

## Submission by Norway: work of the Subsidiary Body for Scientific and Technological Advice (SBSTA) on developing common reporting tables and tabular format, outlines for reports and a training programme for technical expert review

### Introduction

The adoption of decision 18/CMA.1 with common modalities, procedures and guidelines (MPGs) for the enhanced transparency framework is important for robust reporting under the Paris Agreement.

Norway appreciates the opportunity to present our views on the work referred to in paragraph 12 of decision 18/CMA.1.

In designing tables, tabular formats, outlines for reports and a training programme the overall approach should be to build on and adjust what has already been developed under the UNFCCC. However, a "copy and paste" approach may not necessarily work as we must ensure consistency with the MPGs.

Further we must make sure that the tables, formats, outlines for reports as well as the training programme, are efficient in use and fit its purpose. For example, the common tables and tabular formats should be designed in such way that they could be used by all Parties, also when a developing country Party has used the flexibility in a provision.

Timely delivery on this work is key.

The outcome from the SBSTA will be adopted by CMA 3 in 2020 and Parties will submit their first reports at the latest by 31 December 2024. It is crucial to have clarity on these elements to ensure essential and efficient capacity building to developing country Parties for their implementation of Article 13 of the Paris Agreement, as reflected in paragraph 7 of decision 18/CMA.1.

This submission is structured around the elements for the SBSTA's work. It also includes some views on the process for the work that ends in November 2020.

### Common reporting tables for the electronic reporting of the information referred to in chapter II - national inventory

Paragraph 38 of the MPGs states that the national inventory report consists of a national inventory document and the common reporting tables. In our view, the common reporting tables for reporting greenhouse gas (GHG) data should build on the Common Reporting Format (CRF) tables and CRF software. These were developed through a thorough process to enable electronic reporting of GHG data. The CRF tables are in accordance with the IPCC 2006 Guidelines.

The flexibility provisions of the MPGs may not need to be reflected in how the common reporting tables are structured. The application of a flexibility provision could instead be accommodated by how (e.g. the use of notation keys) and the extent to which various tables are filled out.

All Parties will use the IPCC 2006 Guidelines for their GHG reporting from 2024. Capacity building is crucial for many developing countries to enable reporting in accordance with both the MPGs and the common reporting tables. An increasing number of Parties have experience from using the IPCC 2006 guidelines. This, together with experience from using the CRF software and CRF tables could provide valuable input for capacity building in the coming years.

At the time of this submission, the IPCC has not yet considered the methodology report called 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories. The 2019 Refinement will update, supplement and/or elaborate the 2006 IPCC Guidelines where gaps or out-of-date science have been identified. Provided that the methodology report is adopted/accepted by the IPCC at its plenary meeting in May 2019, it may be relevant for the development of common reporting tables.

### Common tabular formats for the electronic reporting of the information referred to in chapter III - information necessary to track progress

In chapter III of the MPGs, four areas are relevant for the SBSTA's work. These are information necessary to track progress made in implementing and achieving its NDC under Article 4, information on actions, policies and measures, a summary of GHG emissions and removals and finally projections.

#### 1. Information necessary to track progress made in implementing and achieving its NDC under Article 4

The specific information requirements are captured in paragraphs 65-78 of the MPGs. What type of information a Party will present, and especially its form (number, description), will depend on a Party's NDC under Article 4. The common tabular formats must therefore accommodate presentation of various types of information, quantitative and qualitative. Some areas that seem especially relevant for presentation in tables are description of the NDC under Article 4, the structured summary required by paragraph 77 as well as the methodologies and assumptions.

In developing tables that are appropriate for the various information elements it can be useful to look at the common tabular formats (CTFs) from decision 19/CP.18. It should be noted that these do not match the requirements from decision 18/CMA.1 fully. Adjustments are therefore needed. To help Parties deliberations we suggest that the secretariat are requested to prepare draft tables based on current materials and suggestions from Parties submissions.

#### 2. Information on actions, policies and measures under Article 4

Paragraph 82 of the MPGs is clear that the information on actions, policies and measures to the extent possible, shall be provided in a tabular format. Further paragraph 85 reflects that estimates of expected and achieved GHG emission reductions are to be provided in the same tabular format as referred to in paragraph 82.

