

Asian Transparency Workshop 2021

Reporting Common Tabular Formats (CTFs) in Biennial Transparency Reports (BTRs)

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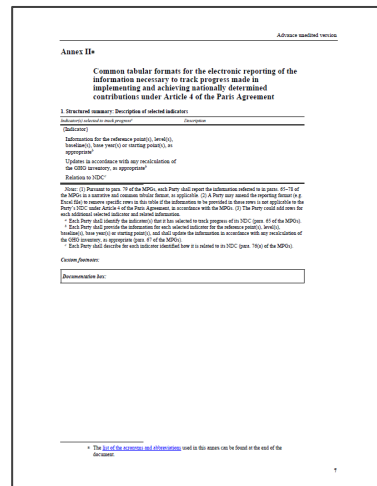
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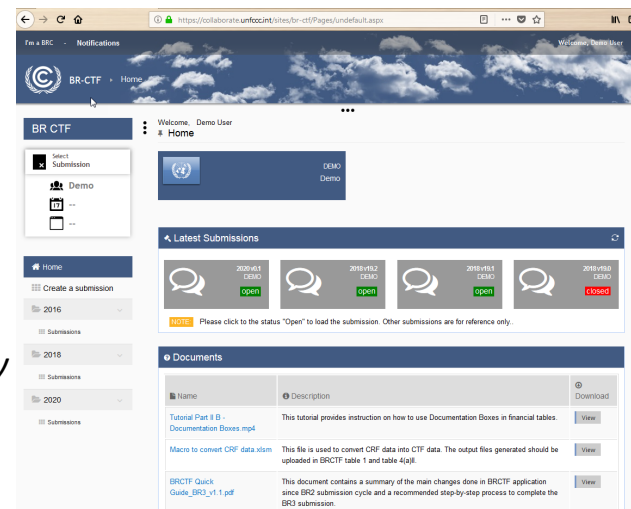
What are the CTFs?

- ✓ **CTFs (Common Tabular Formats) are reporting formats that Parties shall use to report the information required in the MPGs for the BTRs.**
- ✓ CTFs for action and support were adopted at COP26 and contained in **Annex II and III of the CMA decision**, respectively.
- ✓ Parties are expected to use a **software (reporting tool) to prepare the CTFs**. The software is supposed to be **developed by the secretariat by June 2024**, including a **trial period using a test version developed by June 2023**.



