3, annex, para. 21(c)

Decision 4/CMA.6, paras. 7-9

The annex to the BTR shall then include information on the **authorization**, including information on its authorization(s) of use of ITMOs towards the achievement of NDCs and/or for use for other international mitigation purposes. It should be noted that any changes to the authorization of the use of ITMOs shall not apply to or affect mitigation outcomes that have already been first transferred, unless otherwise specified by the participating Parties, in order to ensure the avoidance of double-counting. If there were changes since the initial authorization, such changes are to be reported.

Decision 2/CMA.3, annex, para. 21(d)

The annex to the BTR shall also include information on how the **corresponding adjustments** were undertaken in the latest reporting period, in particular information that ensures that double-counting was avoided; it represents progress towards the achievement of the NDC; and it did not lead to a net increase in emissions across participating Parties (within and between NDC implementation periods).

Decision 2/CMA.3, annex, para. 21(e)

For the **ITMOs that have been used** (towards achievement of its NDC or other international mitigation purposes), the annex to the BTR shall include information on how the ITMOs will not be further transferred, further cancelled, or otherwise used.

[9] **Annex 4**: Information in relation to the Party's participation in cooperative approaches.

6.2. Information on each cooperative approach (Outline of annex 4 part VI)

For **each cooperative approach** in which the Party is participating, the annex to the BTR shall include descriptions of how each cooperative approach contributes to the mitigation of GHGs and the implementation of the NDC.

Decision 2/CMA.3, annex, paras. 22(b), update to para. 18(h)

Regarding information on **environmental integrity**, for each cooperative approach, the annex to the BTR shall provide information that describes how environmental integrity was ensured, including:

i. That there was no net increase in global emissions (within and between NDC implementation periods);
ii. Robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage);
iii. How the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach has ensured that these were addressed in full.

Decision 2/CMA.3, annex, para. 22(c)

When a **mitigation outcome is measured and transferred in tCO_2eq**, the annex to the BTR shall include the description of how each cooperative approach provides for the measurement of its mitigation outcomes in accordance with the methodologies and metrics assessed by the IPCC and adopted by the CMA (i.e. the 2006 IPCC Guidelines and global warming potential over 100 years (GWP100) values from the IPCC Fifth Assessment Report (AR5)).

Decision 2/CMA.3, annex, para. 22(d)

When a mitigation outcome is measured and first transferred in a **non-GHG metric** determined by the participating Parties, the annex to the BTR shall include a description of how the cooperative approach ensures that the method for converting the non-GHG metric into tCO_2eq is appropriate for the specific non-GHG metric and the mitigation scenario in which it is applied. The description shall include how the conversion method:

i. Represents the emission reductions or removals that occur within the geographical boundaries and time frame in which the non-GHG mitigation outcome was generated;
ii. Is appropriate for the specific non-CO_2eq metric, including a demonstration of how the selection of the conversion method and conversion factor(s) applied take into consideration the specific scenario in which the mitigation action occurs; and
iii. Is transparent, including a description of the method, the source of the underlying data, how the data are used, and how the method is applied in a conservative manner that addresses uncertainty and ensures environmental integrity.

Decision 2/CMA.3, annex, para. 22(e)

If applicable, the annex to the BTR shall include for each cooperative approach the description of the measurement of **mitigation co-benefits** resulting from adaptation actions and/or economic diversification plans.

Decision 2/CMA.3, annex, paras. 22(f), update to para. 18(i)(i)

The description of how the cooperative approach minimizes and, where possible, avoids negative environmental, economic and social impacts (**"response measure"**), shall be included for each cooperative approach.

Decision 2/CMA.3, annex, para. 22(g), update to para. 18(i)(ii)

The Paris Agreement, in its eleventh preambular paragraph, acknowledges that "climate change is a common concern of humankind"; and therefore "Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on **human rights**, the right to health, the rights of indigenous peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity". In this regard, the annex to the BTR shall include a description of how each cooperative approach reflects such provision.

Finally, for each cooperative approach, the annex to the BTR shall include the description of how the cooperative approach:

Decision 2/CMA.3, annex, paras. 22(h), 22(i), 22(j) and 22(k), and update to para. 18 (i)(iii) through 18(i)(vi)

- Is consistent with **sustainable development objectives of the Party**, noting national prerogatives;
- Applies any **safeguards and limits** set out in further guidance from the CMA. It is worth noting that up to the conclusion of this manual, the CMA has not yet decided on any safeguards and limits;
- Contributes with **resources for adaptation**, if applicable; and
- Delivers **overall mitigation in global emissions**, if applicable.

Decision 2/CMA.3, annex, para. 24

All information submitted by a Party that is not identified by that Party as confidential (**non-confidential information**) shall be made public on the CARP.

6.3. Annual information to be included in the structured summary as part of the regular information

Decision 2/CMA.3, annex, para. 23

The annual information (described in previous section) shall be reported biennially as part of the regular information, through the **structured summary**, to be included in the BTR. The agreed common tabular format for the structured summary is available in decision 5/CMA.3 (annex II – table 4).

Decision 2/CMA.3, annex, para. 23

The figure below summarizes the requirements for reporting annual information (biennially) as part of the structured summary in the BTR, indicating whether this information is available in the AEF. If present in the AEF, consistency checks (done by the secretariat) will evaluate whether the Party's provided information aligns with that in the Article 6 database. The Article 6 TER report will evaluate if the claims of the corresponding adjustment by the Party conform to what is consistent in the AEF.

The green section below shows information that is available in the AEF. Once the secretariat's reporting tool — which will prefill annual information as part of the regular information of the submission — is ready, the green section can be populated automatically.

				Where applicable, total GHG emissions and removals consistent with the coverage of the NDC (para. 77(b) of the MPGs)
				Contribution from the LULUCF sector for each year of the target period or target year, if not included in the inventory time series of total net GHG emissions and removals, as applicable (para. 77(c) of the MPGs)
				Each Party that participates in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4 of the Paris Agreement, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of the NDC, shall provide (para. 77(d) of the MPGs):
				If applicable, an indicative multi-year emissions trajectory, trajectories or budget for its NDC implementation period (para. 7(a)(i), annex to decision 2/CMA.3)
		Information requested in regular information	**Paragraph reference in 2/CMA.3**	If applicable, multi-year emissions trajectory, trajectories or budget for its NDC implementation period that is consistent with the NDC (para. 7(b), annex to decision 2/CMA.3)
Structured Summary	Annual information as part of the regular information	Anthropogenic emissions and indicators	23(a)	Annual anthropogenic emissions by sources and removals by sinks covered by its NDC or, where applicable, from the emission or sink categories as identified by the host Party pursuant to paragraph 10 of annex to decision 2/CMA.3 (para. 23(a), annex to decision 2/CMA.3) (as part of para. 77 (d)(i) of the MPGs)
			23(b)	Annual anthropogenic emissions by sources and removals by sinks covered by its NDC or, where applicable, from the portion of its NDC in accordance with paragraph 10, annex to decision 2/CMA.3 (para. 23(b), annex to decision 2/CMA.3)
			23(i)	If applicable, annual level of the relevant non-GHG indicator that is being used by the Party to track progress towards the implementation and achievement of its NDC and was selected pursuant to paragraph 65, annex to decision 18/CMA.1 (para. 23(i), annex, decision 2/CMA.3)
		AEF	23(c)	Annual quantity of ITMOs first transferred (para. 23(c), annex to decision 2/CMA.3) (para. 77(d)(ii) of the MPGs)
		Adjusting obligations (addition)/ Adjusting rights (subtractions)	23(d)	Annual quantity of mitigation outcomes authorized for use for other international mitigation purposes and entities authorized to use such mitigation outcomes, as appropriate (para. 23(d), annex to decision 2/CMA.3) (para. 77(d)(ii) of the MPGs)
			23(e)	Annual quantity of ITMOs used towards achievement of the NDC (para. 23(e), annex to decision 2/CMA.3) (para. 77(d)(ii) of the MPGs)
			23(f)	Net annual quantity of ITMOs resulting from paras. 23(c)-(e), annex to decision 2/CMA.3 (para. 23(f), annex to decision 2/CMA.3)
				If applicable, the cumulative amount of ITMOs, divided by the number of elapsed years in the NDC implementation period (para. 7(a)(ii), annex to decision 2/CMA.3)
		Corresponding adjustments	23(g)	Total quantitative corresponding adjustments used to calculate the emissions balance referred to in para. 23(k)(i), annex to decision 2/CMA.3, in accordance with the Party's method for applying corresponding adjustments consistent with section III.B, annex to decision 2/CMA.3 (Application of corresponding adjustments) (para. 23(g), annex to decision 2/CMA.3)
			23(h)	The cumulative information in respect of the annual information in para. 23(f), annex to decision 2/CMA.3, as applicable (para. 23(h), annex to decision 2/CMA.3)
		Adjusted balance (Emissions balance)	23(k)(i)	For metrics in tonnes of CO2 eq. or non-GHG, an annual emissions balance consistent with chapter III.B (Application of corresponding adjustment), annex, decision 2/CMA.3 (para. 23(k)(i), annex to decision 2/CMA.3) (as part of para. 77 (d)(ii) of the MPGs)

		23(k)(ii)	For metrics in non-GHG, for each non-GHG metric determined by participating Parties, annual adjustments resulting in an annual adjusted indicator, consistent with para. 9 of chapter III.B (Corresponding adjustments), annex to decision 2/CMA.3, and future guidance to be adopted by the CMA (para. 23(k)(ii), annex to decision 2/CMA.3)
			Any other information consistent with decisions adopted by the CMA on reporting under Article 6 (para. 77(d)(iii) of the MPGs)
			Assessment of the achievement of the Party's NDC under Article 4 of the Paris Agreement (para. 70 of the MPGs):
			Restate the target of the Party's NDC:
			Information for reference point(s), level(s), baseline(s), base year(s), or starting point(s):
	Achievement	23(l)	Final information for the indicator for the target year/period, including the application of the necessary corresponding adjustments consistent with chapter III, annex, decision 2/CMA.3 (Corresponding adjustments) and consistent with future decisions from the CMA (para. 23(l), annex to decision2/CMA.3):
			Comparison:
			Achievement of NDC: *{yes/no, explanation}*

Figure 11 - Annual information to be reported (biennially) as part of the structured summary in the BTR
Source: UNFCCC secretariat based on paragraph 23 of the annex to decision 2/CMA.3.

At a first glance, the information appears duplicated and nested across various levels. But is important to remember that the structured summary encompasses all information contained within the annual information as part of the regular information and the AEF. Moreover, the annual information, as part of the regular information, overlaps with the AEF concerning the ITMOs used towards the achievement of the NDC, first transferred ITMOs, and their cumulative and aggregate values. In **Figure 11**, the annual information and regular information are "presented in clusters" with the intention of improving its clarity:

- **Anthropogenic emissions and indicators:** reported levels of GHG emissions and indicators;
- **Adjusting obligations (additions):** quantity of ITMO first transfers;
- **Adjusting rights (subtractions):** quantity of ITMOs used to achieve NDC targets;
- **Corresponding adjustment:** results from adding the ITMOs that were first transferred and subtracting the ITMOs used for NDC achievement. Note that depending on the type of indicator, this can be the opposite;
- **Adjusted balance (emissions balance):** result of the application of corresponding adjustments to the anthropogenic emissions and indicators; and
- **Achievement:** outcome of adjusted balance concerning NDC targets.

6.4. Annual information to be included in the structured summary as part of the regular information with respect to decision 2/CMA.3, annex, paragraph 23(c)–(e)

Decision 2/CMA.3, annex, para. 23(c)-(e)

When submitting the annual information as part of the regular information, Parties, pursuant paragraph 23 (c)–(e), shall include information on:

- Annual quantity of ITMOs first transferred;
- Annual quantity of mitigation outcomes authorized for use for other international mitigation purposes and entities authorized to use such mitigation outcomes, as appropriate;
- Annual quantity of ITMOs used towards achievement of its NDC.

Decision 2/CMA.3, annex, para.33(a)/

Decision 6/CMA.4, annex I, paras. 37-40/

Decision 4/CMA.6, paras. 28-32

To ensure the accuracy and consistency of the reported information, the secretariat will perform automated consistency checks on the information submitted by participating Parties in the same cooperative approach(es). The results of the consistency checks will be automatically recorded in AEF table 3 (Actions). If an entry is flagged as 'inconsistent' in table 3, the relevant participating Party(ies) shall correct the inconsistencies by submitting a revised AEF until consistency is achieved and verified by the secretariat via another consistency check.

Table 3: Actions

Action type and date				*ITMO*	*Action*						
					Use or cancellation						
Action date	*Action type*	*Action subtype*	*Cooperative approach ID*	//	*Purpose for which the ITMO has been used towards or cancelled for OIMP*	*Using/cancelling participating Party ID*	*Using/cancelling authorized entity ID*	*Calendar year for which the ITMOs are used towards the Party's NDC*	***Result of the consistency checks***	*Additional explanatory information*
	Acquisition Transfer Use Cancellation First transfer								***Consisent/ Inconsistent/ Not available***	

Figure 12 Results of the consistency checks included in the agreed electronic format

Decision 4/CMA.6, paras. 39-40

It is important to note that where the consistency check has identified inconsistencies, each participating Party shall make reasonable efforts to resolve the inconsistencies and demonstrate their resolution as soon as possible. Additionally, it is requested that Parties not use ITMOs identified as inconsistent in the consistency check (and which would have an impact on the adjusted emissions balance) towards the achievement of NDCs to ensure double-counting is avoided.

