



# **Overview of Reporting and Review under Article 6.2**

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# Reporting Obligations under Article 6.2

Parties participating in cooperative approach(es) are required to report relevant information for the purpose of transparency, robust accounting, and to ensure consistency with the Article 6.2 guidance.

## Article 6 Rulebook on reporting

### Decision 2/CMA.3, annex, chapter IV

Sets out 3 types of reporting (initial report, annual information, and regular information), reporting deadline and frequency, reporting forms, as well as the reporting elements

### Decision 6/CMA.4, annexes V, VI, VII

Adopted the reporting outlines for the initial report and Annex IV to BTR (regular information), as well as referring to the draft agreed electronic format (AEF) (annual information) for testing



# Summary of Reporting under Article 6.2

When a party decides to participate in a cooperative approach


## Initial report

**What:** Fulfilment of participation responsibilities and other information relating to NDC, accounting approach, and cooperative approaches

**When:** No later than **ITMO authorization** (or in conjunction with next due BTR)

### How:

-  **Initial report outline**  
Decision 6/CMA.4, annex V

-  **Initial report template**  
Available on interim CARP

**Where:** CARP (Interim solution)


When a party implements the cooperative approach  
(Authorize, first transfer, use, ...)

## Annual information

**What:** Quantitative ITMOs information, including authorization, transfer, use, cancellation, etc. and the accompanying information

**When:** By **15 April** every year

### How:

-  **Draft agreed electronic format (AEF) \***  
Decision 6/CMA.4, annex VII



**Where:** CARP (Interim solution)

## Regular information

**What:** Both quantitative and qualitative information relating to Article 6.2 implementation, including corresponding adjustments

**When:** By **31 December** every 2 years as part of the BTR

### How:

-  **BTR Annex IV outline**  
Decision 6/CMA.4, annex VI
-  **Structured summary \***  
Decision 5/CMA.3, annex II, table 4 (CTF)

**Where:** Integrated submission portal (CARP & Article 13)

\* For recording in Article 6 Database

# Article 6.2 Initial Report

## What?

I. Participation responsibilities	II. Description of the Party's NDC	III. [Accounting information]	IV. Cooperative approach
Party to PA	Target and description	ITMO metrics	A copy of authorization
Communicate NDC	Target year/period	CA method	Description, duration, parties
Authorization arrangements	Reference point/level/baseline	Quantification of NDC	Expected mitigation
Tracking arrangements	Time frame		Authorized entities
Most recent GHG inventory	Scope and coverage		Environmental integrity
NDC, LT-LEDS, Paris goals	...		Additional description

## When?

**No later than authorization of ITMOs** or where practical in conjunction with the next due BTR

## How / Where?



**Initial report template**  
Available on CARP



**CARP (Interim solution)**

# Annual Information

## What?

Authorization for NDCs

Holdings

Authorization for OIMPs

Cancellation

First transfer

Voluntary cancellation  
(OMGE)

Transfer

Use towards NDC

Acquisition

## Accompanying information

The cooperative approach

Sector(s) and activity type(s)

The OIMPs authorized by the Party

Vintage year

The first transferring Party

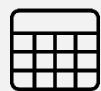
The unique identifiers

The using Party or authorized entity(ies)

## When?

No later than 15 April of the following year

## How / Where?



**Draft agreed electronic format (AEF)**  
Decision 6/CMA.4, annex VII



For record in Article 6  
Database (in development)

# Regular Information

## What?

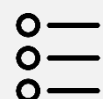
Participation in cooperative approach	Information on each cooperative approach	Annual information
Participation responsibilities	Contribute to mitigation/NDC	Annual emissions and removals
Updates to previously provided information	Environmental integrity	Annual quantity of ITMOs
Information on authorizations	Measurement of mitigation outcomes	Total quantitative CAs
Information on CAs	Avoid negative impacts, Human rights	An annual emissions balance
Information on avoiding double use	Sustainable development	...
	...	


Included in the structured summary

## When?

No later than 31 December of the relevant year (2024, 2026, 2028, ...)

