Matters related to the fulfillment of the Article 13 mandate
Submission by the United States of America

At its 50th session, the SBSTA invited Parties to submit their views on the matters related to the fulfilment of the mandate from decision 18/CMA1, including 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.

The Unites States welcomes the opportunity to share its experience and views on these topics with others, and to advancing work to fulfill this mandate by COP25.

a) Experience with using the IPCC 2006 Guidelines

The United States welcomes the decision in the Article 13 modalities, procedures and guidelines (MPGs) [1] that all Parties shall use the 2006 IPCC *Guidelines for National Greenhouse Gas Inventory Reports*[2] (2006 GL) and are encouraged to use the 2013 Wetlands Supplement. Having a single, "one-stop shop" for good practice[3] in estimating GHG emissions and removals, compared to the 1996 GL, provided for clearer guidance; better accommodation of different levels of capacity and resources, including data availability; and reduced scope for errors, while at the same time facilitating continuous improvement of a national GHG inventory's transparency, accuracy, consistency, comparability and completeness.

Our experience, and experiences shared by other Parties, including through the facilitative sharing of views (FSV)[4] and submitted biennial update reports (BURs), consistently confirm that improved features of the 2006 GL have led to tangible benefits for inventory compilers. U.S.

[1] Annex to 18/CMA.1 paragraph 20.
[2] https://www.ipcc-nggip.iges.or.jp/public/2006gl/
[3] Recall the 2006 GL fully extend "good practices" from 2000 and 2003 Good Practice Guidance Volumes to all emission and sink categories into one integrated set of guidance. Those previous volumes were developed to work in conjunction with Revised 1996 Guidelines.
[4] FSV and Submitted BURs: Indonesia (https://unfccc.int/files/national_reports/non-annex_i_parties/ica/facilitative_sharing_of_views/application/pdf/fsv_indonesia_presentation_12_may_2017.pdf); Jamaica (https://unfccc.int/sites/default/files/resource/JAM_BUR1.pdf);

government agencies have worked with developing country partners that are seeking to make the transition to the use of the 2006 GL by applying good practice guidance approaches.

Specific Features of the 2006 GL

The United States would like to highlight specific features of the 2006 GL that have proven especially useful in allowing a diverse set of countries with different starting points use the 2006 GL. These features complement the additional specific flexibilities provided in the MPGs (see Annex 2 of this submission) for those developing country Parties that need it in the light of their capacities:

- **Tiers and default data**: As stated in the guidance, Tier 1 methods rely on national data and "therefore should be feasible for all countries." Importantly, moving from the Tier 1 approach represented in the 1996 GL to the 2006 GL version should be a straight-forward update with little or no change to systems and resources, only updating to latest default factors reflecting more recent science.
- **Nationally-appropriate methodologies**: Countries that have invested in developing higher tier country-specific methods while using the 1996 GL will be able to carry these methods through the transition to the 2006 GL. Additionally, methodologies from previous versions of IPCC guidelines can be used as part of the 2006 GL approach if they are more appropriate for a particular country. For example, while we use the 2006 GL for all categories, we have one exception where the United States uses the Revised 1996 GL in estimating non-CO2 emissions from Field Burning of Agricultural Residues, and we explain reasons for using this method in our inventory report.
- **Explicit guidance on resolving data gaps**: The 2006 GL (Volume 1, Chapter 2 and 5) recognize that data for any given category may be incomplete and that countries will improve their ability to collect data over time as they increase their capacity. The 2006 GL describe specific techniques to resolve data gaps (e.g., using surrogate data, extrapolation, interpolation, and how to elicit expert judgement[5]).
- **Notation keys**: The 2006 GL (Volume 1, Chapter 8) state that the notation keys allow countries to report valid and internationally accepted entries in tables where data are not available, where categories are not relevant to a country, or where emissions and removals are not estimated for another reason. Examples of common notation keys include Not Estimated (NE), Included Elsewhere (IE), Confidential Information (C), Not Applicable (NA), and Not Occurring (NO).
- **Key category analysis**: This approach means that using default methods and other less resource-intensive procedures for non-key categories can still be considered consistent with IPCC good practice. Paragraph 25 of the MPGs provides flexibility to those developing country Parties that need it in the light of their capacities, to identify key categories using a lower threshold. The lower threshold allows a focus on improving a smaller number of categories with most significant impact, while using default approaches and data for non-key categories.