Decision 6/CMA.4, para. 23

With this verified annual information, the CARP will, once the secretariat's reporting tool is ready, automatically generate and pre-fill the tables for submitting annual information as part of the regular information, using data previously submitted in the AEF (highlighted in green in figure X below). Parties may use these tables provided by the CARP when reporting information on cooperative approaches, which should be included in annex 4 of the BTR.

Paragraph 23 reporting format

	Info in AEF	Para 2/CMA.3		*Unit**	*Year 'YYYY'*
Anthropogenic emissions and indicators	No	23.a	*Annual anthropogenic emissions by sources and removals by sinks covered by its NDC or, where applicable, for the emission or sink categories as identified by the host Party pursuant to paragraph 10 above (as part of the information referred to in para. 77(d)(i) of the annex to decision 18/CMA.1);*		
	No	23.b	*Annual anthropogenic emissions by sources and removals by sinks covered by its NDC or, where applicable, from the portion of its NDC in accordance with paragraph 10 above;*		
	No	23. i	*The annual level of the relevant non-GHG indicator that is being used by the Party to track progress towards the implementation and achievement of its NDC and was selected pursuant to paragraph 65 of the annex to decision 18/CMA.1*		
Obligations	Yes	23.c	*Annual quantity of ITMOs first transferred;*		
	Yes	23.d	*Annual quantity of mitigation outcomes authorized for use for other international mitigation purposes and entities authorized to use such mitigation outcomes, as appropriate; {Entities are submitted trough AEF}*		
Rights	Yes	23.e	*Annual quantity of ITMOs used towards achievement of its NDC*		
Corresponding adjustments	Yes	23.f	*Net annual quantity of ITMOs resulting from paragraph 23(c–e) above {When target is increassing, e.g., RE, operation needs to be reverted, 23 (e -c)}*		
	Yes	23. g	*Total quantitative corresponding adjustments used to calculate the emissions balance and/or annual adjusted indicator referred to in paragraph 23(k) below, in accordance with the Party's method for applying corresponding adjustments consistent with chapter III.B above (Application of corresponding adjustments);*		
	Yes	23. h	*The cumulative information in respect of the annual information referred to in paragraph 23(f) above, as applicable*		
Adjusted Balance	No	23. k (i)	*Tonnes of CO2 eq or non-GHGs, an annual emissions balance consistent with chapter III.B above (Application of corresponding adjustments) (as part of the information referred to in para. 77(d)(ii) of the annex to decision 18/CMA.1)*		
	No	23. k (ii)	*Non-GHGs, for each non-GHG metric determined by participating Parties, annual adjustments resulting in an annual adjusted indicator, consistently with paragraph 9 in chapter III.B above (Application of corresponding adjustments) and future decisions of the CMA (as part of the information referred to in para. 77(d)(iii) of the annex to decision 18/CMA.1)*		
Achivement	No	23 (l)	In biennial transparency reports that contain information on the end year of the NDC implementation period, in its assessment of whether it has achieved the target(s) for its NDC pursuant to paragraphs 70 and 77 of decision 18/CMA.1, the application of the necessary corresponding adjustments consistently with chapter III above (Corresponding adjustments) and consistently with future decisions of the CMA		

Comparison:

Achievement of NDC: {yes/no, explanation}

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

** Unic correspond to the AEF metric*

Figure 13 Automatic aggregation of annual information in the CARP and its linkage to the structured summary

Decision 2/CMA.3, annex, para. 23(j)

Decision 4/CMA.6, para.24

Additionally, pursuant to decision 2/CMA.3, annex, paragraph 23 (j), with respect to the information above, Parties shall provide the amounts per cooperative approach, sector, transferring Party, using Party and vintage of the ITMO for each cooperative approach (see decision 2/CMA.3, annex, paragraph 22).

Parties can include this information in annex I under "Other Information" of the Regular Information Template. A suggested tabular format is provided below, but Parties may use alternative formats, either tabular or non-tabular, as they see fit.

Alternatively, Parties can request the CARP to automatically generate and populate these tables based on the information already submitted in the regular information report, as per decision 6/CMA.4, annex I, paragraph 27(e).

An electronic version of these tables can be found here.

Table 1: Paragraph 23 (j), annex, 2/CMA.3 in relation to paragraph 23 (c) "Annual quantity of ITMOs first transferred"

Reported year	Sector(s)	Using Party	Vintage	Metric	Unit	Annual quantity of ITMOs first transferred
				GHG		
				non-GHG		

Table 2: Paragraph 23 (j), annex, 2/CMA.3 in relation to paragraph 23 (d) "Annual quantity of mitigation outcomes authorized for use for other international mitigation purposes and entities authorized to use such mitigation outcomes, as appropriate"

Reported year	*Sector(s)*	*Other International Mitigation Purposes (OIMP)*	*Authorized participating Parties or authorized entities*	*Vintage*	*Metric*	*Unit*	*Annual quantity of mitigation outcomes authorized for use for other international mitigation purposes*
					GHG		
					non-GHG		

Table 3: Paragraph 23 (j), annex, 2/CMA.3 in relation to paragraph 23 (e) "Annual quantity of ITMOs used towards achievement of NDC"

Reported year	*Sector(s)*	*First transferring participating Party*	*Vintage*	*Metric*	*Unit*	*Annual quantity of ITMOs used towards achievement of NDC*
				GHG		
				non-GHG		

6.5. Information on adaptation contribution and overall mitigation in global emissions

Decision 2/CMA.3, annex, paras. 37-40

Decision 4/CMA.6, para. 25

Participating Parties and stakeholders using cooperative approaches are strongly encouraged to commit to contribute resources for adaptation and/or cancel ITMOs to deliver overall mitigation in global emissions (OMGE). If a participating Party decides to do so, any contribution of resources for adaptation and any delivery of OGME shall be reported as part of the regular information, as outlined in annex I under 'Other Information' of the Regular Information outline. Parties may also consider submitting such contributions in tabular format, an example of which is set out below.

	Adaptation contribution		
Cooperative approach ID	Adaptation Fund	Other adaptation contributions	OMGE
CAXXXX	*(monetary amount and/or quantity of ITMOs)*	*(monetary amount and/or quantity of ITMOs)*	*(quantity of ITMOs)*

7. Review requirements under cooperative approaches

Decision 2/CMA.3, annex, paras. 25–27

Information reported for the cooperative approach is subject to an **Article 6 TER** that could be conducted through a desk or centralized review. An Article 6 TERT will review the information submitted in the initial report and in the annex to the BTR (i.e. the regular information).

To the extent possible, information submitted by all participating Parties on the cooperative approach shall be reviewed as part of the same review.

The Article 6 TERT will prepare a **review report** (using an agreed outline, as presented in annexes VI and VII), that shall, if applicable, include **recommendations** to the participating Party on how to improve consistency with this guidance and how to **address inconsistencies in quantified information that is reported and/or identified by the secretariat** as part of the consistency check (refer to sections 5.2–5.4). The Article 6 TERT will forward its review reports for consideration in the ETF technical expert review, and the review reports shall be made publicly available on the CARP. The ETF technical expert review team considers the findings and recommendations from the Article 6 TERT without making changes to them.

7.1. Guiding principles

Decision 6/CMA.4, annex II, para. 1

The guiding principles of the guidelines for the Article 6 TERT are as follows:

a. Promote transparency, accuracy, completeness, consistency and comparability (TACCC) principles;
b. Facilitate the application of robust accounting for engagement in the cooperative approaches;
c. Acknowledge the importance of facilitating improved reporting and transparency over time; and
d. Avoid duplication of work and minimize the burden on Parties and the secretariat, including by leveraging capabilities available through the CARP in preparing for and carrying out reviews.

As in any other report to the UNFCCC, Parties can improve the reporting across different submissions based on the recommendations received and enhancement of national capacities, including access to more complete and specific information. In this sense, the review process should be seen as an opportunity to interact with experts from other countries to identify further areas of improvement and sharing of experiences.

7.2. Scope

Decision 6/CMA.4, annex II, para. 2

The Article 6 TER consists of:

a. A **review of the consistency of the information**, including on each cooperative approach, submitted by the participating Party in its **initial report** with the requirements of decision 2/CMA.3, annex, paragraph 18 (explained in section 4);
b. A **review of the consistency of the information** for each further cooperative approach submitted by the participating Party in an **updated initial report** with the requirements of decision 2/CMA.3, annex, paragraph 18(g)–(i);
c. A **review of the consistency of the information** in relation to its participation in cooperative approaches submitted by the participating Party in its regular information as an annex to the BTR (including tables for submitting annual information automatically generated and pre-filled on the CARP using information previously submitted in the AEF) with the requirements of decision 2/CMA.3, annex, paragraphs 21–23 (explained in section 6); and

d. A **consideration of the results of the consistency check** performed by the secretariat on the information submitted by the participating Party for recording in the Article 6 database with respect to the requirements set out in decision 2/CMA.3, annex, chapter IV (Reporting), including across participating Parties for each cooperative approach in which the Party under review participates[10].

Decision 6/CMA.4, annex II, para. 3

Information submitted by a participating Party is considered to be consistent with CMA guidelines when all of the requirements in table below are met.

Requirement	Consistent with the guidelines
The information is complete, transparent, and consistent with the annex to decision 2/CMA.3 and any future relevant decisions of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement	
The information is consistent across the different reporting requirements, namely the initial report, updated initial report, and annual information and regular information annexes to the biennial transparency report, as well as the structured summary, to the extent possible	
The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible	

Decision - 4/CMA.6, paras. 33

Any omission of information, mismatches in information, or contradictory or conflicting information found in relation to the consistency checks performed by the secretariat should give rise to an **inconsistency**.

Decision - 4/CMA.6, paras. 34 and 35

If no inconsistencies were identified during the Article 6 TER, the relevant information will be marked as **"No inconsistencies identified"**. If inconsistencies were identified during the Article 6 TER, the relevant information will be marked as **"Inconsistencies identified"**.

Decision - 4/CMA.6, para. 36

As part of the Article 6 TER, a Party may, while making reasonable efforts to provide the information requested by the Article 6 TERT, provide a revised initial report prior to the end of the Article 6 TER week.

Decision 6/CMA.4, annex II, para. 5

The Article 6 TER shall specify **recommended actions** to be taken by the participating Party, including recommendations on:

a. How to improve consistency with the requirements; and
b. How to address identified inconsistencies in quantified information that is reported under "Annual information" and "Regular information" and/or identified by the secretariat as part of the consistency check.

Decision 6/CMA.4, annex II, para. 6

When making recommendations, the Article 6 TERT shall also consider any recommendations on inconsistency and areas for improvement identified in previous Article 6 TER reports for the participating Party, if any, and **reiterate those recommendations in cases of non-responsiveness** of the participating Party in its latest submission.

Decision - 4/CMA.6, paras. 43 and 44

Parties shall respond to recommendations in the Article 6 TER report by addressing any inconsistencies and reporting back on how they have been addressed, taking into account the time frames established for the review process. Inconsistencies identified by the Article 6 TERT can be corrected and the recommendations

[10] As referred to in Decision 4/CMA.6, para. 31, to enhance transparency and facilitate the Article 6 TERT in completing the Article 6 TER, the Article 6 database will generate consistency check synthesis reports, user-friendly summary tables and disaggregated tables with information on inconsistencies found that shall be publicly displayed on the CARP.

of the Article 6 TERT addressed in the Party's next updated initial report or submission of regular information, whichever is submitted earlier.

Decision 6/CMA.4, para. 13

Any cases of persistent inconsistencies and/or non-responsiveness by a participating Party (contained in the recommendations arising from the Article 6 TER, including responses, if any, to such recommendations provided by the participating Party concerned) will be included by the secretariat in the annual compilation and synthesis of the results of the Article 6 TER and published on the CARP in a disaggregated manner in respect of each participating Party.

Decision 20/CMA.1, annex, para. 22(b)

The Paris Agreement Implementation and Compliance Committee (PAICC) may initiate, with the consent of the Party concerned, consideration of cases of **significant and persistent inconsistencies**.

Decision 6/CMA.4, annex II, paras. 7 and 8

The Article 6 TERT **may identify capacity-building needs and areas for improvement** in consultation with the participating Party, shall pay particular attention to the respective national capabilities and circumstances of participating developing country Parties and recognize the special circumstances of the LDCs and SIDS.

Decision 6/CMA.4, annex II, para. 9

The Article 6 TER shall be implemented in a **facilitative, non-intrusive, non-punitive manner that is respectful of national sovereignty, and avoid placing undue burden on participating Partie**s.

The Article 6 TERT shall not:

Decision 6/CMA.4, annex II, para. 10

Element	Role of the Article 6 technical expert review teams
Make political judgments	⛔
Review the adequacy or appropriateness of a Party's nationally determined contribution	⛔
Review the adequacy or appropriateness of:	
A cooperative approach in which a Party is participating and associated descriptions	⛔
The activities under the cooperative approach	⛔
The authorization of a cooperative approach or internationally transferred mitigation outcomes from a cooperative approach towards use(s) Nevertheless, the Article 6 TERT shall review the content of the authorization against the elements required to be included in the authorization document.	⛔

Decision -- 4/CMA.6, para. 38

Examples of conclusions and/or recommendations that the Article 6 TERT **cannot present** as part of the Article 6 TER:

- The NDC of the participating Party is not ambitious enough (or could be considered appropriate), taking into consideration the Party's historical GHG emissions;
- The time scope and coverage, including sectors, categories, activities, sources and sinks, pools and gases in the NDC, are not adequate since they do not cover the entire GHG emissions of the Party;

- The cooperative approach proposed by the participating Party is not appropriate and/or representative of its NDC.

