

## SUBMISSION BY GUATEMALA ON BEHALF OF THE AILAC GROUP OF COUNTRIES COMPOSED BY CHILE, COLOMBIA, COSTA RICA, HONDURAS, GUATEMALA, PARAGUAY AND PERU

### Methodological issues under the Paris Agreement

Reference: FCCC/SBSTA/2019/L.3

#### Introductory Remarks

1. Following the invitation by the SBSTA, the AILAC group of countries welcomes the opportunity to provide views on:
  - (a) Experience with using the Intergovernmental Panel on Climate Change *2006 IPCC Guidelines for National Greenhouse Gas Inventories*, the common reporting format, the transition to the *2006 IPCC Guidelines for National Greenhouse Gas Inventories* and countries' experience with that transition, and the development of country-specific tools for facilitating greenhouse gas inventory reporting;
  - (b) Common tabular format tables for tracking progress in implementing and achieving nationally determined contributions;
  - (c) Tables for reporting on support needed and received, and support mobilized;
  - (d) Approaches to operationalizing the flexibility for those developing country Parties that need it in the light of their capacities, as defined in decision 18/CMA.1.
2. For items (b) and (c), AILAC is presenting tables corresponding to the issues at hand, as annexes to this submission. These tables are explained in the respective section of this submission.

*a. Experience with using the Intergovernmental Panel on Climate Change 2006 IPCC Guidelines for National Greenhouse Gas Inventories, the common reporting format, the transition to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories and countries' experience with that transition, and the development of country-specific tools for facilitating greenhouse gas inventory reporting*

3. For AILAC, the delivery of clear, accurate, complete, transparent, consistent and comparable information on GHG emissions and removals is crucial to understand how Parties are individually and collectively making progress towards achieving long-term decarbonization goals. To fulfill this task, it will be essential to design common reporting tables that are clear, detailed, flexible, user-friendly and,

especially, fully consistent with the 2006 IPCC guidelines to report this information, in accordance to paragraph 20 of the MPGs of the TF.<sup>1</sup>

4. While it is true that a better understanding of the CRT for the reporting of Parties' emissions and removals will take time, from AILAC's perspective, capacities to be built are more related to ensuring the continuity and sustainability of the inventories preparation and management processes.
5. However, one of the challenges in the design of the report formats lies in ensuring that those formats are flexible and robust enough to reflect national circumstances, in particular, in the case of reporting emissions and removals from the Agriculture and LULUCF sectors where the categorization of some activities (e.g. livestock) differs between countries and depends on the particular conditions of each of them.
6. With regards to the use of the 2006 IPCC guidelines, most AILAC countries have already developed some of their national GHG inventories using these guidelines while others are planning to use them in the forthcoming reports. The following table summarizes the current status of the implementation of the IPCC 2006 guidelines in AILAC countries.

*Table 1. Status of reporting process and the use of IPCC 2006 guidelines in AILAC countries*

Country	Most recent GHG inventory (year)	IPCC guidelines used in the last report submitted	Year calculated and IPCC guidelines to be used in forthcoming reports
<b>CHILE</b>	2016	IPCC 2006	NGHGI YEAR: 2018 (to be submitted in 2020) IPCC 2006
<b>COLOMBIA</b>	2014	IPCC 2006	IPCC 2006
<b>COSTA RICA</b>	2012	IPCC 2006, (IPCC 1996 for GHG precursors)	IPCC 2006
<b>GUATEMALA</b>	2005	IPCC 1996 and GPG 2003 for LULUCF sector	NGHGI YEAR: 2010 and 2014 (to be submitted in 2020)  IPCC 2006
<b>HONDURAS</b>	2000	IPCC 1996	IPCC 2006
<b>PARAGUAY</b>	2015	IPCC 2006	NGHGI YEAR: 2017 (to be submitted in 2021)

<sup>1</sup> "Each Party shall use the 2006 IPCC Guidelines, and shall use any subsequent version or refinement of the IPCC guidelines agreed upon by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA). Each Party is encouraged to use the 2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands."