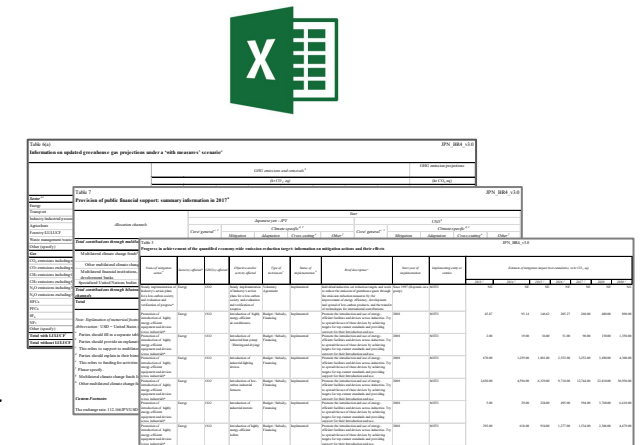
CMA decision

*Development by
secretariat*



Reporting software

Export

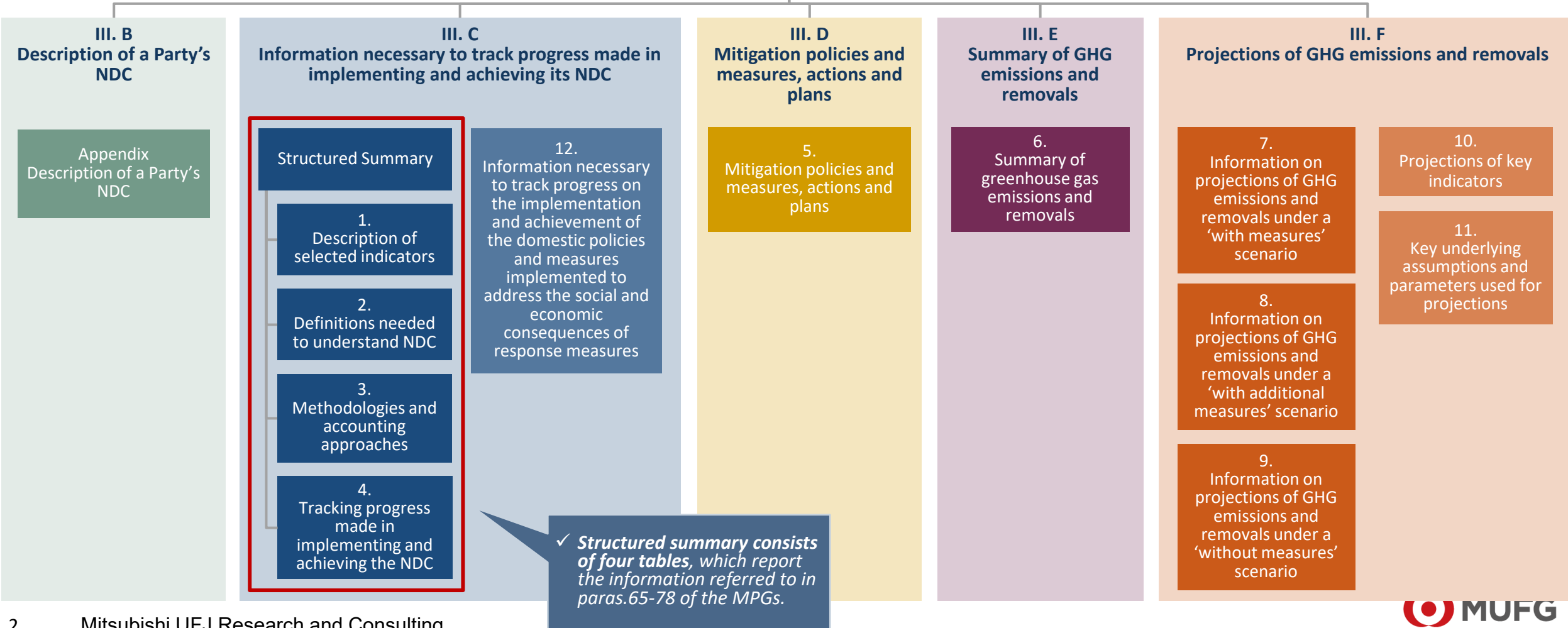


CTFs to be submitted to the UNFCCC

Structure of CTFs to track progress of NDCs

✓ CTFs to track progress of NDCs **consist of 12 (+1 appendix) tables**.

Annex II CTFs for the information necessary to track progress made in implementing and achieving NDCs under Article 4 of the Paris Agreement



Structured Summary 1. Description of selected indicators

- ✓ This table is for **describing the indicator(s) selected to track the progress of the NDC**. (MPGs para.65)
- ✓ For structured summary tables, a Party **may amend the reporting format to remove specific rows** if the information to be provided in those rows is not applicable to its NDC.

✓ A Party could add rows for each additional selected indicator and related information

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

Structured Summary 2. Definitions needed to understand NDC

✓ This table is for providing **definitions needed to understand a Party's NDC**. (MPGs para.73).

✓ If sectors or categories covered by NDC are different from those in the NIR, a Party shall provide that information here.

✓ These rows are relevant to a Party with an NDC including mitigation co-benefits of adaptation actions and/or economic diversification plans.

Definitions ^a
Definition needed to understand each indicator:
{Indicator}
Any sector or category defined differently than in the national inventory report:
{Sector}
{Category}
Definition needed to understand mitigation co-benefits of adaptation actions and/or economic diversification plans:
{Mitigation co-benefit(s)}
Any other relevant definitions:
{...}

Structured Summary 3. Methodologies and accounting approaches (1)

- ✓ This table is for providing **a description of the methodologies and accounting approaches of NDC** (MPGs para.74 & 75).
- ✓ Reporting requirements in this table are based on **not only the MPGs but also Decision 4/CMA.1 (Accounting guidance of NDC)**.
- ✓ General structure of this table is as below.