7.3. How to treat cases of significant and persistent inconsistencies

Decision -4/CMA.6, para. 41

The Article 6 TERT shall determine whether an identified inconsistency is **significant and/or persistent** and, if so, highlight it as such in its report on the review. It encourages the lead reviewer(s) of the team, through the secretariat, to liaise with the Paris Agreement Implementation and Compliance Committee with respect to significant and persistent inconsistencies.

Decision -4/CMA.6, para. 38

Significant and persistent inconsistencies identified in the Article 6 TER report shall be publicly displayed on the CARP as such, and the duration of, and any non-responsiveness in relation to, significant and persistent inconsistencies, including whether they are single-Party or cross-Party inconsistencies, shall also be publicly displayed.

Decision --4/CMA.6, paras. 42

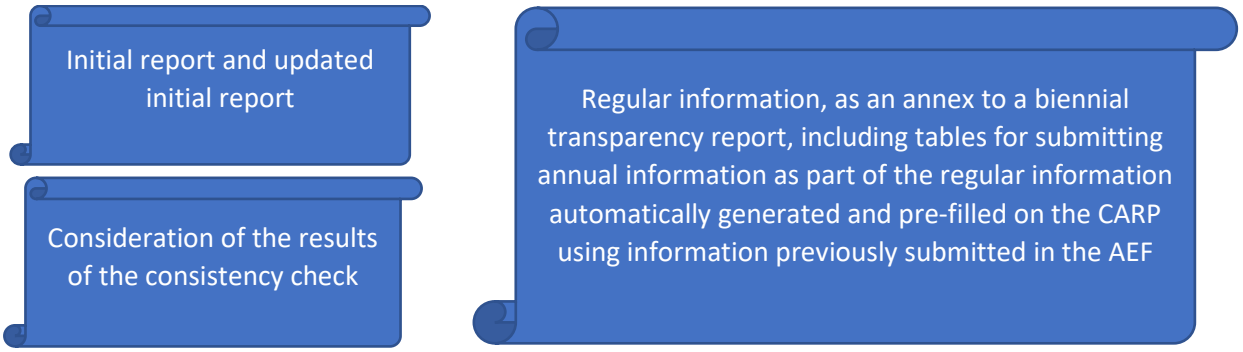
In cases where a **significant or persistent inconsistency has an impact on the adjusted emissions balance**, each participating Party shall address this inconsistency to ensure double-counting is avoided. In addition:

a) The inconsistency shall be highlighted in the first section of the relevant Article 6 TER report for consideration by the review team, of the Article 13 technical expert review, as per decision 18/CMA.1;
b) The CMA will be explicitly notified of the inconsistency in the annual report of the secretariat;[11] and
c) The secretariat shall give notice of the inconsistencies to the Parties participating in the cooperative approach and make the notice publicly available.

7.4. Information to be reviewed

Decision 6/CMA.4, annex II, para. 11

The following information shall undergo an Article 6 TER:



To the extent possible, information submitted by all participating Parties on a cooperative approach shall be reviewed as part of the same review. However, since participating Parties may submit their initial report and BTR at different points in time, it may not be possible for all participating Parties to be included in the same round of reviews.

[11] Referred to in decision 2/CMA.3, paragraph 13.

7.5. Timing and sequencing of the Article 6 technical expert review

Decision 6/CMA.4, annex II, para. 12

The initial and updated initial reports are subject to a review by the Article 6 TERT during the period after the calendar period in which they were submitted. The calendar periods can span either three or six months. Furthermore, initial and updated initial reports may be submitted with the regular information (annex 4 to the Parties' BTR) and can be reviewed together in a single Article 6 TER.

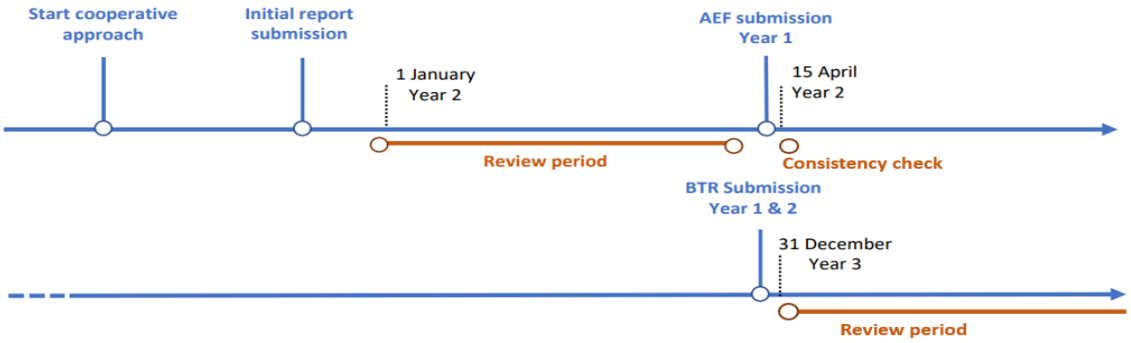


Figure 16 – Possible Article 6 technical expert review timeline
Source: UNFCCC secretariat.

7.6. Article 6 technical expert review format

Decision 6/CMA.4, annex II, paras. 13–20

The following formats can be applied for the Article 6 TER.

Format	Definition	Applicability
Centralized review	When members of an Article 6 technical expert review team (Article 6 TERT) conduct the review remotely from their respective countries.	(a) For the regular information annex to the first biennial transparency report (BTR) (i.e. first BTR that contains such information) or to the BTR that contains information on a Party's achievement of its nationally determined contribution; (b) Whenever Parties participating in the same cooperative approach(es) are reviewed simultaneously.
Desk review	When members of an Article 6 TERT conduct the review from a single, centralized location. Remote participation is possible for technical experts who need it in the light of their circumstances.	All cases other than those specified above.

LCDs and SIDS may choose to participate in the same centralized review as a group, to the extent possible.

7.7. Procedures

Decision 6/CMA.4, annex II, para. 21

The following diagrams summarize the main actions to be taken for centralized and desk reviews by the secretariat, the Article 6 TERT and the Party/Parties under review. The secretariat shall make every effort to schedule a simultaneous centralized review for Parties participating in the same cooperative approach(es).

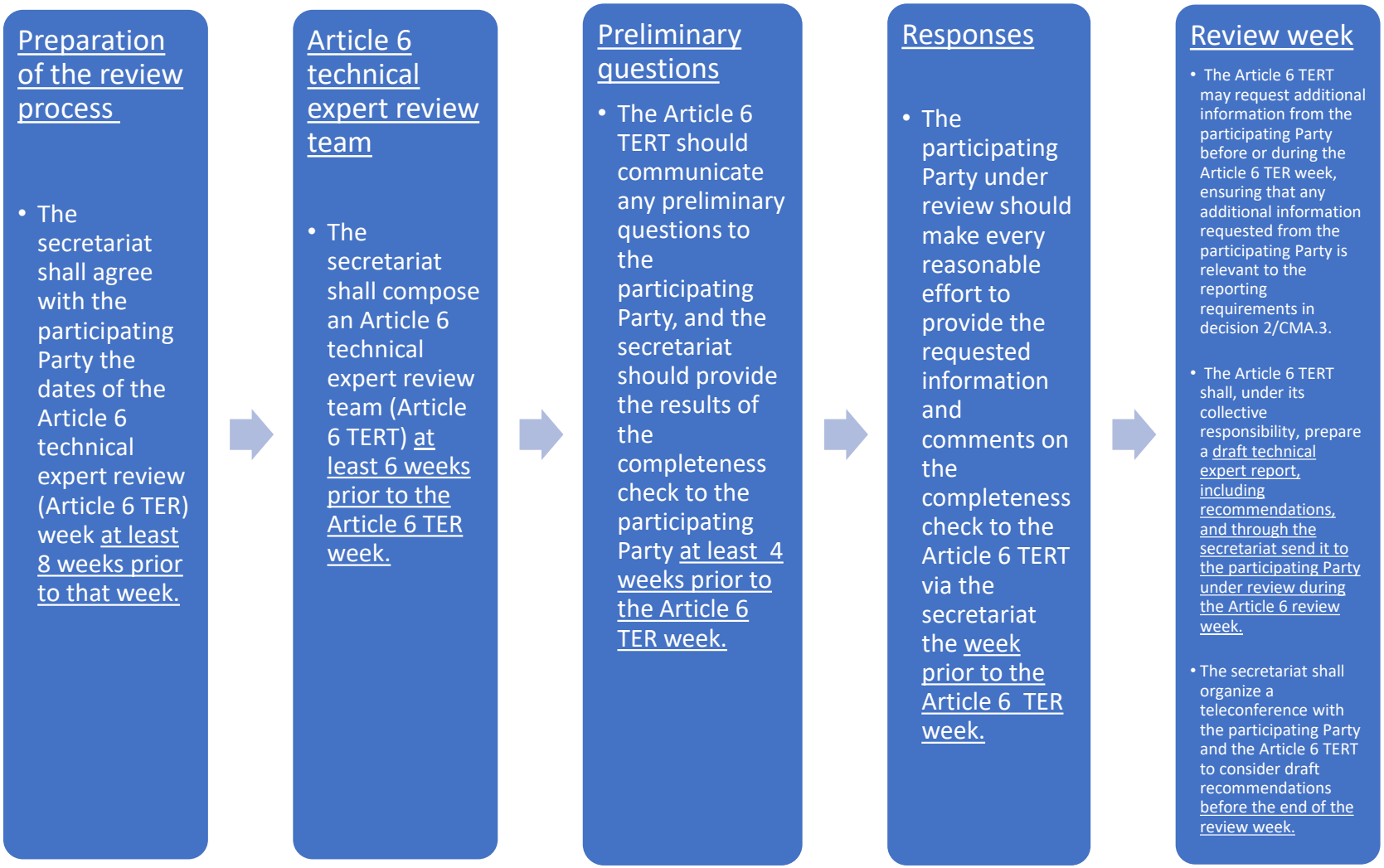


Figure 17 - Procedures for the Article 6 technical expert review

Source: UNFCCC secretariat.

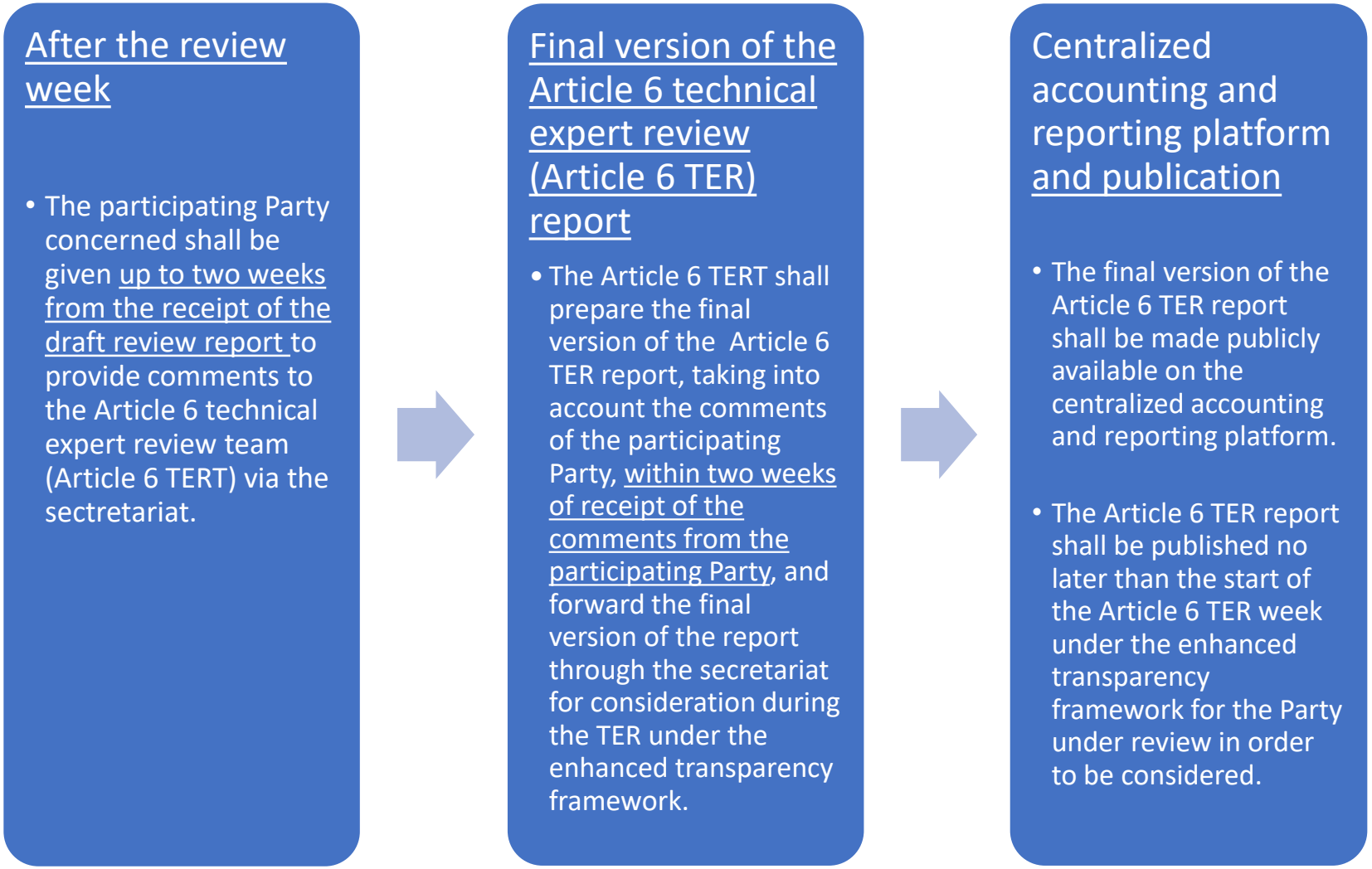


Figure 14 - Procedures for the Article 6 technical expert review (continued)

Source: UNFCCC secretariat.

