

Argentina, Brazil and Uruguay submission on common reporting tables, common tabular formats, outlines and TER training – Part I

Argentina, Brazil and Uruguay (ABU) welcomes the opportunity to present their views on the workprogram referred in paragraph 12 of Decision 18/CMA.1¹.

The present submission from ABU will focus on key elements that need to be considered up-front during the 2 years work program (2019 – 2020) to be developed by SBSTA:

- General principles to guide the SBSTA work program;
- Potential challenges of developing country Parties in implementing the Biennial transparency report (BTR) outline and associated common reporting tables (CRTs) and common tabular formats (CTFs); and
- Proposed outlines, indicating where CRTs and CTFs should be used:
 - Biennial transparency report (BTR) – Annex I
 - National inventory document (NID) – Annex II
 - Technical expert review report (TERR) – Annex III

ABU reserve the right of making additional future submissions on topics not covered by the present submission, including details on CRTs, CTFs and the training programme for technical experts participating in the technical expert review (TER).

CRTs and CTFs can start to be developed during 2019 but don't need to be finalized immediately. Some CTFs (i.e. "structured summary") will depend on results of other SBSTA agenda items (i.e. Article 6). The training programme can be developed in 2020 when Parties will have more clarity on the outlines, particularly the TERR.

Mandate

Paragraph 12 of Decision 18/CMA.1 requested SBSTA to *"...develop, pursuant to the modalities, procedures and guidelines, for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its third session (November 2020):*

- (a) Common reporting tables for the electronic reporting of the information referred to in chapter II, and common tabular formats for the electronic reporting of the information referred to in chapters III, V and VI of the annex, taking into account the existing common tabular formats and common reporting formats;*
- (b) Outlines of the biennial transparency report, national inventory document and technical expert review report, pursuant to the modalities, procedures and guidelines contained in the annex;*
- (c) A training programme for technical experts participating in the technical expert review".*

¹ Decision 18/CMA.1 "Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement". Available at: https://unfccc.int/sites/default/files/resource/cma2018_3_add2%20final_advance.pdf

Main principles to guide SBSTA work program

- I. **Parties shall work to consolidate and implement the reporting and review requirements agreed to in COP 24.** The modalities, procedures and guidelines (MPGs) pursuant to Article 13 paragraph 13 of the Paris Agreement (PA), adopted by Decision 18/CMA.1, have established **all** reporting and review requirements related to the BTRs under the enhanced transparency framework (ETF). Any proposal that could lead to the “introduction” of additional reporting and/or review requirements (e.g. “types of relevant indicators per type of NDC” and “assessment/approval of it’s relevance”) risks reopening the Katowice accords and would not be acceptable.
- II. **Parties shall fully respect and support the implementation of the “flexibility provisions” of the ETF MPGs,** in particular paragraphs 6² and 149.e³ of the Annex to Decision 18/CMA.1. The CRTs, CTFs and outlines must clearly “create the necessary space” for developing country Parties to “concisely clarify capacity constraints, noting that some constraints may be relevant to several provisions, and provide self-determined estimated time frames for improvements in relation to those capacity constraints”. In addition, the TER training programme shall clearly explain the role (and limitations) of the TER team in treating the “flexibility information” provided by developing countries.
- III. **Parties should pay particular attention to the interlinkages between the ETF MPGs and other decisions of the Katowice climate package.** The MPGs have not been decided in isolation and are part of a package of decisions that will also determine how certain types of information will be reported by Parties, in particular:
 - a. Decision 4/CMA.1 - Further guidance in relation to the mitigation section of decision 1/CP.21, in particular:
 - i. Annex I: **Information to facilitate clarity, transparency and understanding of nationally determined contributions,** referred to in decision 1/CP.21, paragraph 28;
 - ii. Annex II: **Accounting for Parties’ nationally determined contributions,** referred to in decision 1/CP.21, paragraph 31;
 - b. Decision 8/CMA.1 - Matters relating to **Article 6** of the Paris Agreement and paragraphs 36–40 of decision 1/CP.21:

² “The **application of a flexibility** provided for in the provisions of these MPGs for those developing country Parties that need it in the light of their capacities **is to be self-determined**. The developing country Party shall clearly indicate the provision to which flexibility is applied, concisely clarify capacity constraints, noting that some constraints may be relevant to several provisions, and provide self-determined estimated time frames for improvements in relation to those capacity constraints. When a developing country Party applies flexibility provided for in these MPGs, the technical expert review teams **shall not review** the Party’s determination to apply such flexibility or whether the Party possesses the capacity to implement that specific provision without flexibility”.

³ “Technical expert review teams shall not: ... (e) For those developing country Parties that need flexibility in the light of their capacities, review the Party’s determination to apply flexibility that has been provided for in these MPGs, including the self-determined estimated time frames referred to in paragraph 6 above, or whether a developing country Party possesses the capacity to implement that specific provision without flexibility”.

- i. In regard to this specific decision, SBSTA will continue consideration of the mandates with a view to forwarding a draft decision for consideration and adoption by CMA at its second session (December 2019)
 - c. Decision 9/CMA.1 - Further guidance in relation to the **adaptation communication**, including, inter alia, as a component of nationally determined contributions, referred to in Article 7, paragraphs 10 and 11, of the Paris Agreement;
 - i. In regard to this specific decision, is important to highlight that the Adaptation Committee will “develop, with the engagement of the Intergovernmental Panel on Climate Change Working Group II, using relevant existing guidance as a starting point, as appropriate, by June 2022, draft supplementary guidance for voluntary use by Parties in communicating information in accordance with the elements contained in the annex, for consideration by the subsidiary bodies at their fifty-seventh sessions (November 2022) in the context of their consideration of the report of the Adaptation Committee”; and
 - d. Decision 12/CMA.1 - Identification of the information to be provided by Parties in accordance with Article 9, paragraph 5, of the Paris Agreement.
- IV. **Parties should aim to ensure that the BTR outline, including it’s CRFs and CTFs, allows for a “balanced report” of all information required and/or elected to be reported by a Party:** it is critical that the BTR outline and it’s tables are not “concentrated” in only one type of information to be reported. Particular attention should be paid to all information covered by the “shall requirements”: “information necessary to track-progress” and “support provided and mobilized”. In regard to information on “support provided”, reporting should represent an improvement on the current practice of developed countries through the Biennial Reports.
- V. **Parties should aim to maximize the use of CTFs:** even recognizing that not all types of information can be best presented in a tabular format, SBSTA should aim to elaborate as much as possible CTFs in order to facilitate not only the presentation of concise information, but also the potential systematization and use of the information by the global stocktake (GST).