	<i>Reporting requirement</i>	<i>Description or reference to the relevant section of the BTR</i>
A	<i>Accounting approach for the first NDC</i>	
B	<i>Accounting approach for the second and subsequent NDC</i>	
	Consistency with IPCC methodology and GHG inventory Avoidance of over or under-estimation, etc.	
	<i>For each NDC under Article 4</i>	
C-1	<i>Accounting for emissions and removals</i>	
	Methodologies, key parameters and assumptions, IPCC guidelines, metrics, etc.	
C-2	<i>Ensuring methodological consistency, between the communication and implementation of NDCs</i>	
	Consistency of scope, coverage, and methodologies, etc. Technical changes	
C-3	<i>Striving to include all categories of anthropogenic emissions or removals in the NDC</i>	
	Efforts to include and continue to include all categories in the NDC	
C-4	<i>Information on cooperative approaches</i>	
	Methodologies How each cooperative approach promotes sustainable development and ensures environmental integrity How each cooperative approach avoids double counting	

Structured Summary 3. Methodologies and accounting approaches (2)

For the first NDC, a Party can report only this row because the accounting guidance of NDC shall be applied to the second and subsequent NDCs.

Accounting approach for the first NDC

A

Reporting requirement	Description or reference to the relevant section of the BTR
For the first NDC under Article 4: ^a	
Accounting approach, including how it is consistent with Article 4, paragraphs 13–14, of the Paris Agreement (para. 71 of the MPGs)	General description of accounting approach
For the second and subsequent NDC under Article 4, and optionally for the first NDC under Article 4: ^b	
Information on the accounting approach used is consistent with paragraphs 13–17 and annex II of decision 4/CMA.1 (para. 72 of the MPGs)	General description of accounting approach
Explain how the accounting for anthropogenic emissions and removals is in accordance with methodologies and common metrics assessed by the IPCC and in accordance with decision 18/CMA.1 (para. 1(a) of annex II to decision 4/CMA.1)	Adherence to methodologies and common metrics by the IPCC and the MPGs
Explain how consistency has been maintained between any GHG data and estimation methodologies used for accounting and the Party's GHG inventory, pursuant to Article 13, paragraph 7(a), of the Paris Agreement, if applicable (para. 2(b) of annex II to decision 4/CMA.1)	Consistency of GHG data and estimation methodologies between accounting and GHG inventory
Explain how overestimation or underestimation has been avoided for any projected emissions and removals used for accounting (para. 2(c) of annex II to decision 4/CMA.1)	Approach used to avoid overestimation or underestimation of projection (baselines)

For the first NDC under Article 4:^a

Accounting approach, including how it is consistent with Article 4, paragraphs 13–14, of the Paris Agreement (para. 71 of the MPGs)

General description of accounting approach

B

For the second and subsequent NDC under Article 4, and optionally for the first NDC under Article 4:^b

Information on the accounting approach used is consistent with paragraphs 13–17 and annex II of decision 4/CMA.1 (para. 72 of the MPGs)

General description of accounting approach

Explain how the accounting for anthropogenic emissions and removals is in accordance with methodologies and common metrics assessed by the IPCC and in accordance with decision 18/CMA.1 (para. 1(a) of annex II to decision 4/CMA.1)

Adherence to methodologies and common metrics by the IPCC and the MPGs

Explain how consistency has been maintained between any GHG data and estimation methodologies used for accounting and the Party's GHG inventory, pursuant to Article 13, paragraph 7(a), of the Paris Agreement, if applicable (para. 2(b) of annex II to decision 4/CMA.1)

Consistency of GHG data and estimation methodologies between accounting and GHG inventory

Explain how overestimation or underestimation has been avoided for any projected emissions and removals used for accounting (para. 2(c) of annex II to decision 4/CMA.1)

Approach used to avoid overestimation or underestimation of projection (baselines)

Accounting approach for the first NDC

- ✓ From the second NDCs, a Party shall report these rows.
- ✓ A Party may report these rows for the first NDC.