In Norway's view the SBSTA should therefore develop one table for the information requested by paragraph 82 and 85. The information specified in paragraphs 82 and 85 is very similar to the information requested through CTF table 3 in decision 19/CP.18. CTF table 3 should therefore be the starting point for the SBSTAs work. In assessing CTF table 3, the

SBSTA could focus on aligning the wording of the column headings and footnotes with decision 18/CMA.1 and for which years the GHG reductions should be reported.

### 3. A summary of GHG emissions and removals

Paragraph 91 of the MPGs requires Parties that submit a stand-alone national inventory report to provide a summary of its GHG emissions and removals in a tabular format. The information shall be provided for the reporting years corresponding to the Party's most recent national inventory report. Such tables can be generated and imported from the summary tables in the CRF. The set of CTF table 1 in decision 19/CP.18 are today imported directly from the CRF Reporter's summary tables.

### 4. Projections

Paragraph 101 of the MPGs requires that projections are presented in graphical and tabular formats. Three different types of projections can be reported, a 'with measures' projection of all GHG emissions and removals, a 'with additional measures' projection and a 'without measures' projection. Presenting information on key variables and assumptions for such projections are important for the transparency of reporting projections.

The SBSTA should develop one tabular format that can be used for all three types of projections. In addition, the SBSTA should develop one tabular format for information on key variables and assumptions. A good starting point are CTF table 5 and table 6 in decision 19/CP.18. In doing so there are two main areas for consideration. Firstly, the historic years in the table should reflect that not all Parties are required to report time series back to 1990. Secondly, the year/years for which Parties will provide projections should reflect paragraph 95.

### Common tabular formats for the electronic reporting of the information referred to in chapters V - support provided and mobilized

Paragraph 123 and 124 of the MPGs require developed country parties to report in a tabular format via bilateral regional and other channels and via multilateral channels. For reporting on support mobilized using a tabular format is not mandatory. Parties are already reporting on bilateral and multilateral channels in a Common Tabular Format (CTF) under current reporting arrangements. The CTF is a good starting point for developing tables under the MPGs. We will highlight some key areas where the reporting tables can both clarify COP24 outcome and facilitate a more common understanding and increased comparability.

First, Norway is committed to giving as granular information as possible in our reporting. Currently the OECD-DAC Creditor Reporting System (CRS) system allows parties to present disaggregated project-level data. The CTF should facilitate reporting of disaggregated information, by having different columns for reporting for the "recipient" category. In order to ease the burden of reporting, it should be possible to import data reported to the DAC for reporting purposes under the UNFCCC. We also report on sectors by using the sector classification system, with purpose codes and names, in OECD DACs CRS. Including this sector classification system in the CTF could facilitate greater comparability among parties.

Second, there is an option of reporting multi-bilateral contributions under either the bilateral section or the multilateral section. To avoid confusion and the risk of double counting of funds, the CTF should clarify where and how to best report such bilateral funds. Norway

follows the guidance from OECD DAC and considers all our earmarked contributions as bilateral climate finance, including also the bilateral funds that are channeled through multilateral institutions. We prefer that the CTF is based on this understanding

Third, under the multilateral section parties should report inflows and/or outflows of funds. Norway currently reports the climate-specific share of our core contribution to multilateral institutions by using data that the OECD receives from these multilateral institutions. It is a challenge that country reporting depends on information from these multilateral institutions. We acknowledge that parties will differ in their approaches, but a major improvement in reporting would be achieved if parties both report their climate specific share – and explain how they calculate this share. Information on total support to the multilateral institution, as well as the share of the multilateral provider's climate change portfolio, would also enhance transparency. The CTF table should enable parties to present this information.

Fourth, reporting on support mobilized through public intervention could be done in tabular and/or textual format. Norway considers that reporting in a tabular format would greatly improve the transparency of information on financial support mobilized. We would highlight the need to create reporting fields for explaining the different types of public intervention used to mobilize finance. The CTF could also facilitate a more convergent classification on how to establish the causality between the intervention and the funds mobilized.

#### [Common tabular formats for the electronic reporting of the information referred to in chapters VI - support needed and received](#)

COP24 decided that developing country Parties should provide certain information in textual format and in a common tabular format. Currently, developing country Parties can report on support needed and received through their National Communications or Biennial Update Reports. However, the guidelines for reporting are very limited.