Potential challenges of developing country Parties in fulfilling the outline and it’s associated CRFs and CTF

During the negotiation of the MPG of the ETF, all Parties have recognized that developing country Parties have “different starting points” and have engaged constructively to recognize the necessary flexibility to developing country Parties to improve reporting and transparency over time.

In addition to the “flexibility provisions” it was also decided that “support shall be provided to developing country Parties for the implementation of Article 13 and for the building of transparency-related capacity of developing country Parties on a continuous basis”⁴.

⁴ Paragraph 7 of Decision 18/CMA.1

In light of the reporting requirements adopted in Decision 18/CMA.1, there are some **potential challenges that developing country Parties may face** in fulfilling the outlines, CRFs and CTFs, in particular in relation to **information to be reported biennially**.

The main challenges are related to the changes that will be needed in the current practices for collecting, managing and processing activity data at different aggregation levels (including in statistical databases and institutional arrangements) associated with:

- **Annual estimates of anthropogenic emissions by sources and removals by sinks of greenhouse gases, prepared using the 2006 IPCC Guidelines for National Greenhouse Gas Inventories:** the current practice of most developing countries is to prepare estimates (not necessarily annual estimates) without the level of details required by the IPCC 2006 GL and its associated CRF tables applied by Annex I Parties on their annual reporting to the Convention. When deciding on the CRFs associated with section II.E Parties need to take into consideration that most likely in the first BTRs submissions from developing countries several information may be missing and/or not available in some sectors and/or emissions sources and sinks. In addition it will need to be considered specific training needs for the use of any tool and/or software (e.g. “CRF Reporter”);
- **Estimates of expected and achieved GHG emission reductions for its actions, policies and measures:** the Biennial Reports show that many developed country Parties face challenges in estimating emission reductions of their actions, policies and measures. It is reasonable to expect that developing country Parties will have even more difficulties to fulfill this reporting requirement. The flexibility provision established in paragraph 85 of annex to Decision 18/CMA.1 will most likely be applied;
- **“Information necessary to track-progress”:** this may represent a challenge since it will be the first time that such information will be provided by all Parties and will be specific based on the type of NDC and indicators chosen by the Party.
- **Projections of GHG emissions and removals, as applicable:** Even though this is an optional section of the Information necessary to track progress made in implementing and achieving NDCs under Article 4 of the PA, developing countries will face many challenges due to lack of national technical capacity and tools to model and these capacities will take several years to be developed to a point where biennial reports, including emission projections, can be included.

ANNEX I – Proposed outline for the biennial transparency report (BTR)

The proposed outline follows the structure and agreed text of the MPG; and also indicates where the information to be provided could be presented in common reporting tables and/or common tabular formats. Details of such tables and formats are not subject of this submission.

ABU suggests the BTR should have 6 chapters. Parties may present part of the information in annexes related to each chapter:

- Chapter I – Overview
- Chapter II – National inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases
- Chapter III – Information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement
- Chapter IV – Information related to climate change impacts and adaptation under Article 7 of the Paris Agreement (optional)
- Chapter V – Information on financial, technology development and transfer and capacity-building support provided and mobilized under Articles 9–11 of the Paris Agreement (optional only for developing country Parties)
- Chapter VI – Information on financial, technology development and transfer and capacity-building support needed and received under Articles 9–11 of the Paris Agreement (optional)

Chapter I – Overview:

- National circumstances and institutional arrangements⁵
- Summary of flexibility provisions applied by developing country Parties
 - *Common tabular format **shall** include information on:*
 - *Flexibility provisions applied by developing country Parties*
 - *Concise clarification about the capacity constraints of developing country Parties, noting that some constraints may be relevant to several provisions*
 - *Self-determined estimation of time frames for improvements in relation to those capacity constraints*
- Summary of areas of improvement in relation to its reporting pursuant to chapters II, III, IV, V and VI of these MPGs
 - *Common tabular format **should** include information on:*
 - *Areas of improvement identified by the Party and the technical expert review team in relation to the Party's implementation of Article 13 of the Paris Agreement;*
 - *How the Party is addressing or intends to address areas of improvement, as appropriate;*

⁵ In order to avoid repetition of the same and/or similar information across different chapters of the BTR, cross-cutting information on national circumstances and institutional arrangements could be presented only in the “Overview” chapter. If necessary, Parties may include specific aspects related to national circumstances and/or institutional arrangements that are relevant to the information to be reported in other respective chapters (e.g. specific institutional arrangements for the preparation and elaboration of national GHG inventories).