Structured Summary 3. Methodologies and accounting approaches (3)

For each NDC under Article 4

C-1

Accounting for emissions and removals

Reporting requirement	Description or reference to the relevant section of the BTR
For each NDC under Article 4: ^c	
Accounting for anthropogenic emissions and removals in accordance with methodologies and common metrics assessed by the IPCC and adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement:	
Each methodology and/or accounting approach used to assess the implementation and achievement of the target(s), as applicable (para. 74(a) of the MPGs)	Methodology used to assess the implementation and achievement of the target(s)
Each methodology and/or accounting approach used for the construction of any baseline, to the extent possible (para. 74(b) of the MPGs)	Methodology used for the construction of baseline
If the methodology or accounting approach used for the indicator(s) in table 1 differ from those used to assess the implementation and achievement the target, describe each methodology or accounting approach used to generate the information generated for each indicator in the tables 4 and 5 (para. 74(c) of the MPGs)	Methodology used to assess the implementation and achievement of the target(s) (if the methodology used for the indicators in Table 1 is different from those used for Table 4)
Any conditions and assumptions relevant to the achievement of the NDC under Article 4, as applicable and available (para. 75(i) of the MPGs)	Any conditions and assumptions for the achievement of NDC
Key parameters, assumptions, definitions, data sources and models used, as applicable and available (para. 75(a) of the MPGs)	Key parameters, assumptions, definitions, data sources and models used
IPCC Guidelines used, as applicable and available (para. 75(b) of the MPGs)	IPCC guidelines used
Report the metrics used, as applicable and available (para. 75(c) of the MPGs)	Metrics used

Structured Summary 3. Methodologies and accounting approaches (4)

Accounting for emissions and removals

Reporting requirement	Description or reference to the relevant section of the BTR
For Parties whose NDC cannot be accounted for using methodologies covered by IPCC guidelines, provide information on their own methodology used, including for NDCs, pursuant to Article 4, paragraph 6, of the Paris Agreement, if applicable (para. 1(b) of annex II to decision 4/CMA.1)	<i>(If NDC cannot be accounted for by IPCC methodologies)</i> Information on own methodologies used
Provide information on methodologies used to track progress arising from the implementation of policies and measures, as appropriate (para. 1(d) of annex II to decision 4/CMA.1)	Methodologies to track progress of PaMs
Where applicable to its NDC, any sector-, category- or activity-specific assumptions, methodologies and approaches consistent with IPCC guidance, taking into account any relevant decision under the Convention, as applicable (para. 75(d) of the MPGs)	Any sector-, category- or activity-specific assumptions, methodologies and approaches
For Parties that address emissions and subsequent removals from natural disturbances on managed lands, provide detailed information on the approach used and how it is consistent with relevant IPCC guidance, as appropriate, or indicate the relevant section of the national GHG inventory report containing that information (para. 1(e) of annex II to decision 4/CMA.1, para. 75(d)(i) of the MPGs)	Approach to address natural disturbances
For Parties that account for emissions and removals from harvested wood products, provide detailed information on which IPCC approach has been used to estimate emissions and removals (para. 1(f) of annex II to decision 4/CMA.1, para. 75(d)(ii) of the MPGs)	Approach to account for HWPs
For Parties that address the effects of age-class structure in forests, provide detailed information on the approach used and how this is consistent with relevant IPCC guidance, as appropriate (para. 1(g) of annex II to decision 4/CMA.1, para. 75(d)(iii) of the MPGs)	Approach to address the effects of age-class structure in forests

Structured Summary 3. Methodologies and accounting approaches (5)

	Reporting requirement	Description or reference to the relevant section of the BTR
Accounting for emissions and removals	How the Party has drawn on existing methods and guidance established under the Convention and its related legal instruments, as appropriate, if applicable (para. 1(c) of annex II to decision 4/CMA.1)	Information on existing methods and guidance under the Convention used
	Any methodologies used to account for mitigation co-benefits of adaptation actions and/or economic diversification plans (para. 75(e) of the MPGs)	Methodologies used to account for mitigation co-benefit
	Describe how double counting of net GHG emission reductions has been avoided, including in accordance with guidance developed related to Article 6 if relevant (para. 76(d) of the MPGs)	Approaches to avoid double counting
	Any other methodologies related to the NDC under Article 4 (para. 75(h) of the MPGs)	Any other methodologies

Structured Summary 3. Methodologies and accounting approaches (6)

C-2

Ensuring methodological consistency, between the communication and implementation of NDCs