			IPCC 2006
<b>PERÚ</b>	2012	IPCC 2006: energy and IPPU sectors. IPCC 1996: LULUCF, agriculture and waste management sectors.	NGHGI YEAR: 2010 and 2014 (to be submitted in 2019)  IPCC 2006: energy and IPPU sectors. IPCC 1996: LULUCF, agriculture and waste management sectors. <sup>2</sup>

7. Regarding the experience with the transition to the IPCC 2006 guidelines, most AILAC countries consider that such transition did not take place formally. In some cases, for example, preparation of national GHG inventories was mainly carried out by consultants hired for a limited period of time and, despite their effort of providing recommendations to ensure continuity of the process, there was no sufficient capacity or resources in the countries to face this challenge. Therefore, when the preparation process of the most recent national GHG inventories took place, most AILAC countries made the decision of starting from zero and using the most updated IPCC guidelines (2006 guidelines).
8. In other particular cases, where institutional arrangements for the preparation of national GHG inventories are already being implemented, the transition to the 2006 IPCC guidelines has been made using a combination of guidelines. In the case of Peru, for example, 1996 IPCC guidelines are being used for the estimation of emissions from agriculture and waste sectors, the 2003 good practice guidelines for the emissions and removals from the LULUCF sector and the 2006 IPCC guidelines for the rest of the sectors. This is due to the lack of detailed activity data required for an appropriate use of the IPCC guidelines in Agriculture and LULUCF sectors. Although this approach will continue in the next inventory to be presented, the country already has more detailed information, for example, on the livestock sector, which will contribute to reflect better emissions and removals due to the land use changes in Peru. Thus, as of the 3rd BUR, by country decision, the IPCC 2006 guidelines will be comprehensively used.
9. It is important to mention that, in general terms, AILAC countries consider that the 2006 IPCC guidelines have facilitated the preparation of National GHG Inventories, especially, for being the best available methodological approach adopted by the Convention with more updated information such as new default emissions factors that are more consistent with national circumstances.
10. Regarding the development and use of country-specific tools to facilitate the report of national emissions and removals, some examples in AILAC countries are listed below:

<sup>2</sup> As of the third BUR, the country will use the IPCC 2006 guidelines exhaustively to report its inventories

- i. Summary tables form Annex 8.2.A of IPCC 2006 guidelines: Most AILAC countries use these tables for reporting and, in some cases, sectoral background tables have been used.
- ii. Software del IPCC: countries like Colombia, Chile, Costa Rica, Honduras and Paraguay have used or explored the IPCC Software. According to the national GHG Inventory experts, this tool has facilitated the report process and has been useful, for example, for building capacities at the early stages of the National GHG Inventory preparation process. Experience in the use of this software could help to improve the CRF Reporter Software, if Parties finally agree to use it as a tool for electronic reporting.
- iii. Country-specific tools: some AILAC countries have developed and used country-specific tools such as:
  - a. Tools resulting from the combination of other international tools: Chile has a set of tabular formats based on the CRF tables and the result tables from the IPCC software called “Sistema de Registro Tabular (SRT)” that have facilitated the reporting and homologation processes. This set of tables also enable the implementation and review of some crosscutting processes such as key category analysis, as well as uncertainty and completeness analysis. The combination of approaches became necessary because Chile reports its national emissions and removals with more detailed categories than those contained in the CRF tables.
  - b. Electronic tables based on a combination of IPCC 2006 guidelines and 1996 guidelines: Peru has developed and used electronic tables which contain detailed information on emissions and removals, activity data and emissions factors. These electronic formats and all this described information is publicly available in the “INFOCARBONO” platform<sup>3</sup>.
  - c. Electronic tables based on IPCC 2006 guidelines: Costa Rica has been working in the transparency improvement of its National GHG inventories through the implementation the National Climate Change Metrics System (SINAMECC by its acronym in Spanish). Thanks to the SINAMECC, information of emissions, activity data, and emission factors have been published (including those associated to the latest national GHG Inventory), using tables and reporting formats of the IPCC 2006 guidelines as a basis for this purpose<sup>4</sup>.
  - d. Tables for reporting quantitative estimation of uncertainty: Countries as Colombia have included a detailed description of the uncertainty analysis as well as tables to report the quantitative estimation of uncertainties for every sector covered by the National GHG Inventory.