- *For those developing country Parties that need flexibility in the light of their capacities, highlight the areas of improvement that are related to the flexibility provisions used;*
- *Identification of reporting-related capacity-building support needs, and any progress made, including those previously identified as part of the technical expert review.*
- Short summary of each Chapter (II through VI)

Chapter II – National inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases:

- Refer to Annex 2 (National Inventory Document Outline)

Chapter III - Information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement:

- National circumstances and institutional arrangements⁶
 - *Common tabular format **shall** include information on:*
 - *Government structure;*
 - *Population profile;*
 - *Geographical profile;*
 - *Economic profile;*
 - *Climate profile;*
 - *Sector details.*
- Description of a Party's nationally determined contribution under Article 4 of the Paris Agreement, including updates
 - *Common tabular format **shall** include information on:*
 - *Target(s) and description, including target type(s) (e.g. economy-wide absolute emissions reduction, emissions intensity reduction, emissions reductions 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 internationally transferred mitigation outcomes under Article 6 towards NDCs under Article 4 of the Paris Agreement;*
 - *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).*

⁶ Parties may choose to present cross-cutting information on national circumstances and institutional arrangements in the "Overview" chapter and include in the chapter only specific aspects relevant to the main information presented in the chapter.

- Information necessary to track progress made in implementing and achieving its nationally determined contribution under Article 4 of the Paris Agreement
 - *Common tabular format for “methodology and/or accounting approach used” **shall** include information on:*
 - *Target(s);*
 - *The construction of baselines, to the extent possible;*
 - ***Each indicator identified;***
 - *Key parameters, assumptions, definitions, data sources and models used;*
 - *IPCC guidelines used;*
 - *Metrics used (i.e. 100-year time-horizon global warming potential (GWP) values from the IPCC Fifth Assessment Report, or 100-year time-horizon GWP values from a subsequent IPCC assessment report as agreed upon by the CMA, and other metrics (e.g. global temperature potential) chosen by the Party, indicating the values of the metrics used and the IPCC assessment report they were sourced from);*
 - *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, including as applicable:*
 - *The approach used to address emissions and subsequent removals from natural disturbances on managed lands;*
 - *The approach used to account for emissions and removals from harvested wood products;*
 - *The approach used to address the effects of age-class structure in forests;*
 - *Methodologies used to estimate mitigation co-benefits of adaptation actions and/or economic diversification plans;*
 - *Methodologies associated with any cooperative approaches that involve the use of internationally transferred mitigation outcomes towards its NDC under Article 4, consistent with guidance developed related to Article 6;*
 - *Methodologies used to track progress arising from the implementation of policies and measures;*
 - *Any other methodologies related to its NDC under Article 4;*
 - *Any conditions and assumptions relevant to the achievement of its NDC under Article 4.*
 - *Common tabular format for “structured summary” **shall** include information on:*
 - *For each selected indicator (**either qualitative or quantitative**):*
 - *Information for the reference point(s), level(s), baseline(s), base year(s), or starting point(s);*
 - *Information for previous reporting years during the implementation period of its NDC under Article 4, as applicable;*
 - *The most recent information for each reporting year;*
 - *Where applicable, information on GHG emissions and removals consistent with the coverage of its NDC under Article 4;*

- *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;*
- *When participating in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards its NDC under Article 4, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC:*
 - *Information as indicated in paragraph 77d and **consistent with guidance developed related to Article 6, including information on how double counting of net GHG emission reductions has been avoided (to be defined by SBSTA in 2019)***
- Mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans, related to implementing and achieving a nationally determined contribution under Article 4 of the Paris Agreement
 - *Common tabular format **shall** include information on:*
 - *Name;*
 - *Description;*
 - *Objectives;*
 - *Type of instrument (regulatory, economic instrument or other);*
 - *Status (planned, adopted or implemented);*
 - *Sector(s) affected (energy, transport, industrial processes and product use, agriculture, LULUCF, waste management or other);*
 - *Gases affected;*
 - *Start year of implementation;*
 - *Implementing entity or entities.*
 - *Optional:*
 - *Costs;*
 - *Non-GHG mitigation benefits;*
 - *How the mitigation actions identified in paragraph 80 above interact with each other, as appropriate*
- Summary of greenhouse gas emissions and removals corresponding to the Party's most recent national inventory report (only for Parties that submit a stand-alone national inventory report – tabular format)
- Projections of greenhouse gas emissions and removals (optional for developing country Parties)
 - *Common tabular format **shall** include information on:*
 - *'With measures' projection of all GHG emissions and removals*
 - *Optional:*
 - *'With additional measures' projection*
 - *'Without measures' projection*
 - *Models and/or approaches used and key underlying assumptions and parameters used for projections (e.g. gross domestic product growth rate/level, population growth rate/level)*

- *Changes in the methodology since the Party's most recent biennial transparency report*
- *Assumptions on policies and measures included in the 'with measures' projection and 'with additional measures' projection, if included*
- *Sensitivity analysis for any of the projections, together with a brief explanation of the methodologies and parameters used*
- *Sectoral basis and by gas, as well as for the national total, using a common metric consistent with its national inventory report*
- *With and without LULUCF;*
- Other information.

Chapter IV - Information related to climate change impacts and adaptation under Article 7 of the Paris Agreement (optional)⁷:

- National circumstances, institutional arrangements and legal frameworks⁸
 - *Common tabular format **should** include information on:*
 - *Biogeophysical characteristics;*
 - *Demographics;*
 - *Economy;*
 - *Infrastructure; and*
 - *Information on adaptive capacity.*
- Impacts, risks and vulnerabilities (optional)⁹
 - *Common tabular format **should** include information on:*
 - *Current and projected climate trends and hazards;*
 - *Observed and potential impacts of climate change, including sectoral, economic, social and/or environmental vulnerabilities;*
 - *Approaches, methodologies and tools, and associated uncertainties and challenges.*
- Adaptation priorities and barriers (optional)¹⁰
 - *Common tabular format **should** include information on:*
 - *Domestic priorities and progress towards those priorities; and*
 - *Adaptation challenges and gaps, and barriers to adaptation.*
- Adaptation strategies, policies, plans, goals and actions to integrate adaptation into national policies and strategies (optional)¹¹
 - *Common tabular format **should** include information on:*

⁷ Recalling that Article 7, paragraph 11 have gave to Parties the prerogative to choose the “channel” for reporting on adaptation: “The adaptation communication referred to in paragraph 10 of this Article shall be, as appropriate, submitted and updated periodically, as a component of or in conjunction with other communications or documents, including a national adaptation plan, a nationally determined contribution as referred to in Article 4, paragraph 2, and/or a national communication”.