Reporting requirement	Description or reference to the relevant section of the BTR
<i>Ensuring methodological consistency, including on baselines, between the communication and implementation of NDCs (para. 12(b) of the decision 4/CMA.1):</i>	
Explain how consistency has been maintained in scope and coverage, definitions, data sources, metrics, assumptions and methodological approaches including on baselines, between the communication and implementation of NDCs (para. 2(a) of annex II to decision 4/CMA.1)	<i>Consistency between communication and implementation of NDC in relation to scope, coverage, definitions, data sources, metrics, assumptions and methodological approaches</i>
Explain how consistency has been maintained between any GHG data and estimation methodologies used for accounting and the Party's GHG inventory, pursuant to Article 13, paragraph 7(a), of the Paris Agreement, if applicable (para. 2(b) of annex II to decision 4/CMA.1) and explain methodological inconsistencies with the Party's most recent national inventory report, if applicable (para. 76(c) of the MPGs)	<ul style="list-style-type: none"> ✓ <i>Consistency of GHG data and estimation methodologies between accounting and GHG inventory</i> ✓ <i>Explanation of methodological inconsistency</i>
<i>For Parties that apply technical changes to update reference points, reference levels or projections, the changes should reflect either of the following (para. 2(d) of annex II to decision 4/CMA.1):</i>	<i>For Parties applying technical changes,</i>
Technical changes related to technical corrections to the Party's inventory (para. 2(d)(i) of annex II to decision 4/CMA.1)	<i>Technical corrections to GHG inventory</i>
Technical changes related to improvements in accuracy that maintain methodological consistency (para. 2(d)(ii) of annex II to decision 4/CMA.1)	<i>Improvements in accuracy</i>
Explain how any methodological changes and technical updates made during the implementation of their NDC were transparently reported (para. 2(e) of annex II to decision 4/CMA.1)	<i>How the technical changes were transparently reported</i>

Structured Summary 3. Methodologies and accounting approaches (7)

		Reporting requirement	Description or reference to the relevant section of the BTR
<div>C-3</div> <div>Striving to include all categories of anthropogenic emissions or removals in the NDC</div>		Striving to include all categories of anthropogenic emissions or removals in the NDC and, once a source, sink or activity is included, continuing to include it (para. 3 of annex II to decision 4/CMA.1):	
		Explain how all categories of anthropogenic emissions and removals corresponding to their NDC were accounted for (para. 3(a) of annex II to decision 4/CMA.1)	Approaches to account for all categories of emissions and removals corresponding to NDC
		Explain how Party is striving to include all categories of anthropogenic emissions and removals in its NDC, and, once a source, sink or activity is included, continue to include it (para. 3(b) of annex II to decision 4/CMA.1)	Efforts to include all categories in the NDC and continue to do it
		Provide an explanation of why any categories of anthropogenic emissions or removals are excluded (para. 4 of annex II to decision 4/CMA.1)	Reason for exclusion of any categories

Structured Summary 3. Methodologies and accounting approaches (8)

C-4

Information on cooperative approaches

Reporting requirement	Description or reference to the relevant section of the BTR
Each Party that participates in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC	
Provide information on any methodologies associated with any cooperative approaches that involve the use of ITMOs towards an NDC under Article 4 (para. 75(f) of the MPGs)	Methodologies for cooperative approaches
Provide information on how each cooperative approach promotes sustainable development, consistent with decisions adopted by the CMA on Article 6 (para. 77(d)(iv) of the MPGs)	How each cooperative approach promotes sustainable development
Provide information on how each cooperative approach ensures environmental integrity consistent with decisions adopted by the CMA on Article 6 (para. 77(d)(iv) of the MPGs)	How each cooperative approach ensures environmental integrity
Provide information on how each cooperative approach ensures transparency, including in governance, consistent with decisions adopted by the CMA on Article 6 (para. 77(d)(iv) of the MPGs)	How each cooperative approach ensures transparency
Provide information on how each cooperative approach applies robust accounting to ensure, inter alia, the avoidance of double counting, consistent with decisions adopted by the CMA on Article 6 (para. 77(d)(iv) of the MPGs)	How each cooperative approach avoids double counting
Any other information consistent with decisions adopted by the CMA on reporting under Article 6 (para. 77(d)(iii) of the MPGs)	Any other information

Structured Summary 4.