11. AILAC also wants to call on its developed country partners to present their experiences on the use of CRF reporter software, including, main challenges, advantages or disadvantages of the use of this tool.

<sup>3</sup> <http://infocarbono.minam.gob.pe/inventarios-nacionales-gei/intro/>

<sup>4</sup> <http://sinamecc.opendata.junior.com/dashboards/20512/visualizacion-ingei-por-sector-2012/>

12. Finally, despite differences in capacities between AILAC countries, all countries of the group are progressing in the implementation of the IPCC 2006 guidelines and are open to explore and consider the use of CRF tables and CRF reporter software and consider them as a basis for negotiations, and are interested in engaging in productive discussions on how to improve these tools to make them more compatible to the IPCC 2006 guidelines and national circumstances.

***b. Common tabular format tables for tracking progress in implementing and achieving nationally determined contributions***

13. AILAC welcomes the progress made on this item last June in Bonn, as well as the informal note prepared by the co-facilitators in which they tried to reflect these advances.

14. For AILAC, it is crucial to bear in mind that the ultimate objective of having transparent and comparable information on the implementation and achievement of NDCs is to track individual and collective mitigation efforts to evaluate if they deliver emissions reductions levels consistent with the long-term goals set out in the Paris Agreement.

15. In this line, much of the quantitative information -and even qualitative information- for monitoring progress in the implementation and achievement of NDCs should be presented in an organized manner in a tabular format. This can be of great help when you need to do the aggregation of the information that will be taken as an input for the analysis of the achievement of collective goals under the global stocktake.

16. Therefore, AILAC is pleased to present a proposal for common tabular formats that include all the necessary elements to track progress in implementing and achieving Parties' Nationally Determined Contributions, including, a proposal for the reporting of application of flexibility. The proposed formats are included in Annex A of this document (Excel format) and the summary of the contents of the tables is presented below:

- i. Table 1. Description of the target, objectives or goals under the Nationally Determined Contribution: the need of this table was highlighted in AILAC's previous submission. This table collects the elements required in paragraph 64 of the MPGs and paragraph 74 a). The proposed Table1.b is aimed to collect information on GHG emissions and removals projected for each year covered by the baseline (para 64 c of the MPGs), in the case of NDC based in a BAU scenario.
- ii. Table 2. Methodologies, accounting approaches, key parameters, data sources and models used for main indicators (para. 65, 73, 74c, 75a), b) y c) and 76 a) of the MPGs).
- iii. Table 3.a - Methodologies, accounting approaches, key parameters, data sources and models used for targets and baselines (para. 74 a) and 75 a) of the MPGs)
- iv. Table 3.b. Information on methodologies and accounting approaches in accordance with paragraphs 13 and 4 of the PA and decision 4/CMA.1 (para 71, 72, 75 and 76): In the case of this table, a documentation box is proposed to report how the Party is fulfilling the principle of consistency.

- v. Table 4. Structured summary (para. 77 and other paras. referred in it): Main components of AILAC's proposal are described in our previous submissions<sup>5</sup>. It should be noted that the information provide by Parties and report in the table will also depend on whether it has a single-year target or a multi-year target goal as well as the type of the NDC.
- vi. Table 5. Information on the implementation of article 6 (this tabular format should be developed under article 6 negotiations)
- vii. Table 6. Information on policies and measures (paras. 82, 83, 85, 86, 87 and 89): In the case of this table, a documentation box is proposed to report information on paragraphs 83 c), 87, 89 and further information on the application of flexibility with respect to paragraph 85.
- viii. Table 7. Projections of indicators and parameters under a 'with measures' scenario (para. 97)
- ix. Table 8. Information on updated greenhouse gas projections under a 'with measures' scenario (para 98): For tables 7 and 8, a documentation box is proposed to report information on paragraph 96 and further information on the use of a less detailed methodology or coverage in the case of developing country Parties that need flexibility in light of their capacities.
- x. Sensitivity analysis should be reported in graphical format.