⁸ Parties may choose to present cross-cutting information on national circumstances and institutional arrangements in the “Overview” chapter and include in the chapter only specific aspects relevant to the main information presented in the chapter.

⁹ A.B.U is of the opinion that even if a Party decided to submit information related to “climate change impacts and adaptation under Article 7 of the Paris Agreement” it may also choose to report some of the elements of the MPG.

¹⁰ Ibid.

¹¹ Ibid.

- *For each adaptation action (including any adaptation actions and/or economic diversification plans leading to mitigation co-benefits), any of the following, as appropriate:*
 - *Goal and/or objective;*
 - *Undertakings, efforts, plans, strategies and/or policies;*
 - *Priorities;*
 - *How best available science, gender perspectives and indigenous, traditional and local knowledge are integrated into adaptation; and*
 - *Stakeholder involvement.*
- *Progress on implementation of adaptation (optional)¹²*
 - *Common tabular format **should** include information on, any of the following, as appropriate:*
 - *For each adaptation action (including any adaptation actions and/or economic diversification plans leading to mitigation co-benefits):*
 - *Steps taken to formulate, implement, publish and update national and regional programmes, strategies and measures, policy frameworks (e.g. national adaptation plans) and other relevant information;*
 - *Implementation of adaptation actions identified in current and past adaptation communications, including efforts towards meeting adaptation needs, as appropriate;*
 - *Implementation of adaptation actions identified in the adaptation component of NDCs, as applicable;*
 - *Coordination activities and changes in regulations, policies and planning.*
- *Monitoring and evaluation of adaptation actions and processes (optional)¹³*
 - *Common tabular format **should** include information on, any of the following, as appropriate:*
 - *Establishment or use of domestic systems to monitor and evaluate the implementation of adaptation actions;*
 - *Approaches and systems for monitoring and evaluation, including those in place or under development;*
 - *Achievements, impacts, resilience, review, effectiveness and results;*
 - *Approaches and systems used, and their outputs;*
 - *Assessment of and indicators for:*
 - *How adaptation increased resilience and reduced impacts;*
 - *When adaptation is not sufficient to avert impacts;*
 - *How effective implemented adaptation measures are;*
 - *Implementation, in particular on:*
 - *Transparency of planning and implementation;*
 - *How support programmes meet specific vulnerability and adaptation needs;*
 - *How adaptation actions influence other development goals;*

¹² Ibid.

¹³ Ibid.

- *Good practices, experience and lessons learned from policy and regulatory changes, actions and coordination mechanisms.*
 - *Information related to the effectiveness and sustainability of adaptation actions, as appropriate, including on:*
 - *Ownership, stakeholder engagement, alignment of adaptation actions with national and subnational policies, and replicability;*
 - *The results of adaptation actions and the sustainability of those results.*
- *Information related to averting, minimizing and addressing loss and damage associated with climate change impacts (optional)¹⁴*
 - *Common tabular format **should** include information on, any of the following, as appropriate:*
 - *Observed and potential climate change impacts, including those related to extreme weather events and slow onset events, drawing on the best available science;*
 - *Activities related to averting, minimizing and addressing loss and damage associated with the adverse effects of climate change;*
 - *Institutional arrangements to facilitate the implementation of the activities referred to in paragraph 115(b) above.*
- *Cooperation, good practices, experience and lessons learned (optional)¹⁵*
 - *Common tabular format **should** include information on, any of the following, as appropriate:*
 - *Efforts to share information, good practices, experience and lessons learned, including as they relate to:*
 - *Science, planning and policies relevant to adaptation;*
 - *Policy innovation and pilot and demonstration projects;*
 - *Integration of adaptation actions into planning at different levels;*
 - *Cooperation to share information and to strengthen science, institutions and adaptation;*
 - *Area, scale and types of cooperation and good practices;*
 - *Improving durability and effectiveness of adaptation actions;*
 - *Helping developing countries to identify effective adaptation practices, needs, priorities, and challenges and gaps in a way that is consistent with encouraging good practices;*
 - *Strengthening scientific research and knowledge related to:*
 - *Climate, including research and systematic observation and early warning systems, to inform climate services and decision-making;*
 - *Vulnerability and adaptation;*
 - *Monitoring and evaluation.*

¹⁴ Ibid.

¹⁵ Ibid.

- Any other information related to climate change impacts and adaptation under Article 7 of the Paris Agreement (optional)¹⁶

Chapter V – Information on financial, technology development and transfer and capacity-building support provided and mobilized under Articles 9–11 of the Paris Agreement (optional only for developing country Parties):

- National circumstances and institutional arrangements (both for provision and mobilization of financial support and provision of technology development and transfer and capacity-building support)¹⁷
 - *Common tabular format shall include information on*¹⁸:
 - *Description of the systems and processes used to identify, track and report on support provided and mobilized through public interventions;*
 - *Description of challenges and limitations; Information on experience and good practices in relation to public policy and regulatory frameworks to incentivize further private climate financing and investment;*
 - *Efforts taken to enhance comparability and accuracy of information reported on financial support provided and mobilized through public interventions, such as through use of international standards or harmonization with other countries, institutions and international systems.*
- Underlying assumptions, definitions and methodologies
 - *Common tabular format shall include information on*¹⁹:
 - The chosen reporting year (calendar year, fiscal year);
 - The conversion between domestic currency and United States dollars;
 - The status (committed, disbursed);
 - The channel (bilateral, regional, multi-bilateral, multilateral);
 - The funding source;
 - The financial instrument (e.g. grant, concessional loan (including its grant-equivalence), non-concessional loan, equity, concessional guarantee (including its grant-equivalence), non-concessional guarantee, concessional insurance (including its grant-equivalence), insurance, other (specify));
 - Information on instruments and funding sources reported, including how a Party has determined finance to be concessional, including by using information such as grant equivalency, institution and /or instruments-based approaches;
 - The type of support (e.g. adaptation, mitigation, cross-cutting);
 - The sector;
 - The subsector;

¹⁶ Ibid.