## How / Where?

 **BTR Annex IV outline**  
Decision 6/CMA.4, annex VI

 **Structured summary**  
To be available as CTF tool in  
ETF Reporting Tools



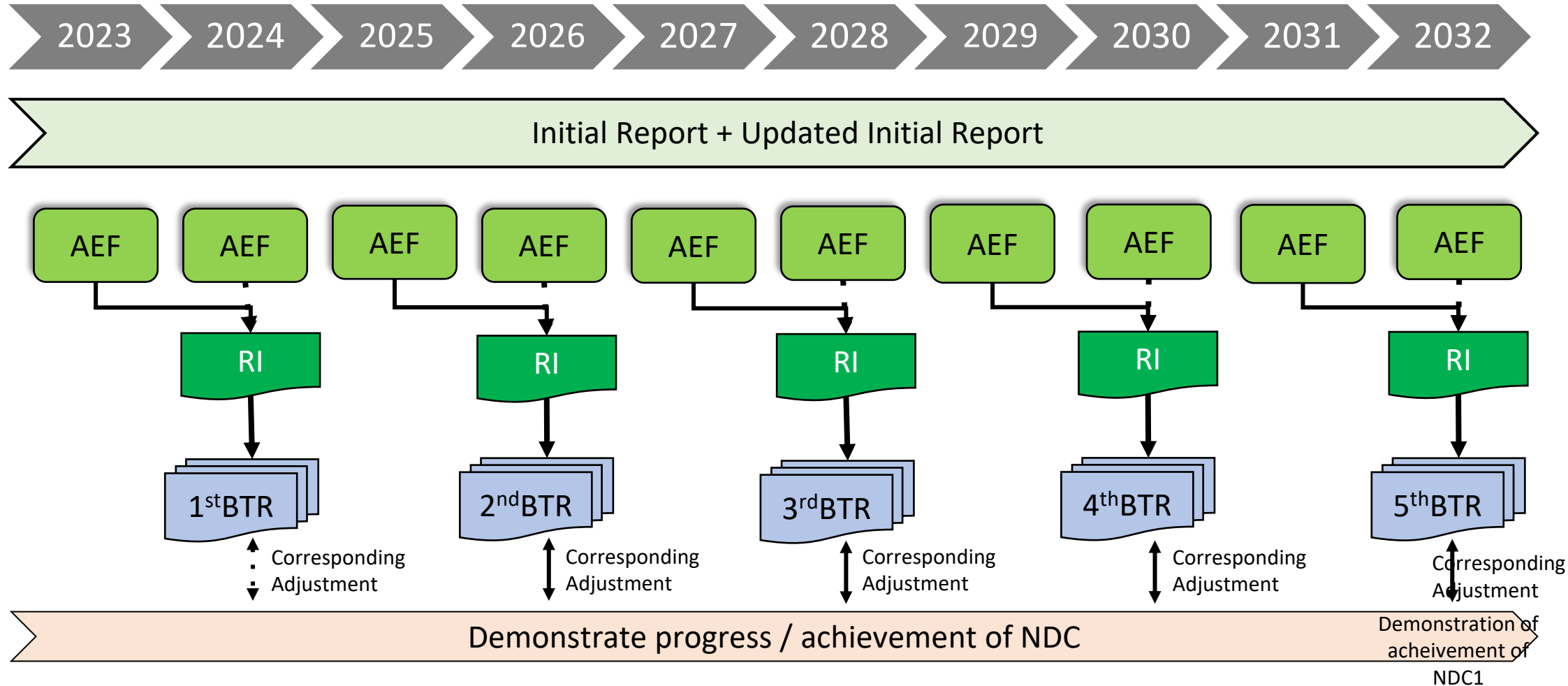
 Submission  
portal



# Key Considerations on Reporting

	Description	Key consideration
1	<b>Review Article 6 reporting elements</b>	<input type="checkbox"/> What parties are required to report under Article 6 and when to report? Familiarize with reporting templates and outlines
2	<b>Identify sources of reporting information</b>	<input type="checkbox"/> Identifying where to collect information required for reporting – What information is readily available from what sources and what information would require additional policy consideration/decision-making
3	<b>Set up national arrangement and process for Article 6 reporting</b>	<input type="checkbox"/> How should the national arrangement and process for Article 6 reporting look like?
4	<b>Drafting process</b>	<input type="checkbox"/> How to draft the reports – example texts and guiding notes
5.1	<b>Consistency check</b>	<input type="checkbox"/> How to ensure consistency of reported information <input type="checkbox"/> How to respond to inconsistency, if found
5.2	<b>Participate in the review process</b> and consider A6TER report for continuous improvement	<input type="checkbox"/> What is the A6TER review procedure (flow) <input type="checkbox"/> How should countries participate in the review of its IR (Role of party under review) (6/CMA.4, annex II, VIII)