### *c. Tables for reporting on support needed and received, and support mobilized*

17. For AILAC, the development of common tabular formats for sections V (reporting on support provided and mobilized) and VI (reporting on support needed and received) of the MPGs of the enhanced transparency framework, as well as their subsequent completion as part of Biennial Transparency Reports, are a crucial element to provide clarity, transparency, comparability and an overall better understanding of global climate financial flows, in light of the long term vision established under Article 2.1(c) of the Paris Agreement, as well as a valuable input that can assist and inform national planning processes regarding climate action and policies.
18. For AILAC, it is of particular importance that the systematization and comparability of this information enables the exercise of accounting over time and enhances the transparency of support provided, as required in paragraph 95 of Decision 1/CP.21, while preserving the consistency with Article 13.13 and paragraph 91 of Decision 1/CP.21.
19. In acknowledging that some of the information of these common tabular formats has not been reported on before, particularly on behalf of developing countries, it is fundamental to recognise that it will be subject to improvement over time and that whenever a specific category of data is not available, it should be specified as such with a notation key (N/A) in the respective column.

<sup>5</sup> <https://www4.unfccc.int/sites/SubmissionsStaging/Documents/201905160844---190514%20AILAC%20submission%20on%20CTF,%20outlines%20and%20training%20program%20Transparency%20Vf.pdf>

20. The adequate design of the tables is crucial for not only enabling the understanding of the needs of developing countries at an individual and global level but also to provide a valuable guideline for national planning processes.
21. AILAC's proposed tables for sections V and VI of the MPGs of the transparency framework are presented in Annex B and Annex C to this submission, respectively. We provide additional comments to these in the following paragraphs.

### **Support provided**

22. Tables 9, 9a, 9b, 11 and 12 contained in Annex B reflect AILAC's views on how reporting of support provided shall be presented.
23. Although there was not a call for submitting views on this element, AILAC is sharing its proposed set of tables to report the information on support provided, in order to highlight the following features to that information that are relevant for our group and respond directly to what was agreed in the MPGs, namely,
- i. A specific column for the component of grant-equivalency of support provided with an explanation in the documentation box for the calculation methodologies for this purpose,
  - ii. A specific column to understand outflows from support provided through multilateral institutions,
  - iii. Separate columns for the contribution of capacity building and technology transfer in tables related to support provided, since these are very different purposes within projects with closed response options (Yes or No) in order to avoid duplication of information,
  - iv. A specific tabular format of support provided for projects that exclusively aim for capacity building, and
  - v. A specific tabular format of support provided for projects that exclusively aim for technology transfer.
  - vi. In underlining the relevance of avoiding double counting and ensuring more clarity on the reporting of technology and capacity-building support provided, AILAC would like to suggest that the Paris Committee on Capacity Building (PCCB) and the Technology Executive Committee (TEC) start working on the development of indicators for a more accurate reporting system of this type of support.
  - vii. Provided that there might be significant differences in how to calculate climate-relevance in the provision of bilateral and multilateral finance, and how to distinguish if climate is a principal or significant objective, additional explanations on the methodology used to determine climate-specific finance should be provided.
24. Also, for AILAC it would be desirable that standardized lists of options for sector and subsector classifications are included in these tables (IPCC Guidelines, for example) in order to enhance consistency of the reported information.

### **Support mobilized**

25. Table 10 contained in Annex B corresponds to AILAC's views on how reporting of support mobilized shall be presented.
26. While recognizing that the elaboration of the CTF for reporting quantitative financial support mobilized will represent additional work and a new aspect of reporting to developed countries, in our view, this is a fundamental element to enable the correct functioning of the transparency framework and a trust-building exercise to better understand how climate financial flows fluctuate, in the achievement of the collective financial goal to mobilize USD 100 billion by 2020 as well as for the new collective quantitative goal on finance, and more specifically, to understand the magnitude of public interventions for the mobilization of financial resources.
27. We also understand that most developed countries have already worked on specific methodologies to track private climate finance mobilized in other fora outside of the UNFCCC and that these experiences may be of use for this process of reporting and to the clear causal link of the said mobilization. Taking into account that those methodologies may require further development and improvement, we would welcome the opportunity to gain further understanding on them and contribute as appropriate to strengthen them in order to increase clarity and transparency in measurement and reporting.
28. In underlining the relevance of how public interventions derive in the mobilization of resources, AILAC has included an additional column to include the component of grant-equivalency in this table.