7.8. Confidentiality and "code of practice"

Decision 2/CMA.3, annex, para. 24

A participating Party may designate information reported as per chapter IV (Reporting) of the annex to decision 2/CMA.3 as **confidential**.

A participating Party may also designate information provided to the Article 6 TERT during the review as **confidential**. In all cases, the participating Party should provide the basis for protecting the confidentiality of the relevant information, and the Article 6 TERT and the secretariat shall not make the information publicly available on the CARP, or in any other manner. The obligation of the members of Article 6 TERT to maintain confidentiality continues after the completion of the Article 6 TER.

Decision 6/CMA.4, para. 6

When confidential information is to be reviewed, the Article 6 TERT shall report in the Article 6 TER report the inconsistencies found in the confidential information, if applicable, ensuring that any review process for confidential information and any reporting arising from the review process does not directly or indirectly compromise the confidentiality of the information.

Decision 6/CMA.4, annex II, paras. 22 – 23

The code of practice for handling of information designated by participating Parties as confidential during review-related activities under Article 6, paragraph 2 of the Paris Agreement (hereinafter referred to as the **Article 6 Code of Practice**) developed by the secretariat is available on the CARP.

Noting the linkages between the Article 6 TER and the technical expert review under Article 13 of the Paris Agreement, the document entitled "Information Sensitivity, Classification, and Handling: Procedures for Handling Confidential Information Submitted in Biennial Transparency Reports under Article 13 of the Paris Agreement" (**Article 13 Code of Practice**),[12] together with the relevant United Nations Secretariat Bulletins and Administrative Guidelines, form the foundation for the approaches outlined in Article 6 Code of Practice. The Article 13 Code of Practice and the Article 6 Code of Practice are complementary, ensuring a cohesive approach to handling confidential information and reinforcing each other's procedures.

The purpose of the Article 6 Code of Practice is to protect confidential data and information provided by Parties, safeguard against potential, actual, and perceived conflicts of interest, and ensure that the Article 6 TER process functions with impartiality, objectivity, equity, and transparency.

A **conflict of interest** occurs when the personal interests of a member of an Article 6 TERT or a consultant interfere with their contribution to the Article 6 TER process by act or omission. Such conflicts of interest may arise if an expert or a consultant is engaged in activities directly related to, or supporting, the preparation, review or submissions of the information required to be reported by a participating Party as per chapter IV (Reporting) of the annex to decision 2/CMA.3 and subsequent relevant guidance.

Some highlights from the procedures for handling information designated as confidential, as defined in the Article 6 Code of Practice include:

1. Confidentiality is designated by the participating Parties, not UNFCCC staff, consultants, or members of Article 6 TERTs.
2. Technical experts and consultants are required to sign confidentiality agreements before participating in Article 6 TERs indicating that there is no real or perceived conflict of interest with respect to Party/Parties assigned to them.

[12] Available at: https://unfccc.int/documents/638346.

3. The secretariat shall ensure that any expert or consultant who acknowledges a potential conflict of interest relating to the review of information is excluded from participating in, or otherwise supporting, the review of the Party/Parties concerned.
4. Access to confidential information will be provided only to (i) those staff and consultants working for the secretariat on an Article 6 TER and who are listed in the Article 6 TER Confidential Assets Register; or (ii) members of Article 6 TERTs recognized as having a relevant role in the Article 6 TER process and who have the "need to know" status regarding the confidential material, to carry out their tasks in the Article 6 TER process.
5. Information designated as "Confidential" shall not be distributed or disclosed to non-authorized individuals and/or organizations and shall not be distributed beyond the secretariat's control.
6. Confidential information shall not be included in Article 6 TER reports.

7.9. Roles in the Article 6 technical expert review

The following tables summarize the roles of Parties, the Article 6 TERT and the UNFCCC secretariat.

Decision 6/CMA.4, annex II, paras. 24–34

Party
Cooperate with the Article 6 technical expert review team (Article 6 TERT) and the secretariat and make every reasonable effort to respond to all questions and provide additional clarifying information and comments within the specified time frame, including through the resubmission of a revised initial report prior to the end of the review week.
Make every reasonable effort to resolve any inconsistencies in its reporting in accordance with the findings of the consistency checks and recommendations specified by the Article 6 TERTs in the period before the next submission of information.

Article 6 technical expert review team
Adhere to guidelines established by decisions 2/CMA.3 and 6/CMA.4 and any future relevant decisions of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement.
Participate in their individual expert capacity.

Secretariat
Organize Article 6 technical expert reviews (Article 6 TER), including the provision of a schedule that coordinates with the schedule of the enhanced transparency framework technical expert review, logistical and administrative arrangements for the review, and review tools and materials.
Ensure that the Article 6 technical expert review team (Article 6 TERT) members have access to information in the centralized accounting and reporting platform (CARP) and the Article 6 database relevant to the participating Party under review, including in relation to other participating Parties in the cooperative approach(es) of the participating Party under review.
Conduct a completeness check of the information for consideration by the Article 6 TERT.
Together with the Article 6 lead reviewers, facilitate communication between the Party under review and the Article 6 TERT.
Under the guidance of the Article 6 lead reviewers, compile and edit the final Article 6 TER reports.
Facilitate annual meetings of the Article 6 lead reviewers, where possible, in conjunction with the annual meeting of lead reviewers under Article 13 (enhanced transparency framework).
Develop and implement the training programme for technical experts participating in the Article 6 TERs.
Notify other Parties participating in the same cooperative approach(es) as the Party under review when the Article 6 TER report is published.

7.10. Article 6 technical expert review team and institutional arrangements

Decision 6/CMA.4, annex II, paras. 35–37

Technical experts shall be **nominated to the UNFCCC roster of experts** by Parties to the Paris Agreement and, as appropriate, by intergovernmental organizations. All **technical experts shall complete the training programme for the Article 6 technical experts** prior to serving on an Article 6 TERT.

Each report submission that triggers an Article 6 TER will be assigned to a single Article 6 TERT with members selected from the UNFCCC roster of experts.

Decision 6/CMA.4, annex II, paras. 38–45

Experts shall have **recognized competence in the area of Article 6 TERs**. The secretariat shall compose an Article 6 TERT in such a way that the collective skills and competencies of the Article 6 TERTs correspond to the information to be reviewed.

A single Article 6 TERT should include **at least two experts**, and at least one team member should be fluent in a language of the participating Party under review, if possible.

An Article 6 TERT **shall also include two co-lead reviewers**, one from a developed country Party and the other from a developing country Party, who have not been nominated to the UNFCCC roster of experts by the participating Party under review. In selecting lead reviewers, the secretariat should consider their relevant experience, noting that experience in conducting Article 6 TERs will be developed as the review process evolves.

The secretariat shall select the members of the Article 6 TERT with a view to achieving a **balance between experts from developed and developing country Parties**. The secretariat shall ensure **geographical and gender balance** among the technical experts, to the extent possible.

When selecting members of the Article 6 TERT for **centralized reviews of submissions from the LDCs and SIDS**, the secretariat shall strive to include technical experts from the LDCs and SIDS, while at the same time ensuring that those experts do not participate in reviews for the Party that nominated them to the UNFCCC roster of experts.

The same Article 6 TERT shall not perform two successive reviews of a participating Party's submission.

Experts from developing country Parties participating in the Article 6 TERT are eligible for funding according to the existing procedures for participation in UNFCCC activities.

7.11. Article 6 lead reviewers

Decision 6/CMA.4, annex II, paras. 46–50

Article 6 lead reviewers shall **oversee the work of the Article 6 TERT** in accordance with the review guidelines and shall ensure that the Article 6 TERs in which they participate are conducted in accordance with these guidelines. Article 6 lead reviewers shall ensure the quality and objectivity of the Article 6 TER, the continuity and consistency of reviews for all participating Parties, and the timeliness of the reviews.

Article 6 lead reviewers shall communicate necessary information to the Article 6 TERT, monitor the progress of the Article 6 TER, coordinate the submission of queries of the Article 6 TERT to the participating Party under review, coordinate the inclusion of the responses of the Party in the Article 6 TER report, reiterate issues raised in previous Article 6 TER reports, and provide technical advice to the members of the Article 6 TERT.

Decision 20/CMA.1, annex, para. 22(b)

At the request of the Paris Agreement Implementation and Compliance Committee, Article 6 lead reviewers should liaise with the Paris Agreement Implementation and Compliance Committee in **cases of significant and persistent inconsistencies**.

Article 6 lead reviewers **meet annually at the Article 6 lead reviewers' meeting** to discuss how to improve the quality, efficiency and consistency of Article 6 TERs and to develop conclusions on the basis of these discussions as an input to Article 6 TER practice.

7.12. Article 6 technical expert review report

Decision 6/CMA.4, annex II, paras. 51–53

The Article 6 TER report shall contain the results of the Article 6 TER using an agreed outline (see annex IV) and shall be made publicly available on the UNFCCC website via the CARP.

The status of each Article 6 TER shall be made publicly available and be marked by the secretariat in the CARP for each relevant cooperative approach and/or each relevant ITMO, as follows:

Decision -4/CMA.6, para. 37

a) **"Review pending"**, when the report has not yet been published;
b) **"Review finalized and no inconsistencies identified"**, when the report has been published and no inconsistencies have been identified;
c) **"Review finalized and inconsistencies identified"**, when the report has been published and at least one inconsistency has been identified, but none of the identified inconsistencies are significant or persistent;
d) **"Review finalized and significant inconsistencies identified"**, when the report has been published and at least one significant inconsistency has been identified, but none of the significant inconsistencies are also identified as persistent;
e) **"Review finalized and persistent inconsistencies identified"**, when the report has been published and at least one persistent inconsistency has been identified, but none of the persistent inconsistencies are also identified as significant;
f) **"Review finalized and significant inconsistencies and persistent inconsistencies identified"**, when the report has been published and at least one persistent inconsistency and at least one significant inconsistency have been identified, but the persistent inconsistencies pertain to different matters than the significant inconsistencies; and
g) **"Review finalized and consistencies identified that are both significant and persistent"**, when the report has been published and at least one inconsistency has been identified as both persistent and significant.

8. Annex I. Frequently asked questions

To be further elaborated in 2025 based on feedback to be collected during interactions with users

9. Annex II: References

The United Nations Framework Convention on Climate Change. 1992. Available at http://unfccc.int/essential_background/convention/background/items/2853.php.

The Kyoto Protocol to the United Nations Framework Convention on Climate Change. 1997. Available at https://unfccc.int/resource/docs/convkp/kpeng.pdf.

The Paris Agreement. 2015. Available at https://unfccc.int/process-and-meetings/the-paris-agreement/the-paris-agreement.

Decisions of the Conference of the Parties

Adoption of the Paris Agreement. Decision 1/CP.21. Available at https://unfccc.int/resource/docs/2015/cop21/eng/10a01.pdf#page=2.

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

Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement. Decision 18/CMA.1. Available at https://unfccc.int/documents/193408.

Matters relating to Article 14 of the Paris Agreement and paragraphs 99–101 of decision 1/CP.21. Decision 19/CMA.1. Available at https://unfccc.int/documents/193408.

Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement. Decision 2/CMA.3. Available at https://unfccc.int/sites/default/files/resource/cma2021_10_add1_adv.pdf#page=11.

Rules, modalities and procedures for the mechanism established by Article 6, paragraph 4, of the Paris Agreement. Decision 3/CMA.3. Available at https://unfccc.int/sites/default/files/resource/cma2021_10_add1_adv.pdf#page=25.

Work programme under the framework for non-market approaches referred to in Article 6, paragraph 8, of the Paris Agreement. Decision 4/CMA.3. Available at https://unfccc.int/sites/default/files/resource/cma2021_10_add1_adv.pdf#page=41.

Guidance for operationalizing the modalities, procedures and guidelines for the enhanced transparency framework referred to in Article 13 of the Paris Agreement. Decision 5/CMA.3. Available at https://unfccc.int/sites/default/files/resource/CMA2021_L10a2E.pdf.

Matters relating to cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement. Decision 6/CMA.4. Available at https://unfccc.int/documents/626570.

Other references

2006 IPCC Guidelines for National Greenhouse Gas Inventories. Available at https://www.ipcc-nggip.iges.or.jp/public/2006gl/index.html.

2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories. Available at https://www.ipcc-nggip.iges.or.jp/public/2019rf/index.html.

10. Annex III: Initial report outline template

OUTLINE FOR THE INITIAL REPORT AND UPDATED INITIAL REPORT REFERRED TO IN DECISION 2/CMA.3, ANNEX, CHAPTER IV.A (INITIAL REPORT)[1] [2] [3]
(Version 02.0)

[English only]

Party	Party name
NDC period	yyyy - yyyy
Report number for the NDC period[a]	1
Report type: Initial report Updated initial report	☐ ☐
Updated initial report number	1
Version[b]	1.0
Date	dd/mm/yyyy
Name(s) of cooperative approach(es) included in this report *(Include a line for each additional cooperative approach)*	Cooperative approach 1 Cooperative approach 2

[a] Ascribe sequential number for updated initial reports. The number '1' is reserved for the initial report.

[b] Ascribe version number as follows: decimal increase for minor revisions (typos, corrections) and digit increase for content changes.

Note: For updated initial report fill in only section IV. Information on each cooperative approach (para. 18(g–i), para. 19 of the annex to decision 2/CMA.3).