[5] Guidance on eliciting expert judgement to fill data gaps and how to develop a survey is contained in Volume 1, Section 2.2.5 and Annexes 2A.1, 2A.2.

- **Estimation/Compilation tools:** Several tools are available to facilitate application of the 2006 GL by all countries. In many cases, these represent an improvement on the more limited tools available to support previous versions of the IPCC GL. In supporting countries to prepare well-documented and transparent national GHG inventories, compilation tools that manage data and walk through calculation steps to operationalize the IPCC GL can facilitate building capacity. The compilation tools also provide the necessary institutional memory or critical archives to maintain continuity for future reporting, along with facilitating reporting. Key tools include the following:

    - **Calculation templates to apply in Excel (i.e. IPCC Worksheets):** The 2006 GL worksheets are designed to facilitate calculation of emissions using Tier 1 methodologies, and can also be used for some higher-tier methods.
    - **IPCC Inventory Software[6]:** The software implements the simplest Tier 1 methods in the 2006 GL, and also provides for Tier 2 methods for most categories. The free standalone software can be installed and run from an individual inventory compiler's computer offline without additional software.
    - **IPCC Waste Model:** The 2006 GL also include a standalone calculation tool[7] ("IPCC Waste Model") to estimate methane emissions from solid waste disposal on land (i.e. landfills) using Tier 1 and Tier 2 approaches.
    - **Emission Factor Database[8]:** The IPCC Emissions Factor Database (EFDB) contains all the default emission factors from the 2006 GL, as well as additional emission factors stemming from scientific research submitted by countries and other experts.
    - **FAOSTAT:** The Food and Agriculture Organization (FAO) provides Tier 1 estimates using the 2006 GL for many Agriculture and Land Use, Land Use Change and Forestry categories through its INFOSTAT database[9]. A significant amount of activity data can be used from these databases as starting point from which countries can improve estimates, if those data are not readily available from national institutes.

U.S. Experience with the 2006 IPCC Guidelines

The United States formally completed its transition from using the 1996 GL, as elaborated by 2000 GPG, to the 2006 GL with the inventory we submitted in 2015, as required by the UNFCCC reporting guidelines. In practice, application of the 2006 GL was started and completed much earlier, and in some cases application of the methods also preceded the 2006 GL given refinements introduced in 2000 or 2003 GPG, in combination with the 1996 GL were carried through to the 2006 GL.

Given that for most sectors the methods and data needs did not change, the use of the 2006 GL did not require new human or significant additional financial resources, and in some cases resulted in process efficiencies because of better (or clearer) guidance (for example, guidance on shared data needed to estimate emissions from livestock categories). Importantly, in applying

[6] https://www.ipcc-nggip.iges.or.jp/software/index.html
[7] IPCC Waste Model can be download from https://www.ipcc-nggip.iges.or.jp/public/2006gl/vol5.html
[8] https://www.ipcc-nggip.iges.or.jp/EFDB/main.php
[9] http://www.fao.org/faostat/en/#data

this guidance, U.S. GHG inventory experts had an improved "user" experience compared to the 1996 GL. U.S. GHG inventory staff found the 2006 GL provided clearer and more complete guidance on compilation steps, including step wise instructions and improved guidance on cross-sectoral linkages which reduced the risk of errors and double-counting. Inventory staff were also able to consult the additional general introductory guidance in Volume 1, along with more specific implementation advice on good practices in selecting methods/data, documentation and quality assurance/quality control (QA/QC) procedures across the sectoral volumes of the 2006 GL. The updated guidance enabled our compilation team to produce a higher quality inventory and more effectively prioritize improvement efforts over time. This process accommodated the varying degree of methodological progress reflected within our own inventory across sectors at the time. The United States has the following key reflections from our experience using the 2006 GL compared to previous guidance:

- Impact on methods application and data collection
    - For many Energy, and Industrial Products and Product Use (IPPU) sector categories, the guidance did not substantially change. For new IPPU categories not already included in our inventory, we were able to use national statistics and apply "basic" or Tier 1 methods using default factors.
    - For categories where we were already using national or country-specific methods, or higher tiers, we could continue using those methods given compatibility with guidance.
    - We found the integration of the Agriculture and Land Use, Land Use Change and Forestry into a single volume improved methodological clarity and facilitated understanding of the overall sector. We appreciated the inclusion of upfront guidance on consistent use of activity data that affects both estimates of emissions from agriculture and other land uses. The 2006 GL also provided significant methodological clarity for estimating emissions from Agricultural Soils Management, as compared to the 1996 GL, such as provision of equations and descriptions of the equation parameters which were missing in previous guidance.
    - For the Waste sector, we had already taken steps to apply the refined first-order decay model per 2000 GPG, which meant that applying the 2006 GL involved minimal effort to adapt our climate zones/waste types for consistency with the latest methods within a single inventory cycle.
- Perspective on Usability
    - We found the inclusion of richer introductory information in the 2006 GL was valuable when onboarding new staff in our inventory system as compared to previous guidance. The newer technical staff had varying educational backgrounds but could understand and implement emissions and removal estimation methods successfully without the need for additional advanced or specialized education on compiling greenhouse gas inventories.
    - Unlike the Revised 1996 GL, the 2006 GL more clearly outline the information compilers should document and report to ensure the inventory is transparent, accurate, consistent, complete, and comparable.
    - We appreciated having a standard list of general checks to walk through and document in the 2006 GL (Vol. 1, Chapter 6), in addition to recommendations for

source/sink specific QA/QC procedures to ensure integrity of the estimates. Having this information helped standardize quality control (QC) processes and procedures.

- As we improve the U.S. GHG Inventory and shift to using higher tier methods given the availability of new data, and recalculate our time series, we are relying on and applying the general guidance in the 2006 GL (Volume 1, Chapter 2 and Chapter 5) on approaches to address activity data gaps, in conjunction with guidance in on specific approaches to ensure time series consistency.

Relationship between country-specific compilation tools and reporting tools

It is helpful to clarify and distinguish between inventory compilation tools and reporting tools. Compilation tools are used by countries to compile (i.e. calculate or estimate) emissions and removals, while reporting tools are used to report these estimations to the UNFCCC in accordance with the MPGs[10]. Compilation tools may vary from country to country, based on national circumstances and priorities. Compilation tools may also support domestic reporting and publication needs. Compilation tools contain and retain all data used to estimate emissions. Reporting tools complement compilation tools allowing all Parties to report required information following agreed guidance and organize data into agreed formats. Reporting tools also provide an important QA/QC function in facilitating cross-check of GHG emission and removal totals overall, by sector, and by subsector, consistent with the 2006 GL.

The United States, like many other Parties, has developed country-specific inventory compilation tools. These include tools to calculate emissions based on activity data, emission factors, and other key parameters. It is also our understanding that other Parties have been able to integrate or adapt compilation tools available from the IPCC (e.g. 2006 GL Software) into their inventory arrangements. We find that the reporting of data that has been compiled using country-specific (or third-party) compilation tools is greatly facilitated by the use of standardized reporting tools. These standardized tools allow the inventory team to focus resources on maintaining and updating country-specific inventory compilation tools for estimating GHG emissions as we make methodological improvements and other compilation process efficiencies. To date, these standardized reporting tools readily communicate with country-specific reporting tools. This compatibility allows for the presentation of both aggregated and disaggregated data in a manner that corresponds to reporting requirements in order to facilitate easy access to data by reviewers and other stakeholders.

The current reporting tool – i.e., the CRF Reporter Inventory software Web Application (hereafter "CRF software")[11] – allows Parties to use their own tools to compile their inventories, and focuses its functions on importing a country's IPCC inventory information[12] from those country-specific compilation tools at level at which methods are applied. The reporting tool organizes the imported information into standardized summary and more detailed sectoral background data common reporting tables consistent with requirements outlined in the MPGs. Importantly, completing the CRF tables and/or import templates to the CRF software does not require additional information; rather it only reflects data collected for a national GHG inventory

[10] For example, paragraphs 40, 47, 48, 49, 50, 51.
[11] CRF Reporter GHG inventory software (CRF) Web Application.
[12] For example, consistent with paragraphs 37, 40, 42, 43, 47, 48, 49, 50, 51, 52, 53, 55, and 56.

to estimate emissions and removals. In other words, the CRF software uses this national GHG inventory data as input and is then able to populate all the CRF tables. The current CRF software allows for both direct transcription and import of inventory information from commonly used applications, such as Excel, but it also has the capability to import information using smarter or more sophisticated approaches, such as XML.

U.S. Experience with Common Reporting Format (CRF)

The United States views the current CRF tables (and associated software) as an appropriate starting point to report emissions and removals, and other required information in the MPGs. However, adjustments to the CRF software will be needed to maintain consistency with the MPGs and the common reporting tables. Finally, to facilitate reporting for countries that will use the 2006 GL software as primary compilation tool, it could be updated to export data into the future common reporting tables.