### **Support needed and received**

29. Tables 13, 13a, 13b, 14, 15, 16, 17, 18, 19 and 20 contained in Annex C reflect AILAC's views on how reporting of support needed and received shall be presented.
30. AILAC wishes to underline that the elaboration of this set of CTFs for reporting quantitative financial support received and needed will represent a significant challenge to developing countries. With the view to positively contribute to the correct functioning of the transparency framework, we look forward to the continuous improvement of its implementation over time. Hence, there are specific issues that AILAC wished to underline in these tables, particularly:
  - i. Separate tables for support received from multilateral and bilateral sources, in order to have a better sense of comparability as to what is provided by developed countries and what is effectively received by developing countries, as well as to have a more organized approach to sources of financial support and inform the national planning processes including by identifying sectors and activities in which support has been focused and its ultimate impact,



- ii. Separate columns for the contribution of capacity building and technology transfer in tables related to support received, since these are very different purposes within projects with closed response options (Yes or No) in order to avoid duplication of information,
- iii. A specific table of support received for capacity building should not duplicate reporting of other projects, hence this table should be filled out only for projects or activities that exclusively aim for capacity building,
- iv. A specific table of support received for technology transfer should not duplicate reporting of other projects, hence this table should be filled out only for projects or activities that exclusively aim for technology transfer,
- v. In underlining the relevance of avoiding double counting and ensuring more clarity on the reporting of technology and capacity-building support received and needed, AILAC would like to suggest that the Paris Committee on Capacity Building (PCCB) and the Technology Executive Committee (TEC) start working on the development of metrics and/or indicators for a more accurate reporting system of these types of support,
- vi. Support needed could be better framed on the basis of sectors corresponding to the implementation of NDCs, in light of the long-term vision as referred to in Article 4.19 of the Paris Agreement. The completion of tables of support needed can be done with sectorial counterparts in order to define what specific needs are to be presented. Following this logic, sectors and subsectors constitute the first columns for the tables on support needed.
- vii. The expected time frame will depend on the phases of the project/program/policy (i.e. planning or implementing phases) for which support will be required,
- viii. The expected financial instrument could be challenging to be reported at initial stages of the project/program/policy given that investment or implementation plans would be required to enable the capabilities to produce this information,
- viii. Separated tables to report information on support needed and received in relation to transparency will be needed, due to differences in the scope of reporting, and are presented in our annex.

***d. Approaches to operationalizing the flexibility for those developing country Parties that need it in the light of their capacities, as defined in decision 18/CMA.1***

31. AILAC recognizes that flexibility is one of the most important guiding principles aimed at helping developing countries in the progressive implementation of the Transparency Framework and in the exhaustive fulfillment of the Modalities, Procedures and Guidelines of this framework. Through an appropriate implementation of this principle, developing country Parties will be able to present with enough clarity and detail their transparency-related capacity constraints and needs.
32. Reporting on the application of flexibility must occur at a general and detailed level. As for the general level, AILAC considers that it will be useful to have a specific table that summarizes the application of flexibility that does not replace a detailed report of the application of flexibility in each one of the relevant sections of the National Inventory Documents and the BTRs. In the case of a more detailed report, AILAC presents in Table 2 an analysis of the information and the format that could be used to

report the application of flexibility for each one of the paragraphs of the MPGs that includes provisions for the application of this principle.

33. On the other hand, AILAC recognizes flexibility as a principle closely linked to continuous improvement. Paragraph 6 of the MPGs establishes that a developing country party that needs flexibility in light of its capacities shall provide self-determined time frames for improvements in relation to those capacity constraints for which flexibility was applied. Similarly, paragraph 7 d) of the MPGs establishes that developing country parties that need flexibility in light of their capacities are encouraged to highlight the areas of improvement that are related to the flexibility provisions used.
34. In this vein, and in order to increase transparency and provide more detailed information on the expected improvements related to flexibility, the Party could not only report the timeframes but also the possible milestones to fully comply with the respective MPGs. This information should be included in the Parties' report of the areas of improvement.
35. Finally, it is crucial to note that, due to the inherent flexibility in the report of support needed and received that is already in the Paris Agreement and given that there are no flexibility provisions in section VI of the MPGs, there is no need to consider additional flexibility for the report of this information.