[1] This template has been developed based on the outline adopted by decision 6/CMA.4. Para 36 of decision 6/CMA.4 further encourages participating Parties to prepare their initial report, updated initial report and annex 4 to the biennial transparency report (Regular information) in accordance with the outlines contained in annexes V and VI respectively, as referred to in decision 2/CMA.3, annex, chapter IV.A (Initial report) and IV.C (Regular information); Supplementary elements of information have been added as per decision 4/CMA.6, annex 1.

[2] The list of the acronyms and abbreviations used in this template are available in decision 6/CMA.4: https://unfccc.int/documents/624474.

[3] References to chapters and paragraphs in the outline are to chapters and paragraphs in the annex to decision 2/CMA.3, unless stated otherwise. "Article" refers to an Article of the Paris Agreement.

I. PARTICIPATION RESPONSIBILITIES (PARA. 18(A))
A: ELEMENTS RELATED TO THE AUTHORIZATION PROCESS
B. INFORMATION ON HOW THE PARTY ENSURES THAT IT HAS PREPARED, COMMUNICATED AND IS MAINTAINING AN NDC IN ACCORDANCE WITH ARTICLE 4, PARAGRAPH 2 (PARA. 18(A), PARA. 4(B), TO BE UPDATED BY PARA. 21(A))
C. INFORMATION ON HOW THE PARTY ENSURES IT HAS ARRANGEMENTS IN PLACE FOR AUTHORIZING THE USE OF ITMOS TOWARDS ACHIEVEMENT OF NDCS PURSUANT TO ARTICLE 6, PARAGRAPH 3 (PARA. 18(A), PARA. 4(C), TO BE UPDATED BY PARA. 21(A))
D. INFORMATION ON HOW THE PARTY ENSURES IT HAS ARRANGEMENTS IN PLACE THAT ARE CONSISTENT WITH THE ARTICLE 6, PARAGRAPH 2, GUIDANCE AND RELEVANT DECISIONS OF THE CMA FOR TRACKING ITMOS (PARA. 18(A), PARA. 4(D), TO BE UPDATED BY PARA. 21(A))
E. INFORMATION ON WHETHER THE MOST RECENT NATIONAL INVENTORY REPORT REQUIRED IN ACCORDANCE WITH DECISION 18/CMA.1 HAS BEEN PROVIDED (PARA. 18(A), PARA. 4(E), TO BE UPDATED BY PARA. 21(A))
F. INFORMATION ON HOW THE PARTY ENSURES PARTICIPATION CONTRIBUTES TO THE IMPLEMENTATION OF ITS NDC AND LONG-TERM LOW-EMISSION DEVELOPMENT STRATEGY, IF IT HAS SUBMITTED ONE, AND THE LONG-TERM GOALS OF THE PARIS AGREEMENT (PARA. 18(A), PARA. 4(F), TO BE UPDATED BY PARA. 21(A))
II. DESCRIPTION OF THE PARTY'S NDC, AS REFERRED TO IN DECISION 18/CMA.1, ANNEX, PARAGRAPH 64, WHERE A PARTICIPATING PARTY HAS NOT YET SUBMITTED A BIENNIAL TRANSPARENCY REPORT (PARA. 18(B), TO BE UPDATED BY PARA. 21(B))
A. TARGET(S) AND DESCRIPTION, INCLUDING TARGET TYPE(S) (DECISION 18/CMA.1, ANNEX, PARA. 64(A))
B. TARGET YEAR(S) OR PERIOD(S), AND WHETHER THEY ARE SINGLE-YEAR OR MULTI-YEAR TARGET(S) (DECISION 18/CMA.1, ANNEX, PARA. 64(B))

C. Reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s) (decision 18/CMA.1, annex, para. 64(c))	
D. Time frame(s) and/or periods for implementation (decision 18/CMA.1, annex, para. 64(d))	
E. Scope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases (decision 18/CMA.1, annex, para. 64(e))	
F. Intention to use cooperative approaches that involve the use of internationally transferred mitigation outcomes under Article 6 towards NDCs under Article 4 of the Paris Agreement (decision 18/CMA.1, annex, para. 64(f))	
G. Any updates or clarifications of previously reported information (e.g. recalculation of previously reported inventory data, or greater detail on methodologies or use of cooperative approaches) (decision 18/CMA.1, annex, para. 64(g))	
III. Information on ITMO metrics, method for applying corresponding adjustments and method for quantification of the NDC (para. 18(c–f))	
A. ITMO metrics (para. 18(c))	
B. Method for applying corresponding adjustments as per chapter III.B (Application of corresponding adjustments) (para. 18(c))	
1. Description of the method for applying corresponding adjustment for multi- or single year NDCs that will be applied consistently throughout the period of NDC implementation, if applicable (para. 18(c))	
2. Description of the method for applying corresponding adjustments where the method is a multi-year emissions trajectory, trajectories or budget, if applicable (para. 18(c))	

3. Description of how the method for applying corresponding adjustments aligns with decision 2/CMA.3, annex, paragraph 7 (para. 18(c) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant[4]	
4. Description of the methods used for establishing the indicative trajectory, trajectories or budget and the resulting trajectory, trajectories or budget and their relationship to the indicators referred to in decision 18/CMA.1, annex, paragraph 65, to which corresponding adjustments will be applied (para. 18(c) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant[5]	
C. Quantification of the Party's mitigation information in its NDC in t CO2 eq, including the sectors, sources, GHGs and time periods covered by the NDC, the reference level of emissions and removals for the relevant year or period, and the target level for its NDC or, where this is not possible, the methodology for the quantification of the NDC in t CO2 eq (para. 18(d)).	
>>	
D. Quantification of the Party's NDC, or the portion in the relevant non-GHG indicator, in a non-GHG metric determined by each participating Party, if applicable (para. 18(e))	
>>	
E. For a first or first updated NDC consisting of policies and measures that is not quantified, information on quantification of the Party's emission level resulting from the policies and measures that are relevant to the implementation of the cooperative approach and its mitigation activities for the categories of anthropogenic emissions by sources and removals by sinks, as identified by the first transferring Party pursuant to paragraph 10, and the time periods covered by the NDC (para. 18(f))	
>>	

[4] Decision 4/CMA.6 para. 18 requests each participating Party to incorporate the elements contained in annex I when providing information in its initial report and any updated initial reports, as referred to in decision 2/CMA.3, annex, paragraphs 18–19, as relevant. These elements are supplementary elements of information. These elements are referred to across the template as supplementary elements and are written in italic to differentiate them from the initial elements of the outline of the initial and updated initial reports.

[5] Ibid.

IV. INFORMATION ON EACH COOPERATIVE APPROACH (PARA. 18(G–I), PARA. 19) *Note: For the initial report and the updated initial report, chapters A–H below should be repeated for each cooperative approach. For each further cooperative approach, each participating Party shall submit the information referred to in para. 18(g–i) of the annex to decision 2/CMA.3 in an updated initial report (decision 2/CMA.3, annex, para. 19)*
A. COPY OF THE AUTHORIZATION BY THE PARTICIPATING PARTY (PARA. 18(G))
B. DESCRIPTION OF THE COOPERATIVE APPROACH (PARA. 18(G))
C. DURATION OF THE COOPERATIVE APPROACH (PARA. 18(G))
D. EXPECTED MITIGATION FOR EACH YEAR OF THE DURATION OF THE COOPERATIVE APPROACH (PARA. 18(G))
E. PARTICIPATING PARTIES INVOLVED IN THE COOPERATIVE APPROACH (PARA. 18(G))
F. AUTHORIZED ENTITIES (PARA. 18(G))
G. DESCRIPTION OF ANY ARRANGEMENTS FOR AUTHORIZING USING PARTICIPATING PARTIES AND AUTHORIZED ENTITIES, IF APPLICABLE (PARA. 18(G) SUPPLEMENTED BY DECISION 4/CMA.6, ANNEX 1) ***- SUPPLEMENTARY ELEMENT OF INFORMATION TO BE PROVIDED BY PARTIES AS RELEVANT[6]***
H. TYPE OF COOPERATIVE APPROACH, IF APPLICABLE (PARA. 18(G) SUPPLEMENTED BY DECISION 4/CMA.6, ANNEX 1) ***- SUPPLEMENTARY ELEMENT OF INFORMATION TO BE PROVIDED BY PARTIES AS RELEVANT[7]***

[6] Ibid.

[7] Ibid.

I. DESCRIPTION OF HOW THE COOPERATIVE APPROACH ENSURES ENVIRONMENTAL INTEGRITY (PARA. 18(H), TO BE UPDATED BY PARA. 22(B))	
1. Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i), to be updated by para. 22(b)(i))	
2. Description of how the cooperative approach avoids locking in emission levels, technologies or practices that are inconsistent with achieving the long-term goals of the Paris Agreement (para. 18(h)(i) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant[8]	
3. Description of how the mitigation outcomes from the cooperative approach are shared between the participating Parties (para. 18(h)(i) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant	
4. Description of how it is ensured that decision-making processes in an underlying policy or regulatory framework, and relevant activities, are transparent and inclusive, and whether they include opportunities for public participation and scrutiny, including the standards and procedures for conducting stakeholder consultation, including with civil society organizations, Indigenous Peoples and local communities (para. 18(h)(i) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant	
5. Description of how participation in the cooperative approach and the combination of all cooperative approaches in which the Party participates contributes to the implementation of the Party's nationally determined contribution and long-term low-emission development strategy, if it has submitted one, and the long-term goals of the Paris Agreement (para. 18(h)(i) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant	
6. Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18 (h)(ii), to be updated by para. 22(b)(ii))	

[8] Ibid.

7. Description of how any baseline or reference levels have been established, including how the participating Party has taken into account its nationally determined contribution and long-term low-emission development strategy, if it has submitted one, as well as any relevant climate policies, laws, regulations or targets (para. 18(h)(ii) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant	
8. Description of how baseline and reference levels are established ensure they are conservative and below 'business as usual' emission projections, and information on what assumptions have been made (para. 18(h)(ii) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant	
9. Description of the methodological approaches used for quantifying the mitigation outcomes derived from the cooperative approach (para. 18(h)(ii) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant	
10. Description of how uncertainties in the quantification of emission reductions and removals are assessed and how such uncertainties are taken into account (para. 18(h)(ii) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant	
11. Description of how the risk of leakage is assessed, and prevented or minimized, and how any remaining leakage will be quantified and deducted in the quantification of mitigation outcomes (para. 18(h)(ii) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant	
12. Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 18(h)(iii), to be updated by para. 22(b)(iii))	
13. Description of how the risk of non-permanence is assessed under the cooperative approach and minimized across several nationally determined contribution periods, including the frequency and timing of risk assessments, the methodological approaches used for those assessments, the types of risk identified, the likelihood, scale and potential impacts of such risks, and the time-horizons considered (para. 18(h)(iii) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant	

14. Description of how reversals are monitored and quantified, and when they occur, how they are addressed in full, including which methodological approaches are used to address reversals, how the responsibility for addressing reversals is assigned, the duration and frequency of monitoring for reversals, and the measures envisaged in case of failures in monitoring (para. 18(h)(iii) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant	
J. ADDITIONAL DESCRIPTION OF THE COOPERATIVE APPROACH (PARA. 18(I))	
1. Description of how the cooperative approach minimizes and, where possible, avoids negative environmental, economic and social impacts (para. 18(i)(i), to be updated by para. 22(f))	
2. Description of how the cooperative approach reflects the eleventh preambular paragraph of the Paris Agreement, acknowledging that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of indigenous peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (para. 18(i)(ii), to be updated by para. 22(g))	
3. Description of how the cooperative approach is consistent with the sustainable development objectives of the Party, noting national prerogatives (para. 18(i)(iii), to be updated by para. 22(h))	
4. Description of how the cooperative approach applies any safeguards and limits set out in further guidance from the CMA pursuant to chapter III.D (para. 18(i)(iv), to be updated by para. 22(i))	
5. Description of how the cooperative approach contributes resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 18(i)(v), to be updated by para. 22(j))	
6. Description of how the cooperative approach delivers overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 18(i)(vi), to be updated by para. 22(k))	

11. Annex IV: Voluntary standardized template for the authorization of the use of the internationally transferred mitigation outcomes from a cooperative approach

VOLUNTARY STANDARDIZED TEMPLATE[9] [10] [11]
AUTHORIZATION OF USE OF THE INTERNATIONALLY TRANSFERRED MITIGATION OUTCOMES FROM A COOPERATIVE APPROACH
(Version 01.0)

PURPOSE

1. This document provides the information outlined in paragraph 5 of decision x/CMA.6 in relation to the authorization of the use of internationally transferred mitigation outcomes from a cooperative approach as referred to in decision 2/CMA.3, annex, paragraph 18. [12] [13]
2. This document is:

☐ The authorization referred to in decision 2/CMA.3, annex, paragraph 18; or

☐ An attachment to the authorization referred to in decision 2/CMA.3, annex, paragraph 18.

I. ELEMENTS OF THE AUTHORIZATION OF USE OF THE INTERNATIONALLY TRANSFERRED MITIGATION OUTCOME FROM A COOPERATIVE APPROACH

A: ELEMENTS RELATED TO THE AUTHORIZATION PROCESS

Party:	>> Name of Party as per common nomenclatures.
Authorization ID:	>> ID of the authorization as per the tracking system of the authority that provides the authorization.
Authorization date:[14]	Click or tap to enter a date.

[9] When filling in this template the values for specific information attributes shall be provided as per the list of common nomenclatures under Article 6, as applicable and available. The list of common nomenclatures under Article 6.2 of the Paris Agreement is available at https://unfccc.int/documents/641433.

[10] Guidance on the completion of the template provided in grey is to be overwritten or deleted, as appropriate.