Tracking progress made in implementing and achieving the NDC (1)

- ✓ This table is for reporting **progress made in implementing and achieving the NDC** (MPGs para.77)
- ✓ General structure of this table is as below.

		unit	Reference point(s), baseline(s), base year(s), etc.	Implementation period of the NDC				Target level	Target year or period	Progress made towards the NDC (comparison between most recent information and the reference point(s) etc.)
				Year 1	Year 2	...	End year			
A	Indicator(s) selected to track progress of the NDC									
	<i>{Indicator}</i>									
	<i>Additional rows for each additional indicator and supporting information</i>									
B	Total GHG emissions and removals consistent with the coverage of the NDC									
C	Contribution from the LULUCF									
D	Information on cooperative approaches									
	✓ <i>Annual quantity of ITMOs first transferred</i>									
	✓ <i>Annual quantity of ITMOs used towards achievement of the NDC</i>									
E	Assessment of the achievement of the Party's NDC									
	✓ <i>Final information for the indicator for the target year/period</i>									
	✓ <i>Comparison</i>									
	✓ <i>Achievement of NDC</i>									

Structured Summary 4.

Tracking progress made in implementing and achieving the NDC (2)

		Reference point(s), level(s), baseline(s), base year(s) or starting point(s), as appropriate (paras. 67 and 77(a)(i) of the MPGs)	Implementation period of the NDC covering information for previous reporting years, as applicable, and the most recent year, including the end year or end of period (paras. 68 and 77(a)(ii–iii) of the MPGs)					Target level ^b	Target year or period	Progress made towards the NDC, as determined by comparing the most recent information for each selected indicator, including for the end year or end of period, with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (paras. 69–70 of the MPGs)
Unit, as applicable			Year 1	Year 2	...	...	...	End year		
A	Indicator(s) selected to track progress of the NDC or portion of NDC under Article 4 of the Paris Agreement (paras. 65 and 77(a) of the MPGs):									
	Information on Selected indicator									
	{Indicator}									
	{Parties can add rows for each additional indicator and supporting information for each indicator, e.g. baseline values, baseline for the portion of NDC, target values, mitigation effects of policies and measures, etc.}									
B	Where applicable, total GHG emissions and removals consistent with the coverage of the NDC (para. 77(b) of the MPGs)									
Total GHG emissions and removals consistent with coverage of NDC										
C	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)									
Contribution from LULUCF										

A Party could add rows for each additional selected indicator

Structured Summary 4.

Tracking progress made in implementing and achieving the NDC (3)

A Party that participate in cooperative approaches shall report

D

Information on cooperative approaches

Unit, as applicable	Reference point(s), level(s), baseline(s), base year(s) or starting point(s), as appropriate (paras. 67 and 77(a)(i) of the MPGs)	Implementation period of the NDC covering information for previous reporting years, as applicable, and the most recent year, including the end year or end of period (paras. 68 and 77(a)(ii–iii) of the MPGs)					Target level ^b	Target year or period	Progress made towards the NDC, as determined by comparing the most recent information for each selected indicator, including for the end year or end of period, with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (paras. 69–70 of the MPGs)
		Year 1	Year 2			
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 -/CMA.3)		Indicative multi-year emissions trajectory or budget for a single-year NDC							
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 -/CMA.3)		Multi-year emissions trajectory or budget for a multi-year NDC							
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 9 of annex to decision -/CMA.3 (para. 23(a), annex to decision -/CMA.3) (as part of para. 77 (d)(i) information)		Annual GHG emissions and removals covered by NDC							
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 -/CMA.3 (para. 23(b), annex to decision -/CMA.3)		Annual GHG emissions and removals covered by NDC							
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 -/CMA.3)		Annual level of the relevant non-GHG indicator							
Annual quantity of ITMOs first transferred (para. 23(c), annex to decision -/CMA.3) (para. 77(d)(ii) of the MPGs)		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 (para 23(d), annex to decision -/CMA.3) (para. 77(d)(ii) of the MPGs)		Annual quantity of mitigation outcomes authorized for use for other international mitigation purposes							

Structured Summary 4.