Completing the CRF tables is facilitated by the CRF software, and in fact, in our experience requires significantly fewer data points than those actually used to estimate emissions and removals. Further, the CRF software imports "background" time-series data, consisting of category-level emissions and removal estimates and other required data (i.e., primary activity data used in IPCC methods and some other limited parameters). The CRF software then generates all required reporting tables including summary tables, but also the sectoral tables, and other cross-cutting tables (e.g., key category analysis, recalculations). Users don't need to directly enter annual data or data for each cell of every table. Information is entered once and then distributed automatically to populate table rows and columns. To import data into the CRF software, the United States collates required information into the excel-based data import template provided by the CRF software.

b) Common tabular formats for tracking progress

The United States provided submissions in April and June 2019 summarizing our views on how to develop common tabular formats for tracking progress in implementing and achieving nationally determined contributions under Article 4. For ease of reference, we have drawn on these previous submissions here, and have complemented this with additional detail to facilitate dialogue and common understanding.

Structured Summary (Section III.C) mandate

Paragraph 77 of the MPGs specifies the information that each Party shall provide in a structured summary to track progress made in implementing and achieving its NDC under Article 4. This information is to be reported through a common tabular format as well as a narrative. The MPGs themselves provide a clear starting point for developing the common tabular formats associated with the structured summary.

Paragraph 77 indicates that the information each Party provides in its structured summary shall include the information referred to in the preceding paragraphs 65 to 76, as well as the information listed in subparagraphs 77 (a)-(d). Paragraph 78 includes an additional reporting requirement for each Party with an NDC under Article 4 that consists of adaptation actions and/or economic diversification plans resulting in mitigation co-benefits consistent with Article

4, paragraph 7, of the Paris Agreement. Paragraph 79 clarifies that information in paragraphs 65-78 shall be reported in narrative and common tabular format, as applicable. This makes clear that the common tabular format must cover all of the reporting elements in the identified paragraphs, and should facilitate the reporting of the elements of the structured summary, each of which is a mandatory reporting requirement.

As such, the MPGs provide a clear indication of the rows and columns that should be included in common tabular formats for tracking progress towards the implementation and achievement of each Party's NDC under Article 4. Similarly, as accounting is to be demonstrated through the structured summary, the accounting elements specified in Annex II to decision 4/CMA.1 provide an indication of additional rows to be included.[13]

Structured Summary (Section III.C) sample tables

Using paragraphs 65-78 of the MPGs as a starting point, it is relatively simple to identify the columns and rows for the common tabular formats that will comprise the structured summary. While there are different ways to organize the specified information into common tabular formats, for ease of reporting and reading, we suggest organizing this reporting into four tables[14]:

- Table 1 includes information to understand the NDC target(s) and related indicator(s);
- Table 2 includes information on the accounting approach(es), methodologies, and definitions used when tracking progress;
- Table 3 brings together information on the indicator(s) related to the NDC, such as reference point(s), level(s), baseline(s), base year(s) or starting point(s); the most recent information for each reporting year during NDC implementation; and final information for the NDC target year or period. For each Party that participates in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards an NDC under Article 4, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC, this also includes the information requested in paragraph 77(d).
- Table 4, which is reported only in the first biennial transparency report that contains information on the end year or end of the period of the NDC under Article 4, brings together the information on the achievement of the Party's NDC target.

Examples of how these tables might be designed are included in Annex 1 to this submission.

Section III.D mandate

Paragraph 80 of the MPGs specifies that each Party shall provide information on mitigation actions, policies and measures that support the implementation and achievement of its NDC under Article 4 of the Paris Agreement, focusing on those that have the most significant impact on GHG emissions or removals and those impacting key categories in the national GHG inventory. Paragraph 80 specifies that this information shall be provided in both a narrative and

[13] For simplicity, accounting elements from Annex II of decision 4/CMA.1 are not listed as rows if they overlap significantly with provisions of the MPGs that are also specified.

[14] A common tabular format would also need to be developed for Paragraph 78 for use by each Party with an NDC under Article 4 that consists of adaptation actions and/or economic diversification plans resulting in mitigation co-benefits consistent with Article 4, paragraph 7, of the Paris Agreement.

tabular format. Paragraph 81 indicates that Parties shall organize this information by sector, to the extent possible.