[11] If the template is used to prepare a document attached to an authorization, information already included in the authorization should be referenced accordingly.

[12] The list of acronyms and abbreviations used is available in decision 6/CMA.4: https://unfccc.int/documents/624474.

[13] References to paragraphs are to paragraphs in the annex to decision -/CMA.6, unless stated otherwise. "Article" refers to an Article of the Paris Agreement.

[14] Date and time refer to UTC, universal coordinated time.

Version:	01.0	
Date of last change to the authorization, if applicable:	Click or tap to enter a date.	
Effective date of the change to the authorization:[15]	Click or tap to enter a date.	
Duration of the authorization:[16]	**Start date:** Click or tap to enter a date.	
	End date: Click or tap to enter a date.	
NDC period of the authorizing Party:	**Start date:** Click or tap to enter a date.	
	End date: Click or tap to enter a date.	
Components covered by the authorization:	☐ Authorization of the cooperative approach ☐ Authorization of ITMOs ☐ Authorization of entities Any combination of options is possible.	
Where changes to the authorization <u>may occur</u>, information on the applicable terms and conditions of the authorization that specify the circumstances for such changes and a description of the process for managing them in a way that avoids double counting:		
>>		
Where changes to the authorization <u>have occurred</u> consistent with the provided terms and conditions of the authorization<u>,</u> a description of the circumstances in which the changes occurred and how changes follow the process for managing them in a way that avoids double counting:		
>>		
Where changes to the authorization <u>have occurred</u>, a description of the specific changes in respect to the earlier version of the authorization:		
>>		
B. ELEMENTS RELATED TO THE AUTHORIZATION OF THE COOPERATIVE APPROACH		
Name of the cooperative approach included in this authorization:	>> Name of the cooperative approach identifier as per common nomenclatures, where available.	
Unique identifier for the cooperative approach, if available:[17]	>> Cooperative approach identifier as per common nomenclatures, where available.	
	>>	>>

[15] The effective date of the change to the authorization shall not be before the date of submission of the revised voluntary standardized template of authorization.

[16] The date and duration of the authorization, including the final date for mitigation outcomes to be issued or cancelled, in connection with the first transfer specified by the Party as per decision 2/CMA.3, annex, paragraph 2(b), as applicable.

[17] The cooperative approach identifier will be available if the initial report has been submitted.

<table>
<tr><td rowspan="4">The name(s) of other participating Party(ies) covered by the authorization, if known:
Other participating Party(ies) indicated are those authorized to acquire ITMOs under this authorization.</td><td>Party ISO as per common nomenclatures</td><td>Name of Party as per common nomenclatures.</td></tr>
<tr><td>>>
Party ISO as per common nomenclatures</td><td>>>
Name of Party as per common nomenclatures.</td></tr>
<tr><td colspan="2">(add rows as necessary)</td></tr>
<tr><td rowspan="2">Duration of the cooperative approach:</td><td colspan="2">Start date: Click or tap to enter a date.</td></tr>
<tr><td colspan="2">End date: Click or tap to enter a date.</td></tr>
<tr><td>Where authorizing for OIMP, the specification of the first transfer of the mitigation outcome by the participating Party in accordance with decision 2/CMA.3, annex, paragraph 2(b):</td><td colspan="2">☐ The authorization of the mitigation outcomes
☐ The issuance of the mitigation outcomes
☐ The use or cancellation of the mitigation outcomes
Only one option is possible. The selected option cannot change for the cooperative approach.</td></tr>
<tr><td>Metrics covered:</td><td colspan="2">☐ GHG (t CO_2 eq.)
☐ Non-GHG (consistent with the NDC metrics)[18]
Mutually exclusive options.</td></tr>
<tr><td colspan="3">Units of measurement (applicable to non-GHG metric) and units of conversion to CO2 eq:</td></tr>
<tr><td colspan="2">>>
Units of measurement</td><td>>>
Units of conversion</td></tr>
<tr><td colspan="2">>>
Units of measurement</td><td>>>
Units of conversion</td></tr>
<tr><td colspan="3">(add rows as necessary)</td></tr>
<tr><td>Sector(s):</td><td colspan="2">>>
Provide sector(s) as per common nomenclatures separating each sector with commas.</td></tr>
<tr><td>Mitigation types:</td><td colspan="2">☐ Emission reductions
☐ Removals
☐ Emission reductions and removals
Mutually exclusive options.</td></tr>
<tr><td>Activity types</td><td colspan="2">>>
Provide activity types as per the common nomenclatures separating each type with commas.</td></tr>
<tr><td colspan="3">Activity(ies), if applicable:</td></tr>
<tr><td>>>
Activity ID, if any</td><td colspan="2">>>
Name of the activity</td></tr>
</table>

[18] As per decision 2/CMA.3, annex, paragraph 1(c).

>> Activity ID, if any	>> Name of the activity
(add rows as necessary)	
The identification of or cross-reference to underlying regulations, frameworks, standards or procedures, including any specific methodologies underpinning the cooperative approach:	
>>	
C. ELEMENTS RELATED TO THE AUTHORIZATION OF ITMOS	
Scope of authorization of use of ITMOs:	☐ NDC ☐ IMP ☐ OP ☐ OIMP ☐ NDC and OIMP ☐ NDC and IMP ☐ NDC and OP Mutually exclusive options.
OIMP authorized, if applicable:	>> This field is applicable if the authorization includes OIMP and is to specify the purpose(s) by the appropriate title(s) or description(s), e.g. Carbon Offsetting and Reduction Scheme for International Aviation.
The quantity of ITMOs being authorized, if applicable:	>> Quantity.
Vintage(s):	>> Years during with mitigation occurred as covered by the authorization: YYYY YYYY YYYY Add rows as necessary.
The registry the participating Party has, or has access to, for the purpose of tracking and recording internationally transferred mitigation outcomes:	>> *Registry identifier as per common nomenclatures, where available.* >> *Registry name as per common nomenclature, where available.*
Relevant registry(ies) in any underlying regulations, frameworks, standards or procedures that contain mitigation outcomes and track the status of mitigation activities and outcomes and participation and transactions by entities, as applicable:	>> *Name of the relevant registry(ies) in an underlying regulation, framework, standard or procedure as per common nomenclatures.* >> *Name of the underlying regulation, framework, standard or procedure under which the relevant registry operates.* *(add rows as necessary)*

D. ELEMENTS RELATED TO THE AUTHORIZATION OF ENTITIES		
Entities covered by the authorization, if known;[19]	*Name:*	*Entity ID: as per common nomenclatures.*
	Name:	*Entity ID: as per common nomenclatures.*
	(add rows as necessary)	
II. FURTHER ELEMENTS FOR THE AUTHORIZATION		
>> *Additional information at the discretion of the authority providing the authorization. e.g., authorization terms and conditions, etc.*		
III. INFORMATION ON THE INSTITUTIONAL ARRANGEMENTS FOR AUTHORIZATION		
Name	>> Name of the authority that provides the authorization.	
Address	>> Address of the authority that provides the authorization.	
E-mail	>> E-mail of the authority that provides the authorization.	
Representative of the authority	>> Name of the person authorized to represent the authority that provides the authorization.	
Signature, stamp or equivalent means of authentication	As relevant.	

[19] Entities covered by the authorization are those authorized by the participating Party providing the authorization.

12. Annex V: Host Party authorization of the use of article 6.4 emission reductions form for Article 6.4 projects

HOST PARTY AUTHORIZATION OF THE USE OF ARTICLE 6.4 EMISSION REDUCTIONS FORM FOR ARTICLE 6.4 PROJECTS

(Version 01.0)

DETAILS OF THE AUTHORIZATION	
Authorization ID: [20]	>>
Version of the authorization:	>>
Date of last change to the authorization, if applicable:	Click or tap to enter a date.
Effective date of the change to the authorization, if applicable:[21]	Click or tap to enter a date.
SECTION A	
SECTION A.1. DETAILS OF THE PROJECT	
Project title:	>>
Project UNFCCC reference number:	>>
Mitigation type:	☐ Emission reductions ☐ Removals ☐ Combined emission reductions and removals
Applied methodology(ies) and their version(s):	>>
Sector(s) covered:[22]	>>
Sectoral scope(s)[23]**:**	>>

[20] ID of the authorization as per the tracking system of the host Party.

[21] The effective date of the change to the authorization status shall not be before the date of submission of the revised statement of authorization.

[22] When filling in this section the values for specific information attributes shall be provided as per the list of common nomenclatures under Article 6, paragraph 2 of the Paris Agreement, as applicable. The list is available at: https://unfccc.int/documents/641433.

[23] As per the Standard: Article 6.4 accreditation and respective applied methodology(ies).

Activity type(s)[24]:	>>
SECTION A.2. DETAILS OF THE HOST PARTY AND DESIGNATED NATIONAL AUTHORITY (DNA)	
Name of the host Party:	Choose a Party.
Name of the DNA:	>>
Address of the DNA:	>>
E-mail of the DNA:	>>
Telephone of the DNA:	>>
SECTION A.3. HOST PARTY STATEMENT OF AUTHORIZATION	

The host Party decides, based on the relevant project information and the implications of hosting the project on the implementation of its NDC that it:

☐ **Authorizes,** in full or in part, the A6.4ERs to be issued for the underlying activity for the use towards achievement of nationally determined contributions and/or for other international mitigation purposes pursuant to decision 2/CMA.3, annex, paragraph 1(d) and (f) (provide the details of the authorization in Sections B.1-8 below). If only part of A6.4ERs to be issued is authorized, the Party may optionally provide below additional information on the terms and conditions under which authorization will be provided for the part not authorized yet.

>>

☐ **Does not authorize** any A6.4ERs to be issued for the underlying activity for use towards achievement of nationally determined contributions and/or for other international mitigation purposes pursuant to decision 2/CMA.3, annex, paragraph 1(d) and (f) (provide information only in Section A)

☐ **Allows** mitigation contribution A6.4ERs to be issued for the underlying activity, while noting that it may authorize the A6.4ERs at a later stage subject to the relevant requirements of the "Procedure: Article 6.4 activity cycle procedure for projects" (provide the details of the authorization in Sections B.1-8 below at a later stage when deciding to authorize the issued mitigation contribution A6.4ERs). Host Party may optionally provide below additional information on the terms and conditions under which authorization will be provided:

>>

Date:	Enter a date.
Name of the DNA representative:	>>
Signature of the representative of the DNA:	>>

[24] As per the list of common nomenclatures under Article 6.2 of the Paris Agreement available at: https://unfccc.int/documents/641433.

SECTION B	
SECTION B.1. NAME OF THE OTHER PARTICIPATING PARTY(IES) IN THE PROJECT	
Name of the other participating Party(ies) in the project: (*Add rows as necessary*)	Choose a Party.
SECTION B.2. AUTHORIZED ACTIVITY PARTICIPANTS BY THE HOST PARTY	
Activity participant(s): *(Add rows as necessary)*	Name and details: >>
SECTION B.3. DURATION OF THE AUTHORIZATION	
Duration of the authorization:	From date: Click or tap to enter a date. Till date: Click or tap to enter a date.
SECTION B.4. QUANTITIES AND VINTAGES OF AUTHORIZED A6.4ERS	
Authorization of issued /to be issued A6.4ERs:	☐ Authorizes **all** issued or to be issued A6.4ERs ☐ Authorizes **a part**[25] of the A6.4ERs to be issued or issued (If this option is selected, please provide the quantity as per the below options selecting only one sub-option)
Option 1: Provide the numerical value of A6.4ERs authorized:	**Sub-option 1A:** Authorized A6.4ERs per year of the crediting period: >>
	Sub-option 1B: Authorized A6.4ERs per crediting period: >>
Option 2: Provide percentage of the issued or to be issued A6.4ERs:	**Sub-option 2A:** % Authorized A6.4ERs per year of the crediting period: >>
	Sub-option 2B: % Authorized A6.4ERs per crediting period: >>
Option 3: Vintages of the authorized A6.4ERs:	>>

[25] This may be subject to rounding as per further provisions applicable to the mechanism registry.

SECTION B.5. USES FOR WHICH THE A6.4ERS ARE AUTHORIZED		
The host Party decides to authorize the quantities of A6.4ERs specified above for: ☐**A** Use towards achievement of NDCs ☐**B** Use for other international mitigation purposes ☐**C** Use for international mitigation purposes ☐**D** Use for other purposes ☐**E** Use towards achievement of NDCs and use for other international mitigation purposes ☐**F** Use towards achievement of NDCs and use for international mitigation purposes ☐**G** Use towards achievement of NDCs and use for other purposes		
OIMP authorized, if applicable[26]:	>>	
SECTION B.6. HOST PARTY SPECIFICATION OF FIRST TRANSFER ***(THIS SECTION IS TO BE FILLED ONLY IF THE HOST PARTY AUTHORIZES A6.4ERS FOR USE FOR OTHER INTERNATIONAL MITIGATION PURPOSES)***		
The host Party has specified for cases where it authorizes the A6.4ERs for other international mitigation purposes as per paragraph 1(f) of decision 2/CMA.3 that pursuant to paragraph 2(b) of decision 2/CMA.3 the first transfer as: ☐ The authorization ☐ The issuance ☐ The use or cancellation of the A6.4ERs		
SECTION B.7. HOST PARTY INFORMATION ON REGISTRY		
The registry the host Party has, or has access to, for the purpose of tracking and recording ITMOs	>> *Registry identifier as per common nomenclatures, where available.*	>> *Registry name as per common nomenclatures, where available.*
SECTION B.8. HOST PARTY INFORMATION ON CHANGES OF AUTHORIZATION		
Where changes to the authorization may occur, information on the applicable terms and conditions of the authorization that specify the circumstances for such changes: >>		

[26] This field is only applicable if the authorization is for OIMP. This field specifies the other international mitigation purpose (OIMP), which may be an international mitigation purpose (IMP) or other purpose (OP). The specific purpose (e.g., use under the Carbon Offsetting and Reduction Scheme for International Aviation) is entered in this field.