**Table 2. Proposal on the report of flexibility for developing Country Parties**

Paragraphs that include flexibility provision	Flexibility provision	What kind of information should be reported?	How this information should be reported?
<b>Paragraph 25 - Key category analysis</b>	Those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead identify key categories using a threshold no lower than 85 per cent in place of the 95 per cent threshold defined in the IPCC guidelines	Developing country parties that need flexibility in light of their capacities should report capacity constraints that prevents the Party from using a 95% threshold for the key category analysis.	This information could be included in a documentation box that accompany the table in which Parties present the key categories of their national GHG inventories (as, for example, developing country Parties do using table 7 of the CRF tables).

Paragraphs that include flexibility provision	Flexibility provision	What kind of information should be reported?	How this information should be reported?
<b>Paragraph 29 - Uncertainty assessment</b>	Those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead provide, at a minimum, a qualitative discussion of uncertainty for key categories and are encouraged to provide a quantitative estimate of uncertainty for all source and sink categories of the GHG inventory.	A developing country party that needs flexibility in light of its capacities shall provide a qualitative discussion of uncertainty and provide a description of the constrains that prevent it from reporting a quantitative estimate of uncertainty.  This information should be reported at the crosscutting section of the NIR and each of the sectorial sections.	Description in narrative format
<b>Paragraph 32 - Assessment of completeness (use of the notation key "NE": Each Party may use the notation key "NE" (not estimated) when the estimates would be insignificant (</b> Thresholds for all Parties): <b>&lt;0.05% of the national GHG Inventory or &lt; 500 kton CO2equiv; total aggregate of "insignificant" emissions remains below 0.1% of the national GHG emissions.</b>	Thresholds for Developing Country Parties: <0.1% of the national GHG Inventory or < 1000 kton CO2equiv; total aggregate of "insignificant" emissions remains below 0.2% of the national GHG emissions	A developing country party that needs flexibility in light of its capacities should indicate when the use of the notation key "not estimated" is related to capacity building constrains that prevent the Party from estimating a specific category below the "flexibility thresholds".	The description of the related capacity constrains should be provided in a new column added to the table used to report the key categories analysis results.
<b>Paragraph 34 - QA/QC plan</b>	Those developing country Parties that need flexibility in the light of their capacities with respect to this provision are instead encouraged to elaborate an inventory QA/QC plan.	A specific description of the capacity constrains that prevent the Party from developing a QA/QC plan must be included in the relevant section.	Description in narrative format
<b>Paragraph 35 - implementation and provision of information on general QC procedures</b>	Those developing country Parties that need flexibility in the light of their capacities with respect to this provision are instead encouraged to implement and provide information on general inventory QC	The Party must include in the relevant section a description of the capacity constrains that prevent it from implementing and providing information on general inventory QC procedures.	Description in narrative format



Paragraphs that include flexibility provision	Flexibility provision	What kind of information should be reported?	How this information should be reported?
	<p>procedures in accordance with its QA/QC plan</p>		
<p><b>Paragraph 48 - Sector and gases</b></p>	<p>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 (CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O) as well as any of the additional four gases (HFCs, PFCs, SF<sub>6</sub> and NF<sub>3</sub>) 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>The Party should provide a description of the capacity constraints that prevents it from estimating and reporting 4 gases subject to flexibility This description should be provided for each category in which emissions of those 4 gases occur.</p> <p>If the Party does not in position to report any of those 4 gases, it should provide an explanation to understand why a specific gas: a) is not included in the Party's NDC, b) is not covered by any activity under Article 6 of the PA or c) has not been previously reported.</p>	<p>A new notation key could be used to indicate the need of flexibility in reporting 4 gases subject to this principle.</p> <p>The description of the capacity constrains should be provided in a new column added to the table used to report the summary of national GHG emissions and removals.</p> <p>Explanations to understand why a specific gas a) is not included in the Party's NDC, b) is not covered by any activity under Article 6 of the PA or c) has not been previously reported, should be provided in a documentation box.</p>