Tracking progress made in implementing and achieving the NDC (4)

Information on cooperative approaches

	Unit, as applicable	Reference point(s), level(s), baseline(s), base year(s) or starting point(s), as appropriate (paras. 67 and 77(a)(i) of the MPGs)	Implementation period of the NDC covering information for previous reporting years, as applicable, and the most recent year, including the end year or end of period (paras. 68 and 77(a)(ii–iii) of the MPGs)					End year	Target level ^b	Target year or period	Progress made towards the NDC, as determined by comparing the most recent information for each selected indicator, including for the end year or end of period, with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (paras. 69–70 of the MPGs)
			Year 1	Year 2	...	...	...	
Annual quantity of ITMOs used towards achievement of the NDC (para. 23(e), annex to decision -/CMA.3) (para. 77(d)(ii) of the MPGs)		Annual quantity of ITMOs used									
Net annual quantity of ITMOs resulting from paras. 23(c)–(e), annex to decision -/CMA.3 (para. 23(f), annex to decision -/CMA.3)		Net annual quantity of ITMOs									
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 -/CMA.3)		Average annual quantity of ITMOs									
Total quantitative corresponding adjustments used to calculate the emissions balance referred to in para. 23(k)(i), annex to decision -/CMA.3, in accordance with the Party's method for applying corresponding adjustments consistent with section III.B, annex to decision -/CMA.3 (Application of corresponding adjustments) (para. 23(g), annex to decision -/CMA.3)		Total quantitative corresponding adjustments									
The cumulative information in respect of the annual information in para. 23(f), annex to decision -/CMA.3, as applicable (para. 23(h), annex to decision -/CMA.3)		Cumulative information in respect of the annual information									
For metrics in tonnes of CO ₂ eq. or non-GHG, an annual emissions balance consistent with chapter III.B (Application of corresponding adjustment), annex, decision -/CMA.3 (para. 23(k)(i), annex to decision -/CMA.3) (as part of para. 77 (d)(ii) of the MPGs)		Annual emission balance									
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. 10 of chapter III.B (Corresponding adjustments), annex to decision -/CMA.3, and future guidance to be adopted by the CMA (para. 23(k)(ii), annex to decision -/CMA.3)		Annual adjustment for metrics in non-GHG									
Any other information consistent with decisions adopted by the CMA on reporting under Article 6 (para. 77(d)(iii) of the MPGs)		Any other information									

Structured Summary 4.

Tracking progress made in implementing and achieving the NDC (5)

		Reference point(s), level(s), baseline(s), base year(s) or starting point(s), as appropriate (paras. 67 and 77(a)(i) of the MPGs)	Implementation period of the NDC covering information for previous reporting years, as applicable, and the most recent year, including the end year or end of period (paras. 68 and 77(a)(ii–iii) of the MPGs)					End year	Target level ^b	Target year or period	Progress made towards the NDC, as determined by comparing the most recent information for each selected indicator, including for the end year or end of period, with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (paras. 69–70 of the MPGs)
Unit, as applicable			Year 1	Year 2	...	...	...	
E	<i>Assessment of the achievement of the Party's NDC under Article 4 of the Paris Agreement (para. 70 of the MPGs):</i>										
	Restate the target of the Party's NDC:	Target									
	Information for reference point(s), level(s), baseline(s), base year(s), or starting point(s):	Reference point, baseline, base year etc.									
	Final information for the indicator for the target year/period, including the application of the necessary corresponding adjustments consistent with chapter III, annex, decision -/CMA.3 (Corresponding adjustments) and consistent with future decisions from the CMA (para. 23(l), annex to decision -/CMA.3):	Final information for the indicator									
	Comparison:	Comparison									
	Achievement of NDC: {yes/no, explanation}	Achievement of NDC									

Assessment of achievement of the Party's NDC

Towards BTR1 submission

What we need to do next:

- ✓ **Understand the structure and reporting elements of the CTFs.**
(In doing this, need to review **not only the MPGs but also the NDC accounting guidance and the Article 6.2 guidance.**)
- ✓ **Identify any additional information or data that are needed.**
- ✓ **Consider a national system and preparation process** for reporting the CTFs.
- ✓ **Do a brainstorming and exercise on how each cell in the CTFs can be filled out** (Mutual learning could be one of effective approaches)

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