Where changes to the authorization may occur, a description of the process for managing them in a way that avoids double counting: >> Where changes to the authorization have occurred consistent with the provided terms and conditions of the authorization, a description of the specific changes in respect to the earlier version of the authorization: >>
Additional information at the discretion of the authorizing host Party: >>

Date:	Enter a date.
Name of the DNA representative:	>>
Signature of the representative of the DNA:	>>

13. Annex VI: Host Party authorization of the use of Article 6.4 emission reductions form for Article 6.4 programme of activities

HOST PARTY AUTHORIZATION OF THE USE OF ARTICLE 6.4 EMISSION REDUCTIONS FORM FOR ARTICLE 6.4 PROGRAMME OF ACTIVITIES **(Version 01.0)**	
DETAILS OF THE AUTHORIZATION	
Authorization ID: [27]	>>
Version of the authorization:	>>
Date of last change to the authorization, if applicable:	Click or tap to enter a date.
Effective date of the change to the authorization, if applicable:[28]	Click or tap to enter a date.
SECTION A	
SECTION A.1. DETAILS OF THE POA	
PoA title:	>>
PoA UNFCCC reference number:	>>
CPs title[29]**:** **(add rows if necessary)**	>>
CPs UNFCCCC reference numbers: **(add rows if necessary)**	>>
Mitigation type:	☐ Emission reductions ☐ Removals ☐ Combined emission reductions and removals
Applied methodology(ies) and their version(s):	>>

[27] ID of the authorization as per the tracking system of the host Party.

[28] The effective date of the change to the authorization status shall not be before the date of submission of the revised statement of authorization.

[29] CPs to be implemented or already implemented in the host Party providing the authorization.

Sectors covered:[30]	>>
Sectoral scopes:[31]	>>
Activity type(s)[32]**:**	>>
SECTION A.2. DETAILS OF THE HOST PARTY AND DESIGNATED NATIONAL AUTHORITY (DNA)	
Name of the host Party:	Choose a Party.
Name of the DNA:	>>
Address of the DNA:	>>
E-mail of the DNA:	>>
Telephone of the DNA:	>>

SECTION A.3. HOST PARTY STATEMENT OF AUTHORIZATION

The host Party decides, based on the relevant PoA information and the implications of hosting the PoA on the implementation of its NDC that it:

☐ **Authorizes,** in full or in part, the A6.4ERs to be issued for the underlying activity for the use towards achievement of nationally determined contributions and/or for other international mitigation purposes pursuant to decision 2/CMA.3, annex, paragraph 1(d) and (f) (provide the details of the authorization in Sections B.1-8 below). If only part of A6.4ERs to be issued is authorized, the Party may optionally provide below additional information on the terms and conditions under which authorization will be provided for the part not authorized yet.

>>

☐ **Does not authorize** any A6.4ERs to be issued for the underlying activity for use towards achievement of nationally determined contributions and/or for other international mitigation purposes pursuant to decision 2/CMA.3, annex, paragraph 1(d) and (f) (provide information only in Section A)

☐ **Allows** mitigation contribution A6.4ERs to be issued for the underlying activity, while noting that it may authorize the A6.4ERs at a later stage subject to the relevant requirements of the "Procedure: Article 6.4 activity cycle procedure for projects" (provide the details of the authorization in Sections B.1-8 below at a later stage when deciding to authorize the issued mitigation contribution A6.4ERs). Host Party may optionally provide below additional information on the terms and conditions under which authorization will be provided:

>>

[30] When filling in this section the values for specific information attributes shall be provided as per the list of common nomenclatures under Article 6, paragraph 2 of the Paris Agreement, as applicable. The list is available at https://unfccc.int/documents/641433

[31] As per the Standard: Article 6.4 accreditation and respective applied methodology(ies).

[32] As per the list of common nomenclatures under Article 6.2 of the Paris Agreement available at https://unfccc.int/documents/641433

Date:	Enter a date.
Name of the DNA representative:	>>
Signature of the representative of the DNA:	
SECTION B	
SECTION B.1. NAME OF THE OTHER PARTICIPATING PARTY(IES) IN THE POA	
Name of the other participating Party(ies) in the PoA: *(Add rows as necessary)*	Choose a Party.
SECTION B.2. AUTHORIZED ACTIVITY PARTICIPANTS BY THE HOST PARTY	
Activity participant(s): *(Add rows as necessary)*	Name and details: >>
SECTION B.3. DURATION OF THE AUTHORIZATION	
Duration of the authorization:	From date: Click or tap to enter a date. Till date: Click or tap to enter a date.
SECTION B.4. QUANTITIES AND VINTAGES OF AUTHORIZED A6.4ERS	
Authorization of issued/to be issued A6.4ERs	☐ Authorizes **all** issued or to be issued A6.4ERs ☐ Authorizes **a part**[33] of the A6.4ERs to be issued or issued (If this option is selected, please provide the quantity as per the below options selecting only one sub-option)
Option 1: Provide the numerical value of A6.4ERs authorized:	**Sub-option 1A:** Authorized A6.4ERs per year of the PoA period: >>
	Sub-option 1B: Authorized A6.4ERs per PoA period: >>
Option 2: Provide percentage of the issued or to be issued A6.4ERs:	**Sub-option 2A:** % Authorized A6.4ERs per year of the PoA period: >>
	Sub-option 2B: % Authorized A6.4ERs per PoA period: >>
Option 3: Vintages of the authorized A6.4ERs:	>>
SECTION B.5. USES FOR WHICH THE A6.4ERS ARE AUTHORIZED	
The host Party decides to authorize the quantities of A6.4ERs specified above for: ☐**A** Use towards achievement of NDCs ☐**B** Use for other international mitigation purposes ☐**C** Use for international mitigation purposes	

[33] This may be subject to rounding as per further provisions applicable to the mechanism registry.

☐**D** Use for other purposes ☐**E** Use towards achievement of NDCs and use for other international mitigation purposes ☐**F** Use towards achievement of NDCs and use for international mitigation purposes ☐**G** Use towards achievement of NDCs and use for other purposes	
OIMP authorized, if applicable[34]:	>>
SECTION B.6. HOST PARTY SPECIFICATION OF FIRST TRANSFER ***(THIS SECTION IS TO BE FILLED ONLY IF THE HOST PARTY AUTHORIZES A6.4ERS FOR USE FOR OTHER INTERNATIONAL MITIGATION PURPOSES)***	
The host Party has specified for cases where it authorizes the A6.4ERs for other international mitigation purposes as per paragraph 1(f) of decision 2/CMA.3 that pursuant to paragraph 2(b) of decision 2/CMA.3 the first transfer as: ☐ The authorization ☐ The issuance ☐ The use or cancellation of the A6.4ERs	
SECTION B.7. HOST PARTY INFORMATION ON REGISTRY	

The registry the host Party has, or has access to, for the purpose of tracking and recording ITMOs	>> *Registry identifier as per common nomenclatures, where available.*	>> *Registry name as per common nomenclatures, where available.*

[34] This field is only applicable if the authorization is for OIMP. This field specifies the other international mitigation purpose (OIMP), which may be an international mitigation purpose (IMP) or other purpose (OP). The specific purpose (e.g., use under the Carbon Offsetting and Reduction Scheme for International Aviation) is entered in this field.

SECTION B.8. HOST PARTY INFORMATION ON CHANGES OF AUTHORIZATION
Where changes to the authorization may occur, information on the applicable terms and conditions of the authorization that specify the circumstances for such changes: >> Where changes to the authorization may occur, a description of the process for managing them in a way that avoids double counting: >> Where changes to the authorization have occurred consistent with the provided terms and conditions of the authorization, a description of the specific changes in respect to the earlier version of the authorization >>
Additional information at the discretion of the authorizing host Party: >>

Date:	Enter a date.
Name of the DNA representative:	>>
Signature of the representative of the DNA:	>>

14. Annex VII: Draft version of the agreed electronic format referred to in decision 2/CMA.3, annex, chapter IV.B (annual information)

An electronic version of the draft version of the agreed electronic format can be found here.

Table 1: Submission

Party[a]	Party
Version	X.Y
Reported year[b]	Year
Date of submission	dd/mm/yyyy
Review status of the initial report[c]	*{Information in this field is populated by the CARP}*
Result of the consistency check of this AEF submission[d]	*{Information in this field is populated by the CARP}*
First year of the NDC implementation period	Year
Last year of the NDC implementation period	Year
Reference to the Article 6 technical expert review report of the initial report[e]	*{Link to be produced by the CARP}*

[a] Reporting Party as per common nomenclatures.
[b] The annual period from 1 January to 31 December during which actions occurred.
[c] Review status as per paragraph 37 above. This field is populated by the CARP as a result of the review of the initial report.
[d] Result of the consistency check as per paragraph 29 above. Information in this field is populated by the CARP as a result of the consistency check procedure.
[e] Hyperlink to the Article 6 technical expert review report of the initial report. This field is populated by the CARP as a result of the review of the initial report.

Table 2: Authorizations

Authorization				*Authorization details*				
Authorization ID[a]	*Date of authorization*[b]	*Cooperative approach ID*[c]	*Version of the authorization*	*Authorized quantity*[d]	*Metric*	*Applicable GWP value(s)*[e]	*Applicable non-GHG metric*[f]	*Sector(s)*[g]
					GHG			
					Non-GHG			

Authorization details							
Purposes for authorization	*Authorized Party(ies) ID*[i]	*Authorized entity(ies) ID*[j]	*OIMP authorized by the Party*[k]	*Authorized timeframe*[l]	*Authorization terms and conditions*[m]	*Authorization documentation*[n]	*First transfer definition for OIMP*[o]
NDC							Authorization
OIMP							Issuance
IMP							Use or cancellation
OP							
NDC and OIMP							
NDC and IMP							
NDC and OP							

[a] Authorization ID as assigned by the reporting Party.
[b] Date on which the authorization was issued.
[c] Unique identifier of the cooperative approach as per common nomenclatures.
[d] This field is optional. It may be used to specify the maximum quantity of mitigation outcomes that are authorized for use towards an NDC and/or OIMP
[e] If the mitigation outcome involves a non-CO2 greenhouse gas(es), the global warming potential (GWP) value(s) applied, consistent with the relevant CMA decisions (e.g., '100-year values from 5th assessment report by the IPCC').
[f] Type of non-GHG metric applied (e.g., 'megawatt hours of renewable electricity generation'). This field should be reported as 'Not applicable' (NA) if the ITMOs are in a GHG metric.
[g] Sector(s) in which the mitigation outcome occurred as per common nomenclatures.
[h] Description of the mitigation activity type(s) as per common nomenclatures.
[i] Parties may authorize mitigation outcomes for use by any Party or for a specific Party(ies). Where a specific Party(ies) is specified, the unique identifier of that Party(ies) is entered here as per common nomenclatures.

[j] Unique identifier of the entities that are authorized as per common nomenclatures, if applicable.
[k] This field is only applicable if the authorization is for OIMP. This field specifies the other international mitigation purpose (OIMP), which may be an international mitigation purpose (IMP) or other purpose (OP). The specific purpose (e.g., use under the Carbon Offsetting and Reduction Scheme for International Aviation) is entered in this field.
[l] This field is optional. It may be filled to specify the timeframe for which mitigation outcomes may occur (e.g., from 2021 to 2030) that are covered under the authorization and/or the time frame in which the mitigation outcomes may be used (e.g. from 2021 to 2030).
[m] This field is optional. It may be completed to specify the terms and conditions under which the authorization is provided.
[n] This field is populated by the CARP and includes a hyperlink to the relevant documentation for this authorization.
[o] This field is only applicable to authorizations for use towards OIMP. This field specifies the first transfer definition used by the Party pursuant to decision 2/CMA.3, annex, para. 2(b). In other cases, this field is reported as 'Not applicable' (NA).
[p] This field is optional. The Party may use this field to provide any additional information.

Table 3: Actions

Action type and date				*ITMO*						
				Unique identifiers						
									Underlying units	
							ITMO unique identifier[g]			*Underlying unit unique identifier*[k]
Action date[a]	*Action type*[b]	*Action subtype*	*Cooperative approach ID*[c]	*Authorization ID*[d]	*First transferring participating Party ID*[e]	*Party ITMO registry ID*[f]	*First ID*[h]	*Last ID*[i]	*Underlying unit registry ID*[j]	*First unit ID*[l]
	Aquisition									
	Transfer									
	Use									
	Cancellation									
	First transfer									

ITMO						
Metric and quantity					*ITMO details*	
Metric	*Applicable GWP value(s)*[n]	*Applicable non-GHG metric*[o]	*Quantity (t CO_2 eq)*[p]	*Quantity (in non-GHG metric)*[q]	*Mitigation type*	*Vintage*[r]
GHG					Emission reductions	
non-GHG					Removals	

Action								
Action details								
Transfer / Acquisition		*Use or cancellation*						
Transferring participating Party ID[s]	*Acquiring participating Party ID*[t]	*Purpose for which the ITMO has been used towards or cancelled for OIMP*[u]	*Using/cancelling participating Party ID*[v]	*Using/cancelling authorized entity ID*[w]	*Calendar year for which the ITMOs are used towards the Party's NDC*[x]	*Result of the consistency checks*[y]	*Additional explanatory information*[z]

[a] Date on which the action was executed in the Party ITMO registry.
[b] Action type as per decision 2/CMA.3, annex, para. 20(a).
[c] Unique identifier of the cooperative approach as per common nomenclatures.
[d] Authorization ID as assigned by the reporting Party.
[e] Unique identifier of the participating Party in which the authorized mitigation outcome occurred as per common nomenclatures.
[f] Unique identifier of the Party ITMO registry in which the reported action has been tracked as per common nomenclatures.
[g] Unique identifier of the ITMO as per decision 6/CMA.4, annex I, para. 5.
[h] Refers to the first unique identifier of the ITMO block.
[i] Refers to the last unique identifier of the ITMO block.
[j] Unique identifier of the underlying cooperative approach registry as per common nomenclatures. This field should be reported as 'Not applicable' (NA) if the cooperative approach does not use an underlying cooperative approach registry.
[k] Unique identifier of the underlying unit from an underlying cooperative approach registry. This field should be reported as 'Not applicable' (NA) if the cooperative approach does not use an underlying cooperative approach registry.