Reporting in the CTF have the potential to significantly improve comparability and data across developing countries. The tables should ensure that certain types of information can be provided by all parties through providing standardized response options. At the same time, the tables should allow for a flexibility that capture differences in capacity to monitor and track climate finance received and support needed – and incentivizes Parties to enhance their reporting over time as capacity allows. Parties should always have the option to provide more information if available, and to leave out information if it is not available or not applicable. We would also highlight the need to include information on methodologies and definitions used in countries reporting, e.g. through a documentation box.

#### [Outlines of the biennial transparency report, national inventory document and technical expert review report](#)

##### [Biennial transparency report](#)

Although there are different legal provisions for some of the elements to be reported in the biennial transparency report (BTR), paragraph 10 of the MPGs specifies the information elements to be included. A general outline for the biennial transparency report could therefore reflect the various headings in the MPGs. It would in addition include an introductory chapter

I that among others includes information on areas of improvement as reflected in paragraph 7 of the MPGs.

- I. Introduction, including information related to facilitating improved reporting and transparency over time, chapter 1.D of the MPGs
- II. National inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases (*included here if submitted as a component of the BTR*)
- III. Information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement
- IV. Information related to climate change impacts and adaptation under Article 7 of the Paris Agreement
- V. Information on financial, technology development and transfer and capacity-building support provided and mobilized under Articles 9–11 of the Paris Agreement
- VI. Information on financial, technology development and transfer and capacity-building support needed and received under Articles 9–11 of the Paris Agreement

#### National inventory document

Chapter II of the adopted MPGs in decision 18/CMA.1 is clear on what Parties will report in their national inventory document (NID). Many of the reporting elements are relevant for each GHG sector and Parties are used to report on a sectoral basis. The outline and general structure in the appendix of decision 24/CP.19, with separate chapters for each sector, can therefore be a useful starting point. It would however need to be aligned with the level of details in the adopted MPGs and include chapters for cross-cutting issues.

#### Technical expert review report

The SBSTA should focus on developing a rather general outline for the technical expert review report. It should reflect the scope defined in paragraph 146 of the MPGs.

An outline, building on paragraph 146 and that includes a heading for introduction and summary, and one for conclusions and recommendations, could look as follows;

- I. Introduction and summary
- II. Technical review of the reported information
  - A. A review of the consistency of the information submitted by the Party under Article 13, paragraphs 7 and 9, of the Paris Agreement with the MPGs, taking into account the flexibility accorded to the Party under Article 13, paragraph 2, of the Paris Agreement;
  - B. Consideration of the Party's implementation and achievement of its NDC under Article 4 of the Paris Agreement;
  - C. Consideration of the Party's support provided, as relevant;
  - D. Identification of areas of improvement for the Party related to implementation of Article 13 of the Paris Agreement;
  - E. For those developing country Parties that need it in the light of their capacities, assistance in identifying capacity-building needs.

### III. Conclusions and recommendations

Such a general outline could later be further developed by the Secretariat and the lead reviewers as experience is gained from the review process. Ensuring an efficient and practical system for Parties and reviewers is important. We therefore emphasize that this should be taken into consideration in further development in the outline.

#### Training programme for technical experts participating in the technical expert review

Through paragraph 12(c) in decision 18/CMA.1, the SBSTA is mandated to develop a training programme for technical experts participating in the technical expert review. The COP and the CMP have over the years requested the secretariat to implement and update various training programmes for review experts.

The SBSTA should request the secretariat, with input from the lead reviewers, to develop the training programme. This could then be considered and adopted by the CMA in 2020.

In developing the training programme, the secretariat should take into consideration the experiences from earlier training programmes. The new training programme should be more accessible throughout the year and also, to the extent possible, be possible to download.

#### Organization of work

The SBSTAs mandate is clear, both in scope and in terms of when the work is to be finished. At the June-session this year, Parties will need to discuss how the work can be organized up to 2020. In our view, this should include dividing the work, dependent on the elements for discussion. We should also define modes of work that fit the process and the elements under discussion, noting that the allocation of discussion time may vary between the elements as a result of the technical details.

Again, we highlight the importance of making timely progress that facilitate Parties preparation for reporting under the Paris Agreement.