¹⁷ Parties may choose to present cross-cutting information on national circumstances and institutional arrangements in the “Overview” chapter and include in the chapter only specific aspects relevant to the main information presented in the chapter.

¹⁸ When developing the CTFs for this chapter/element, SBSTA should use as “starting point” the current tables used in the context of the BRs.

¹⁹ When developing the CTFs for this chapter/element, SBSTA should use as “starting point” the current tables used in the context of the BRs.

- Whether it supported capacity-building and/or technology development and transfer objectives;
- The support as being climate-specific;
- Information on the efforts taken to avoid double counting, including on:
 - (i) How double counting among multiple Parties involved in the provision of support was avoided;
 - (ii) How double counting among multiple Parties involved in the mobilization of private finance through public interventions was avoided, including the methodologies and assumptions used to attribute the mobilized resources through public interventions reported to the Party that reports them, if possible relative to the type of instrument used for the mobilization;
 - (iii) How double counting was avoided between the resources reported as provided or mobilized, and the resources used under Article 6 by the acquiring Party for use towards the achievement of its NDC;
 - (iv) How support is attributed between multiple recipient countries, in cases where a project involves multiple recipient countries and where this information is reported on a country-by-country basis;
- The definition of public and private finance, in particular where entities or funds are mixed;
- How private finance was assessed as mobilized through public interventions, including by:
 - How it seeks to ensure that support provided and mobilized through public interventions effectively addresses the needs and priorities of developing country Parties for the implementation of the Paris Agreement, as identified in country-driven strategies and instruments, such as BTRs, NDCs and NAPs;
 - How it seeks to ensure that support provided and mobilized through public interventions is in line with the long-term goals of the Paris Agreement;
 - An indication of what new and additional financial resources have been provided, and how it has been determined that such resources are new and additional;
 - How the information provided reflects a progression from previous levels in the provision and mobilization of finance under the Paris Agreement;
 - Information on reporting on multilateral finance, including:
 - (i) Whether the multilateral finance reported is based on the Party's inflow contribution to a multilateral institution and/or on the Party's share in the outflow of the multilateral institution;

- (ii) Whether and how multilateral finance has been reported as climate-specific and how the climate-specific share was calculated, including by, for example, using existing international standards;
 - (iii) Whether multilateral finance has been reported as core/general, with the understanding that the actual climate finance amount it would transfer into depends on the programming choices of the multilateral institutions;
 - (iv) Whether and how multilateral finance has been attributed to the reporting Party.
- Information on financial support provided and mobilized under Article 9 of the Paris Agreement
 - *Bilateral, regional and other channels*
 - *Common tabular format **shall** include information on²⁰:*
 - *Year (calendar year, fiscal year);*
 - *Amount (in United States dollars and domestic currency) (the face value and, on a voluntary basis, the grant-equivalent value);*
 - *Recipient, including, to the extent possible, information on the recipient region or country and the title of the project, programme, activity or other (specify); Status (disbursed, committed);*
 - *Channel (bilateral, regional, multi-bilateral, other (specify));*
 - *Funding source;*
 - *Financial instrument (e.g. grant, concessional loan, non-concessional loan, equity, guarantee, insurance, other (specify));*
 - *The type of support (e.g. adaptation, mitigation or cross-cutting);*
 - *Sector (e.g. energy, transport, industry, agriculture, forestry, water and sanitation, cross-cutting, other (specify));*
 - *Subsector, as available;*
 - *Additional information, as available (such as project/programme details, implementing agency and, to the extent possible, link to relevant project/programme documentation – e.g. Project/programme identification number);*
 - *Whether it contributes to capacity-building and/or technology development and transfer objectives, as available.*
 - *Information on efforts taken to avoid double counting, according to underlying assumptions, definitions and methodologies described previously*
 - *Multilateral channels*
 - *Common tabular format **shall** include information on²¹:*
 - *Year (calendar year, fiscal year);*

²⁰ Ibid.

²¹ Ibid.

- *Institution (e.g. multilateral fund, the operating entities of the Financial Mechanism, entities of the Technology Mechanism, multilateral financial institution, international organization, other (specify));*
- *Amount (in United States dollars and domestic currency) (the face value and, on a voluntary basis, the grant-equivalent value);*
- *Core-general or climate-specific, as applicable;*
- *Inflows and/or outflows, as applicable;*
- *Recipient (e.g. country, region, global, project, programme, activity, other (specify)), as applicable, as available;*
- *Status (disbursed, committed);*
- *Channel (multilateral, multi-bilateral);*
- *Funding source;*
- *Financial instrument (e.g. grant, concessional loan, non-concessional loan, equity, guarantee, insurance, other (specify));*
- *The type of support (e.g. adaptation, mitigation or cross-cutting), as available;*
- *Sector (e.g. energy, transport, industry, agriculture, forestry, water and sanitation, cross-cutting, other (specify)), as available;*
- *Subsector, as available;*
- *Whether it contributes to capacity-building and/or technology development and transfer objectives, as applicable, as available.*
- *Information on efforts taken to avoid double counting, according to underlying assumptions, definitions and methodologies described previously*
- *Information on finance mobilized through public interventions*
 - *Common tabular format **shall** include information on²²:*
 - *Year (calendar year, fiscal year);*
 - *Amount (in United States dollars and domestic currency) (the face value and, on a voluntary basis, the grant-equivalent value, if applicable);*
 - *Amount of resources used to mobilize the support (in United States dollars and domestic currency);*
 - *Type of public intervention used (e.g. grant, concessional loan, non-concessional loan, equity, guarantee, insurance, policy intervention, capacity-building, technology development and transfer, technical assistance);*
 - *Recipient (country, region, global, project, programme, activity, other (specify));*
 - *Channel (bilateral, regional, multilateral);*
 - *The type of support (e.g. adaptation, mitigation or cross-cutting);*

²² Ibid.