[l] Refers to the first unique identifier of the underlying unit block.
[m] Refers to the last unique identifier of the underlying unit block.
[n] If the mitigation outcome involves a non-CO2 greenhouse gas(es), the global warming potential (GWP) value(s) applied, consistent with the relevant CMA decisions (e.g., '100-year values from 5th assessment report by the IPCC').
[o] Type of non-GHG metric applied (e.g., 'megawatt hours of renewable electricity generation'). This field should be reported as 'Not applicable' (NA) if the ITMOs are in a GHG metric.
[p] Quantity of ITMOs in tons of CO2 equivalent.
[q] Quantity of ITMOs in the respective non-GHG metric. This field should be reported as 'Not applicable' (NA) if the ITMOs are in a GHG metric.
[r] Calendar year in which the mitigation outcome occurred.
[s] Unique identifier of the transferring participating Party or, where the transfer occurs from the Adaptation Fund to a Party, a unique identifier for the Adaptation Fund, as per common nomenclatures. This field is only applicable to the action type 'acquisition'. In other cases, this field is reported as 'Not applicable' (NA).
[t] Unique identifier of the acquiring participating Party, or where the acquisition occurs by the Adaptation Fund, a unique identifier for the Adaptation Fund, as per common nomenclatures. This field is applicable to the actions type 'first transfer' and 'transfer'. In other cases, this field is reported as 'Not applicable' (NA).
[u] This field is completed to specify the purpose for which the ITMO has been first transferred for use towards international mitigation purposes (IMP), cancelled for other purposes (OP) or cancelled for purposes referred to in paragraph 20(a), annex, decision 2/CMA.3. This field is only applicable to the action types 'use', 'first transfer' and 'cancellation'. In other cases, this field is reported as 'Not applicable' (NA).
[v] Unique identifier of the using or cancelling participating Party as per common nomenclatures. This field is only applicable to report a use for IMP or cancellation for OP. In other cases, this field is reported as 'Not applicable' (NA).
[w] Unique identifier of the using or cancelling authorized entity as per common nomenclatures. This field is only applicable to report the use or cancellation of authorized mitigation outcomes or ITMOs by authorized entities. In other cases, this field is reported as 'Not applicable' (NA).
[x] The calendar year for which the ITMOs are used towards an NDC. This field is only applicable for use of ITMOs towards the Party's NDC. In other cases, this field is reported as 'Not applicable' (NA).
[y] Shows the result of the consistency check on the reported action as per decision 2/CMA.3, annex, para. 33(a). Information in this field is populated by the CARP as a result of the consistency check procedure.
[z] This field is optional. The Party may use this field to provide any additional information.

Table 4: Holdings

				Unique identifiers				
				ITMO unique identifier[e]		*Underlying units*		
							Underlying unit unique identifier[i]	
Cooperative approach ID[a]	*Authorization ID*[b]	*First transferring participating Party ID*[c]	*Party ITMO registry ID*[d]	*First ID*[f]	*Last ID*[g]	*Underlying unit registry ID*[h]	*First unit ID*[j]	*Last unit ID*[k]

Metric and quantity					*ITMO details*	
Metric	*Applicable GWP value(s)*[l]	*Applicable non-GHG metric*[m]	*Quantity (t CO_2 eq)*[n]	*Quantity (in non-GHG metric)*[o]	*Mitigation type*	*Vintage*[p]
GHG					Emission reductions	
Non-GHG					Removals	

[a] Unique identifier of the cooperative approach as per common nomenclatures.
[b] Authorization ID as assigned by the reporting Party.
[c] Unique identifier of the participating Party in which the authorized mitigation outcome occurred as per common nomenclatures.
[d] Unique identifier of the Party ITMO registry in which the ITMOs are held.
[e] Unique identifier of the ITMO as per decision 6/CMA.4, annex I, para. 5.
[f] Refers to the first unique identifier of the ITMO block.
[g] Refers to the last unique identifier of the ITMO block.
[h] Unique identifier of the underlying cooperative approach registry as per common nomenclatures. This field should be reported as 'Not applicable' (NA) if the cooperative approach does not use an underlying cooperative approach registry.
[i] Unique identifier of the underlying unit from an underlying cooperative approach registry. This field should be reported as 'Not applicable' (NA) if the cooperative approach does not use an underlying cooperative approach registry.
[j] Refers to the first unique identifier of the underlying unit block.

[k] Refers to the last unique identifier of the underlying unit block.
[l] If the mitigation outcome involves a non-CO2 greenhouse gas(es), the global warming potential (GWP) value(s) applied, consistent with the relevant CMA decisions (e.g., '100-year values from 5th assessment report by the IPCC').
[m] Type of non-GHG metric applied (e.g., 'megawatt hours of renewable electricity generation'). This field should be reported as 'Not applicable' (NA) if the ITMOs are in a GHG metric.
[n] Quantity of ITMOs in tons of CO2 equivalent.
[o] Quantity of ITMOs in the respective non-GHG metric. This field should be reported as 'Not applicable' (NA) if the ITMOs are in a GHG metric.
[p] Calendar year in which the mitigation outcome occurred.

Table 5: Authorized entities

	Authorized entity						
Date of the authorization[a]	*Name*	*Country of incorporation*	*Identification number*[b]	*Cooperative approach ID*[c]	*Conditions*[d]	*Change and revocation conditions*[e]	*Additional explanatory information*[f]

[a] Date on which the authorization was issued.
[b] Identification number in the country of incorporation.
[c] Unique identifier of the cooperative approach as per common nomenclatures.
[d] This field is optional. The conditions under which the authorization was provided, as applicable.
[e] This field is optional. Whether the authorization could be changed or revoked and under which conditions.
[f] This field is optional. The Party may use this field to provide any additional information.

15. Annex VIII: Outline for regular information

Outline of annex 4 (Information in relation to the Party's participation in cooperative approaches, as applicable) to the biennial transparency report referred to in decision 2/CMA.3, annex, chapter IV.C (Regular information), paragraphs 21–22

I. Participation responsibilities (para. 21(a))

A. Information on how the Party ensures that it is a Party to the Paris Agreement (para. 21(a), para. 4(a), update to para. 18(a))

B. Information on how the Party ensures that it has prepared, communicated and is maintaining an NDC in accordance with Article 4, paragraph 2 (para. 21(a), para. 4(b), update to para. 18(a))

C. Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 21(a), para. 4(c), update to para. 18(a))

D. Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 21(a), para. 4(d), update to para. 18(a))

E. Information on whether the most recent national inventory report required in accordance with decision 18/CMA.1 has been provided (para. 21(a), para. 4(e), update to para. 18(a))

F. Information on how the Party ensures participation contributes to the implementation of its NDC and long-term low-emission development strategy, if it has submitted one, and the long-term goals of the Paris Agreement (para. 21(a), para. 4(f), update to para. 18(a))

II. **Updates to the information provided by the Party in its initial report as per decision 2/CMA.3, annex, chapter IV.A (Initial report), and any previous biennial transparency reports for any information that is not included in the biennial transparency report pursuant to decision 18/CMA.1, annex, paragraph 64 (para. 21(b), update to para. 18(b))**

III. **Information on authorizations and information on its authorization(s) of use of ITMOs towards achievement of NDCs and authorization for use for other international mitigation purposes, including any changes to earlier authorizations, pursuant to Article 6, paragraph 3 (para. 21(c))**

IV. **Information on how corresponding adjustments undertaken in the latest reporting period, pursuant to decision 2/CMA.3, annex, chapter III (Corresponding adjustments) ensure that double-counting is avoided in accordance with paragraph 36 of decision 1/CP.21 and are representative of progress towards implementation and achievement of the Party's NDC, and how those corresponding adjustments ensure that participation in cooperative approaches does not lead to a net increase in emissions across participating Parties within and between NDC implementation periods (para. 21(d))**

V. **Information on how the Party has ensured that ITMOs that have been used towards achievement of its NDC or mitigation outcome(s) authorized for use and that have been used for other international mitigation purposes will not be further transferred, further cancelled or otherwise used (para. 21(e))**

VI. **Information on each cooperative approach (para. 22(a–k))**
Note: Chapters A–K below should be repeated for each cooperative approach.

A. Description of how the cooperative approach contributes to the mitigation of GHGs and the implementation of the NDC (para. 22(a))

B. Description of how the cooperative approach ensures environmental integrity (para. 22(b), update to para. 18(h))

1. Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 22(b)(i), update to para. 18(h)(i))

2. Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 22(b)(ii), update to para. 18(h)(ii))

3. Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 22(b)(iii), update to para. 18(h)(iii))

C. Where a mitigation outcome is measured and transferred in t CO2 eq, description of how the cooperative approach provides for the measurement of mitigation outcomes in accordance with the methodologies and metrics assessed by the Intergovernmental Panel on Climate Change and adopted by the CMA (para. 22(c))

D. Where a mitigation outcome is measured and first transferred in a non-GHG metric determined by the participating Parties, description of how the cooperative approach ensures that the method for converting the non-GHG metric into t CO_2 eq is appropriate for the specific non-GHG metric and the mitigation scenario in which it is applied, including: (para. 22(d))

1. Description of how the conversion method represents the emission reductions or removals that occur within the geographical boundaries and time frame in which the non-GHG mitigation outcome was generated (para. 22(d)(i))

2. Description of how the conversion method is appropriate for the specific non-CO_2 eq metric, including a demonstration of how the selection of the conversion method and conversion factor(s) applied take into consideration the specific scenario in which the mitigation action occurs (para. 22(d)(ii)) `

3. Description of how the conversion method is transparent, including a description of the method, the source of the underlying data, how the data are used, and how the method is applied in a conservative manner that addresses uncertainty and ensures environmental integrity (para. 22(d)(iii))

E. Description of how the cooperative approach provides for, as applicable, the measurement of mitigation co-benefits resulting from adaptation actions and/or economic diversification plans (para. 22(e))

F. Description of how the cooperative approach minimizes and, where possible, avoids negative environmental, economic and social impacts (para. 22(f), update to para. 18(i)(i))

G. Description of how the cooperative approach reflects the eleventh preambular paragraph of the Paris Agreement, according to which acknowledging that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of indigenous peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (para. 22(g), update to para. 18(i)(ii))

H. Description of how the cooperative approach is consistent with sustainable development objectives of the Party, noting national prerogatives (para. 22(h), update to para. 18(i)(iii))

I. Description of how the cooperative approach applies any safeguards and limits set out in further guidance from the CMA pursuant to chapter III.D (para. 22(i), update to para. 18(i)(iv))

J. Description of how the cooperative approach contributes resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 22(j), update to para. 18(i)(v))

K. Description of how the cooperative approach delivers overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 22(k), update to para. 18(i)(vi))

Annex I on additional information (*note: optional if required)*

Annex II for confidential information (*note: optional if required)*

16. Annex IX: Outline of the Article 6 technical expert review report on the Initial Report and updated Initial Report

Abbreviations and acronyms

I. Introduction and summary

1. Introduction
2. Process overview
3. Scope of the review
4. Summary
5. Information provided by the Party pursuant to decision 2/CMA.3, annex, chapter IV.A (Initial report)

II. Technical review of the information reported

A. A review of the consistency of the information submitted by the Party under Article 6, paragraph 2, with decision 2/CMA.3, annex, paragraphs 18–19, and any future relevant decisions by the CMA (decision 6/CMA.4, annex II, para. 2(a–b))
B. Identification of capacity-building needs and areas of improvement for the Party related to the implementation of Article 6, paragraph 2, and decision 2/CMA.3 (decision 6/CMA.4, annex II, para. 7)
C. Recommendations identified by the technical expert review teams in previous technical reviews that the Party has not resolved

III. Conclusions and recommendations

Annex Documents and information received and used during the review

17. Annex X: Outline of the Article 6 technical expert review report on the regular information annex to the biennial transparency report

Abbreviations and acronyms

I. Introduction and summary

A. Introduction
B. Process overview
C. Scope of the review
D. Summary
E. Information provided by the Party pursuant to decision 2/CMA.3, annex, chapter IV.C (Regular information)

II. Technical review of the information reported

A. A review of the consistency of the information submitted by the Party under Article 6, paragraph 2, with decision 2/CMA.3, annex, paragraphs 21–23, and any future relevant decisions by the CMA (decision 6/CMA.4, annex II, para. 2(c–d))
B. Identification of capacity-building needs and areas of improvement for the Party related to the implementation of Article 6, paragraph 2, and decision 2/CMA.3 (decision 6/CMA.4, annex II, para. 7)
C. Recommendations identified by the technical expert review teams in previous technical reviews that the Party has not resolved

III. Conclusions and recommendations

Annex Documents and information received and used during the review