# Linkages of Article 6.2 Reporting with NDC Accounting



AEF: Agreed Electronic Format  
 BTR: Biennial Transparency Report  
 ETF: Enhanced Transparency Framework

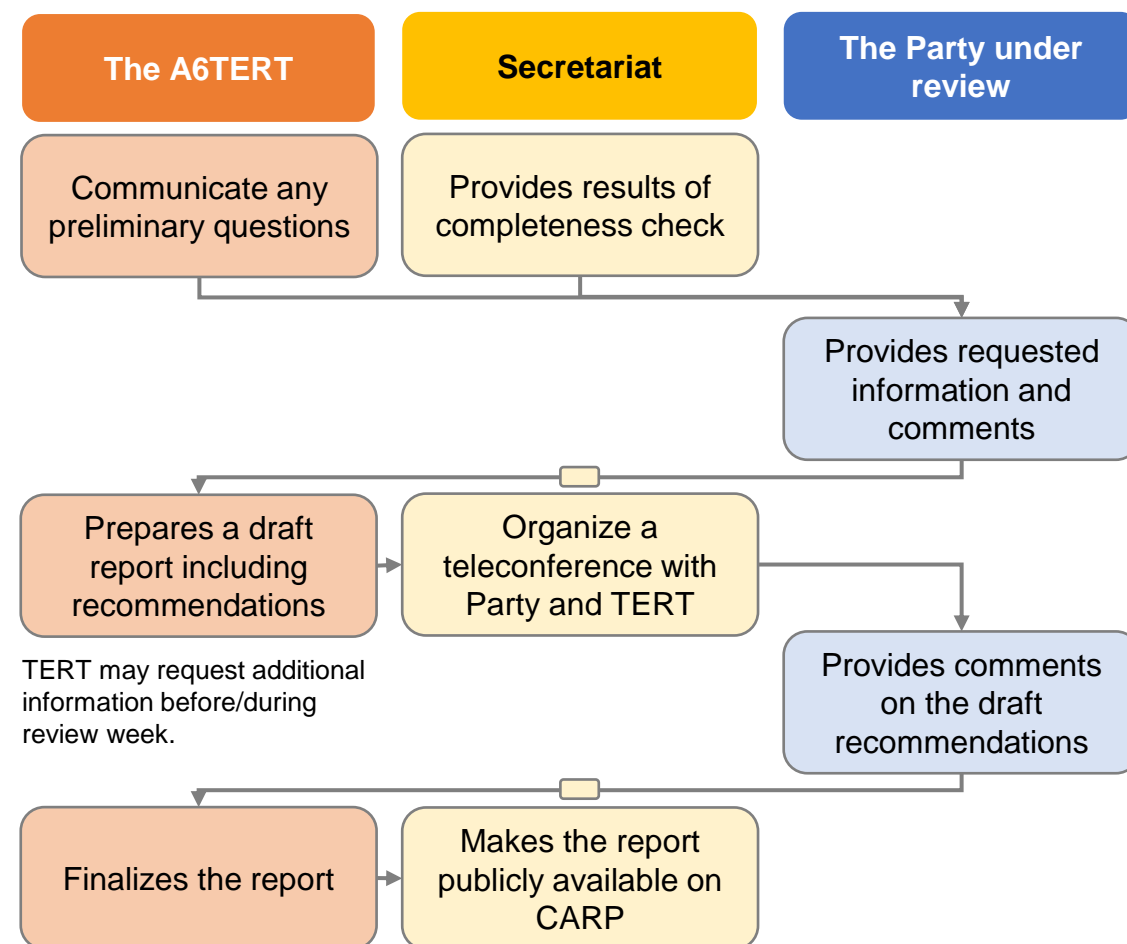


# Consistency Check and Review

Article 6 reports will undergo a consistency check (by the secretariat) and/or a review (by Article 6 technical expert review team (A6TERT)) depending on the type of reports.

Type of reports		Consistency check (Quantitative information)	Article 6 technical expert review (A6TER)
Initial report / Updated initial report			✓
Annual information		✓	Consideration of the results
Biennial information	Annex 4 to BTR		✓
	Structured summary	✓	Consideration of the results

## Article 6 Technical Expert Review Procedures (Summary of key steps)\*



\* For full procedures, please see Decision 6/CMA.4, annex II.