- *Sector (e.g. energy, transport, industry, agriculture, forestry, water and sanitation, cross-cutting, other (specify));*
 - *Subsector;*
 - *Additional information.*
- Information on support for technology development and transfer provided under Article 10 of the Paris Agreement
 - *Common tabular format **shall** include information on²³:*
 - *Title;*
 - *Recipient entity;*
 - *Description and objectives;*
 - *Type of support (mitigation, adaptation or cross-cutting);*
 - *Sector;*
 - *Type of technology;*
 - *Status of measure or activity;*
 - *Whether the activity was undertaken by the public and/or private sector.*
 - *Whether the activity is part of projects reported under the previous points above including project identification number.*
- Information on capacity-building support provided under Article 11 of the Paris Agreement
 - *Common tabular format **shall** include information on²⁴:*
 - *Title;*
 - *Recipient entity;*
 - *Description and objectives;*
 - *Type of support (mitigation, adaptation or cross-cutting);*
 - *Status of measure or activity.*
 - *Type of capacity building*

Chapter VI – Information on financial, technology development and transfer and capacity-building support needed and received under Articles 9–11 of the Paris Agreement (optional):

- National circumstances, institutional arrangements and country driven-strategies²⁵
 - *Common tabular format **should** include information on:*
 - *Description of the systems and processes used to identify, track and report support needed and received, including a description of the challenges and limitations;*
 - *Information on country priorities and strategies and on any aspects of the Party's NDC under Article 4 of the Paris Agreement that need support.*
- Underlying assumptions, definitions and methodologies
- Information on financial support needed by developing country Parties under Article 9 of the Paris Agreement
 - *Common tabular format **should** include information on:*

²³ Ibid.

²⁴ Ibid.

²⁵ Parties may choose to present cross-cutting information on national circumstances and institutional arrangements in the “Overview” chapter and include in the chapter only specific aspects relevant to the main information presented in the chapter.

- *Title (of activity, programme or project);*
- *Programme/project description;*
- *Estimated amount (in domestic currency and in United States dollars);*
- *Expected time frame;*
- *Expected financial instrument (grant, concessional loan, non-concessional loan, equity, guarantee or other);*
- *Type of support (mitigation, adaptation or cross-cutting);*
- *Sector and subsector;*
- *Whether the activity will contribute to technology development and transfer and/or capacity-building, if relevant;*
- *Whether the activity is anchored in a national strategy and/or an NDC;*
- *Expected use, impact and estimated results.*
- Information on financial support received by developing country Parties under Article 9 of the Paris Agreement
 - *Common tabular format **should** include information on:*
 - *Title (of activity, programme or project);*
 - *Programme/project description;*
 - *Channel;*
 - *Recipient entity;*
 - *Implementing entity;*
 - *Amount received (in domestic currency and in United States dollars);*
 - *Time frame;*
 - *Financial instrument (grant, concessional loan, non-concessional loan, equity, guarantee or other);*
 - *Status (committed or received);*
 - *Sector and subsector;*
 - *Type of support (mitigation, adaptation or cross-cutting);*
 - *Whether the activity has contributed to technology development and transfer and/or capacity-building;*
 - *Status of activity (planned, ongoing or completed);*
 - *Use, impact and estimated results.*
- Information on technology development and transfer support needed by developing country Parties under Article 10 of the Paris Agreement
 - *Common tabular format **should** include information on:*
 - *Title (of activity, programme or project);*
 - *Programme/project description;*
 - *Type of support (mitigation, adaptation or cross-cutting);*
 - *Type of technology;*
 - *Expected time frame;*
 - *Sector;*
 - *Expected use, impact and estimated results*
 -
- Information on technology development and transfer support received by developing country Parties under Article 10 of the Paris Agreement
 - *Common tabular format **should** include information on:*

- *Title (of activity, programme or project);*
 - *Programme/project description;*
 - *Type of technology;*
 - *Time frame;*
 - *Recipient entity;*
 - *Implementing entity;*
 - *Type of support (mitigation, adaptation or cross-cutting);*
 - *Sector;*
 - *Status of activity (planned, ongoing or completed);*
 - *Use, impact and estimated results.*
- Information on capacity-building support needed by developing country Parties under Article 11 of the Paris Agreement
 - *Common tabular format **should** include information on:*
 - *Title (of activity, programme or project);*
 - *Programme/project description;*
 - *Expected time frame;*
 - *Type of support (mitigation, adaptation or cross-cutting);*
 - *Expected use, impact and estimated results.*
- Information on capacity-building support received by developing country Parties under Article 11 of the Paris Agreement
 - *Common tabular format **should** include information on:*
 - *Title (of activity, programme or project);*
 - *Programme/project description;*
 - *Implementing entity;*
 - *Recipient entity;*
 - *Type of support (mitigation, adaptation or cross-cutting);*
 - *Time frame;*
 - *Status of activity (planned, ongoing or completed);*
 - *Use, impact and estimated results.*
- Information on support needed and received by developing country Parties for the implementation of Article 13 of the Paris Agreement and transparency-related activities, including for transparency-related capacity-building
 - *Common tabular format **should** include information on:*
 - *Title (of activity, programme or project);*
 - *Objectives and description;*
 - *Recipient entity;*
 - *Channel;*
 - *Amount (in domestic currency and in United States dollars);*
 - *Time frame;*
 - *Status of activity (planned, ongoing or completed);*
 - *Use, impact and estimated results.*