Paragraphs that include flexibility provision	Flexibility provision	What kind of information should be reported?	How this information should be reported?
<p><b>Paragraph 57 - time series - reporting of a consistent annual time series starting from 1990</b></p>	<p>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>The Party should provide a specific description (narrative format) of the capacity constraints that prevent it from reporting a consistent annual time series.</p>	<p>Description in narrative format.</p>
<p><b>Paragraph 58 - The latest reporting year shall be no more than two years prior to the submission of the national inventory report</b></p>	<p>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>	<p>The Party should include in the relevant section a description of the capacity constraints that prevent it from ensuring that the latest reporting year is no more than two years prior to the submission of the national inventory report.</p>	<p>Description in narrative format</p>
<p><b>Paragraph 85 - policies and measures - reporting of estimates of expected and achieved GHG emissions reductions</b></p>	<p>Those developing country Parties that need flexibility in the light of their capacities with respect to this provision are instead encouraged to report such information.</p>	<p>The Party concerned should indicate in what specific cases (policy or measure) needs flexibility to report estimates of expected and achieved GHG emissions reductions. The Party also has to provide a description on the capacity building constraints that prevent it from reporting this information. (see tables in the Annex A)</p>	<p>Adding columns to the CTF in which progress in implementing mitigation policies and measures will be reported.</p>

Paragraphs that include flexibility provision	Flexibility provision	What kind of information should be reported?	How this information should be reported?
<b>Paragraph 92 - All parties shall report projections</b>	Those developing country Parties that need flexibility in the light of their capacities are instead encouraged to report such projections.	The Party should provide a description (narrative format) of the capacity constraints that prevent it from reporting projections.	Narrative format in the relevant section of the BTR
<b>Paragraph 95 - Projections shall begin from the most recent year in the NGHGI and extend projections at least 15 years beyond the next year ending in zero or five</b>	Those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead extend their projections at least to the end point of their NDC under Article 4 of the Paris Agreement.	The Party should provide a description of the capacity constraints that prevent it from reporting projections at least 15 years beyond the next year ending zero.	Adding a column to the CTFs in which information related to the GHG emissions projections will be reported.
<p><b>Paragraph 102 - Developing Country Parties can report using a less detailed methodology or coverage with respect to paragraphs 93-101.</b></p> <p>Para 93. Projections are indicative of the impact of mitigation policies and measures on future trends of emissions and removals.</p> <p>Para 94. Each Party shall report a “with measures” projections of all GHG emissions and removals.</p> <p>Para 95. (see description above)</p> <p>Para 96. Information on projections should include:  a) Models and/or approaches; key underlying assumptions and parameters  b) Changes in methodology  c) Assumptions on policies and measures included in the “with measures” scenario.  d) Sensitivity analysis for any of the projections</p> <p>Para 97. Each Party shall also provide projections of key</p>	Developing Country Parties can report using a less detailed methodology or coverage with respect to paragraphs 93-101	The Party should indicate if flexibility is needed to report using a less detailed methodology or coverage for each of the provisions included in paragraphs 93 to 101 of the MPGs. Also, the Party must explain how is using a less detailed methodology or coverage and a description of the capacity constraints that prevent Party from reporting information required in paragraphs 93-101 of the MPGs.	<p>Application of flexibility in the case of information required in paragraphs 95, 97, 98 and 100 should be reported adding a column to the respective CTF (see Annex A of this document)</p> <p>Further information on the use of a less detailed methodology or coverage should be reported in a documentation box.</p>



Paragraphs that include flexibility provision	Flexibility provision	What kind of information should be reported?	How this information should be reported?
<p>indicators to determine progress towards its NDC.</p> <p>Para 98. Each Party shall include projections on a sectoral basis and gas by gas.</p> <p>Para 99. Projections shall be presented relative to actual inventory data for the preceding years.</p> <p>Para 100. Emissions projections shall be provided with and without LULUCF</p> <p>Para 101. Projections shall be presented in graphical and tabular formats.</p>			