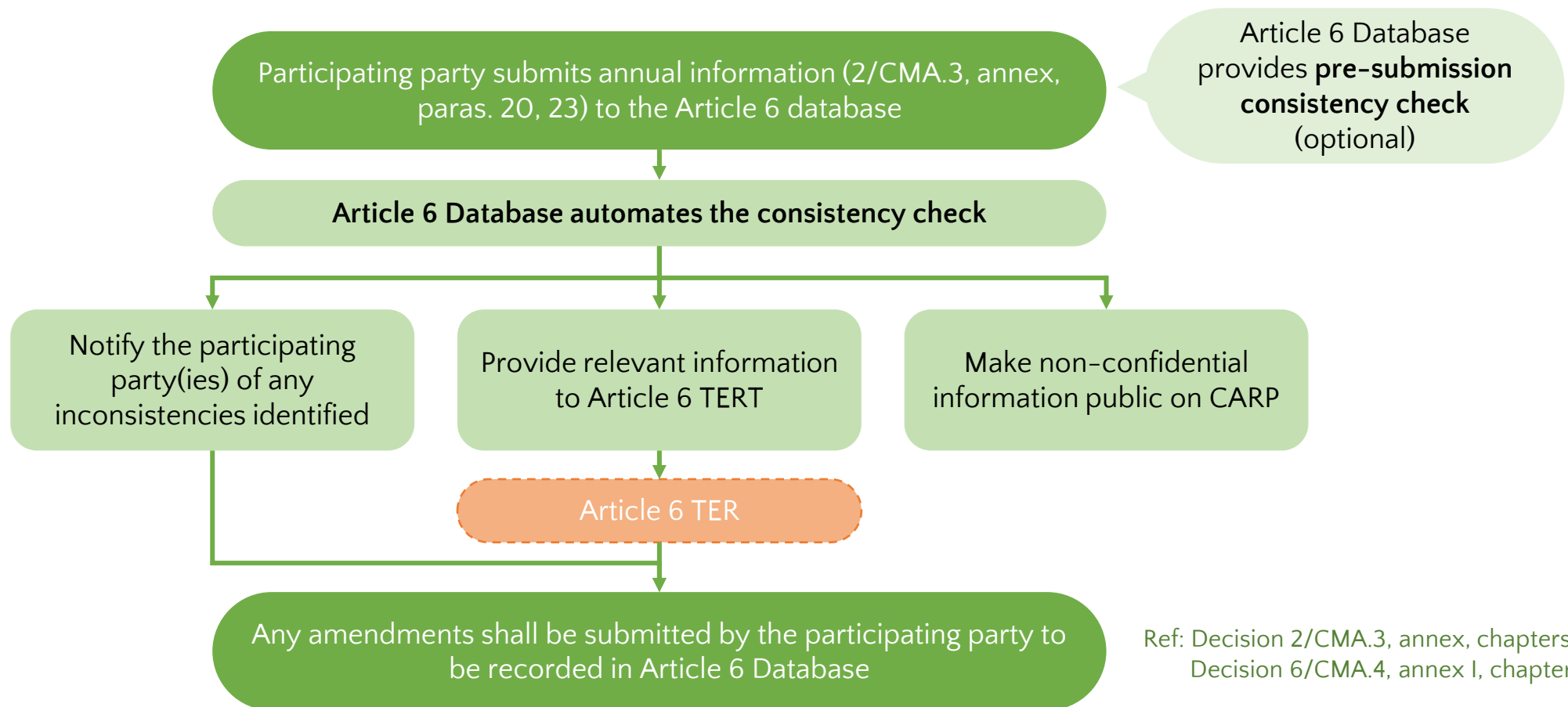
# Results from Article 6 Technical Expert Review

The Article 6 technical expert review will:

- Specify **recommended actions** including recommendations on how to improve consistency with the Article 6 requirements and address identified inconsistencies in quantitative information
- May **identify capacity-building needs and areas for improvement** (in consultation with the participating party)

# Consistency Check

“Consistency check” is a process performed by the UNFCCC Secretariat through the Article 6 Database by checking the **consistency (accuracy and completeness) of information** reported by a participating party for recording in the Article 6 database **with the requirements of the Article 6.2 guidance and across the participating parties in a cooperative approach.**



Ref: Decision 2/CMA.3, annex, chapters VI.B;  
Decision 6/CMA.4, annex I, chapter III.B.

Any questions

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