ANNEX II – Proposed outline for the national inventory document (NID)

A.B.U is of the opinion tha the NID outline should be organized in order to allow for a concise and clear presentation/systematization of the information necessary to fullfil each reporting requirement established by the MPG, as identified bellow:

Proposed chapters of the NID	Decision 18/CMA.1 reporting requirement related to GHG inventory
National Inventory System and institutional arrangements	<p>19. Each Party shall report on the following functions related to inventory planning, preparation and management:</p> <ul style="list-style-type: none"> a. Its national entity or national focal point with overall responsibility for the national inventory; b. Its inventory preparation process, including division of specific responsibilities of institutions participating in the inventory preparation to ensure that sufficient activity data collection, choice and development of methods, emission factors and other parameters are in accordance with the IPCC guidelines referred to in chapter II.C.1 below and these modalities, procedures and guidelines; c. Its archiving of all information for the reported time series, including all disaggregated emission factors and activity data, all documentation about generating and aggregating data, including QA/QC, review results and planned inventory improvements; d. Its processes for the official consideration and approval of the inventory.
Key categories	<p>41. Each Party shall describe the key categories, including information on the approach used for their identification, and information on the level of disaggregation used, in accordance with paragraph 25.</p> <p>42. Each Party shall report the individual and cumulative percentage contributions from key categories, for both level and trend, consistent with the IPCC guidelines referred to in paragraph 20 ... and the provisions referred to in paragraph 25.</p>
Metrics	<p>37. Each Party shall use the 100-year time-horizon global warming potential (GWP) values from the IPCC Fifth Assessment Report, or 100-year time-horizon GWP values from a subsequent IPCC assessment report as agreed upon by the CMA, to report aggregate emissions and removals of GHGs, expressed in CO₂ eq. Each Party may in addition also use other metrics (e.g. global temperature potential) to report supplemental information on aggregate emissions and removals of GHGs, expressed in CO₂ eq. In such cases, the Party shall provide in the national inventory document information on the values of the metrics used and the IPCC assessment report they were sourced from.</p>
Time series and trends	<p>57. Each Party shall report a consistent annual time series starting from 1990; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead report data covering, at a minimum, the reference year/period for its NDC under Article 4 of the Paris Agreement and, in addition, a consistent annual time series from at least 2020 onwards.</p> <p>58. For each Party, the latest reporting year shall be no more than two years prior to the submission of its national inventory report; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead have their latest reporting year as three years prior to the submission of their national inventory report.</p>
Completeness	<p>32. Each Party may use the notation key “NE” (not estimated) when the estimates would be insignificant in terms of level according to the following considerations: emissions from a category should only be considered insignificant if the likely level of emissions is below 0.05 per cent of the national total GHG emissions, excluding LULUCF, or 500 kilotonnes of carbon dioxide equivalent (kt CO₂ eq), whichever is lower. The total national aggregate of estimated emissions for all gases from</p>

Proposed chapters of the NID	Decision 18/CMA.1 reporting requirement related to GHG inventory
	<p>categories considered insignificant shall remain below 0.1 per cent of the national total GHG emissions, excluding LULUCF. Parties should use approximated activity data and default IPCC emission factors to derive a likely level of emissions for the respective category. Those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead consider emissions insignificant if the likely level of emissions is below 0.1 per cent of the national total GHG emissions, excluding LULUCF, or 1,000 kt CO₂ eq, whichever is lower. The total national aggregate of estimated emissions for all gases from categories considered insignificant, in this case, shall remain below 0.2 per cent of the national total GHG emissions, excluding LULUCF.</p> <p>33. Once emissions or removals have been estimated for a category and if they continue to occur, each Party shall report them in subsequent submissions.</p> <p>45. Each Party shall report information on the reasons for lack of completeness, including information on any methodological or data gaps, in accordance with paragraphs 30–33.</p>
Uncertainties	<p>44. Each Party shall report the results of the uncertainty analysis as well as methods used, underlying assumptions, as applicable, and trends, at least for the starting year and the latest reporting year of the inventory time series referred to in paragraphs 57 and 58 below, in accordance with paragraph 29.</p>
Recalculations	<p>43. Each Party shall report recalculations for the starting year referred to in paragraphs 57 and 58 ... and all subsequent years of the inventory time series, together with explanatory information and justifications for recalculations with an indication of relevant changes and their impact on the emission trends, in accordance with paragraphs 26–28.</p>
Quality and verification systems (including review participation – general)	<p>46. Each Party shall report the QA/QC plan and information on QA/QC procedures already implemented or to be implemented in the future, in accordance with paragraphs 34–36 above.</p>
Sector XXX	<p>50. Each Party shall report the following sectors: energy, industrial processes and product use, agriculture, LULUCF and waste, according to the IPCC guidelines referred to in paragraph 20.</p>
Sector summary table	<p>40. Each Party shall provide information on the category and gas, and the methodologies, emission factors and activity data used at the most disaggregated level, to the extent possible, according to the IPCC guidelines referred to in paragraph 20 ..., including related data references for reported emission and removal estimates for any country-specific category and gas that is not included in the IPCC guidelines referred to in paragraph 20.</p>
Methods, data sources and assumptions	<p>39. Each Party shall report methods used, including the rationale for the choice of methods, in accordance with good practice elaborated in the IPCC guidelines referred to paragraph 20 ..., and the descriptions, assumptions, references and sources of information used for the emission factors and activity data used to compile the GHG inventory.</p> <p>*54. Each Party should clearly indicate how feedstocks and non-energy use of fuels have been accounted for in the inventory, under the energy or industrial processes sector, in accordance with the IPCC guidelines referred to in paragraph 20.</p> <p>**55. In the case of a Party addressing the emissions and subsequent removals from natural disturbance on managed lands in its national GHG inventory, that Party shall report information on the approach taken, and how it is consistent with IPCC guidance, as appropriate, and shall indicate if the estimates are indicated in national totals.</p> <p>**56. In the case of a Party using an approach to reporting emissions and removals from harvested wood products in accordance with IPCC guidance other than the production approach, that Party shall also provide supplementary information on emissions and removals from harvested wood products estimated using the production approach.</p>

<p>Proposed chapters of the NID</p>	<p>Decision 18/CMA.1 reporting requirement related to GHG inventory</p>
	<p>* - Energy or IPPU ** - LULUCF</p>
<p>Quality and verification systems (including review participation – sector specific)</p>	<p>46. Each Party shall report the QA/QC plan and information on QA/QC procedures already implemented or to be implemented in the future, in accordance with paragraphs 34–36 above. * For energy: 36. Each Party should compare the national estimates of CO₂ emissions from fuel combustion with those obtained using the reference approach, as contained in the IPCC guidelines referred to in paragraph 20 above, and report the results of this comparison in its national inventory report.</p>
<p>Sector references list</p>	<p>NA</p>
<p>Annex 1: Energy CRF table Annex 2: IPPU CRF table Annex 3: Agriculture CRF table Annex 4: LULUCF CRF table Annex 5: Waste CRF table</p>	<p>47. Each Party shall report estimates of emissions and removals for all categories, gases and carbon pools considered in the GHG inventory throughout the reported period on a gas-by-gas basis in units of mass at the most disaggregated level, in accordance with the IPCC guidelines referred to in paragraph 20 ..., using the common reporting tables, including a descriptive summary and figures underlying emission trends, with emissions by sources listed separately from removals by sinks, except in cases where it may be technically impossible to separate information on emissions and removals in the LULUCF sector, and noting that a minimum level of aggregation is needed to protect confidential business and military information.</p> <p>48. Each Party shall report seven gases (carbon dioxide (CO₂), methane (CH₄), (nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃)); those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead report at least three gases (CO₂, CH₄ and N₂O) as well as any of the additional four gases (HFCs, PFCs, SF₆ and NF₃) that are included in the Party’s NDC under Article 4 of the Paris Agreement, are covered by an activity under Article 6 of the Paris Agreement, or have been previously reported.</p> <p>49. Each Party reporting HFCs, PFCs, SF₆ and NF₃ shall report actual emissions of the gases, providing disaggregated data by chemical (e.g. HFC-134a) and category in units of mass and in CO₂ eq.</p> <p>51. Each Party should provide information on the following precursor gases: carbon monoxide (CO), nitrogen oxides and non-methane volatile organic compounds (NMVOCs), as well as sulphur oxides.</p> <p>52. Each Party may report indirect CO₂ from the atmospheric oxidation of CH₄, CO and NMVOCs. For Parties that decide to report indirect CO₂, the national totals shall be presented with and without indirect CO₂. Each Party should report indirect N₂O emissions from sources other than those in the agriculture and LULUCF sectors as a memo item. Those estimates of indirect N₂O shall not be included in national totals. Parties may provide information on other substances that have an impact on climate.</p> <p>53. Each Party should report international aviation and marine bunker fuel emissions as two separate entries and should not include such emissions in national totals but report them distinctly, if disaggregated data are available, making every effort to both apply and report according to the method contained in the IPCC guidelines referred to in paragraph 20 ... for separating domestic and international emissions.</p>

ANNEX III – Proposed outline for technical expert review report (TERR)

A.B.U is of the opinion tha the TERR should have 5 chapters:

- Chapter I – Review of the consistency of the information submitted by the Party under Article 13, paragraphs 7 and 9, of the Paris Agreement with MPGs, taking into account the flexibility accorded to the Party under Article 13, paragraph 2, of the Paris Agreement;
- Chapter II – Consideration of the Party’s implementation and achievement of its NDC under Article 4 of the Paris Agreement;
- Chapter III – Consideration of the Party's support provided, as relevant;
- Chapter IV – Identification of areas of improvement for the Party related to implementation of Article 13 of the Paris Agreement; and
- Chapter V – Identification of capacity-building needs for developing country Parties.

The TERR outline shall recall that TER team shall not, as defined in paragraph 147 of the annex to Decision 18/CMA.1:

- a) Make political judgments;
- b) Review the adequacy or appropriateness of a Party’s NDC under Article 4 of the Paris Agreement, of its associated description pursuant to chapter III.B, **or of the indicators identified in chapter III.C;**
- c) Review the adequacy of a Party’s domestic actions;
- d) Review the adequacy of a Party’s support provided;
- e) For those developing country Parties that need flexibility in the light of their capacities, review the Party’s determination to apply flexibility that has been provided for in the MPGs, including the self-determined estimated time frames, or whether a developing country Party possesses the capacity to implement that specific provision without flexibility.

Finally, the TERR outline shall clearly indicate how TACCC principles “applies” in the context of the information to be reviewed:

Information to be reviewed	Transparency	Accuracy	Completeness	Consistency	Comparability
A national inventory report of anthropogenic emissions by sources and removals by sinks of GHGs	To be assessed against the definitions established by 2006 IPCC Guidelines				
Information necessary to track progress made in implementing	To be assessed against the	Not applicable	To be assessed against the reporting requirements	To be assessed against the	Not applicable

Information to be reviewed	Transparency	Accuracy	Completeness	Consistency	Comparability
and achieving its NDC under Article 4	reporting requirements			reporting requirements	
Information on financial, technology development and transfer and capacity-building support provided to developing country Parties under Articles 9, 10 and 11 of the Paris Agreement ²⁶	To be assessed against the reporting requirements	Not applicable	To be assessed against the reporting requirements	To be assessed against the reporting requirements	Not applicable

²⁶ Recalling that information submitted by other Parties that provide support, as referred to in Article 9, paragraph 2, of the Paris Agreement, may undergo a technical expert review at the Party’s discretion.