Paragraph 82 outlines the information that each Party shall provide on policies and measures, to the extent possible, in a tabular format. This includes:

- 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.

Paragraph 83 indicates additional information each Party may provide, including costs, non-GHG mitigation benefits, and how the mitigation actions identified interact. Paragraph 85 further specifies that each Party shall provide, to the extent possible, estimates of expected and achieved GHG emissions reductions for its actions, policies, and measures in the tabular format; those developing country Parties that need flexibility in the light of their capacities with respect to this provision are instead encouraged to report this information.

Policies and Measures (Section III.D) sample table

The information specified in paragraphs 80-83 of the MPGs is very similar to the information contained in Table 3 of decision 19/CP.18. This table might serve as the starting point for discussions on the common tabular format for provision of information about actions, policies and measures specified in the MPGs. Minor adjustments would make this table fully consistent with the MPGs. An example of how Table 3 might be modified to fit the requirements of Section II.D is included in Annex 1.

Summary of GHG emissions and removals (Section III.E) mandate

Paragraph 91 of the MPGs requires that each Party that submits a stand-alone national inventory report shall provide a summary of its GHG emissions and removals in its biennial transparency report (BTR). This information shall be provided for those reporting years corresponding to the Party's most recent national inventory report, in a tabular format.

Summary of GHG emissions and removals (Section III.E) table

The summary table included in the BTR would be the same summary table as had been included in the stand-alone national inventory report. The same common reporting format for the national inventory report summary table should be used for the BTR summary table; there is no need to develop separate guidance.

Projections (Section III.F) mandate
Paragraphs 92-100 of the MPGs outline guidance for reporting on projections of greenhouse gas emissions and removals. Paragraph 101 specifies that these projections shall be provided in graphical and tabular formats.

Projections (Section III.F) sample tables
Table 5 of decision 19/CP.18 provides a concise summary for reporting key assumptions and parameters used in projections, and would serve as an ideal starting point for the design of a similar table for the BTR. For Parties reporting a "with measures" projection and "with additional measures" projection, a separate table should be included to report on key assumptions and parameters included in these scenarios (as called for in paragraph 96(c)). An example of such a table is included in the Annex to this submission.

Table 6(a), 6(b), and 6(c) of decision 19/CP.18 similarly serve as a sound basis for reporting on projections with measures, without measures, and with additional measures. For simplicity only the "with measures" table is included in Annex 1 of this submission. The same tables could serve to report on key indicators to determine progress towards the Party's NDC under Article 4 (as required by Paragraph 97 of the MPGs) simply by substituting the relevant indicator for "GHGs" in the tables.

Additional considerations
Parties should consider whether Tables 5 and 6(a) should be further modified, or additional tables developed, to reflect the information requirements included in Chapter III Section F of the MPGs, and particularly those outlined in paragraph 96.

c) Tables for reporting on financial, technology development and transfer and capacity-building support needed, received, and mobilized

Support needed/received mandate
Paragraphs 130 to 145 of the Annex to Decision 18/CMA.1 specify the information that each developing country Party that needs, or receives, support should provide as part of a BTR. Paragraphs 133, 134, 136, 138, 140, 142, and 144 further specify information that should be reported through common tabular formats.

Common reporting formats for support needed/received
While we recognize that as this is a new exercise for many developing countries, the benefits of reporting in a common standardized manner may facilitate the reporting of relevant information by each Party. These common tabular formats should be simple and easy to use, and draw on lessons learned from previous reporting experience and from the work of groups like the Consultative Group of Experts, while allowing Parties to fulfill the reporting provisions set out in the MPGs.

Our view is that the headers sections C, D, E, F, G, H, and I of Chapter VI of decision 18/CMA.1 should each correspond to the header for one table. The subparagraphs under each paragraph

that specifies a common reporting format would then correspond to columns under these tables. For example:

Table 1) Information on financial support needed by developing country Parties under Article 9 of the Paris Agreement (Section VI.C, paragraph 133)
Columns:

(a) Title (of activity, programme or project);
(b) Programme/project description;
(c) Estimated amount (in domestic currency and in United States dollars);
(d) Expected time frame;
(e) Expected financial instrument (grant, concessional loan, non-concessional loan, equity, guarantee or other);
(f) Type of support (mitigation, adaptation or cross-cutting);
(g) Sector and subsector;
(h) Whether the activity will contribute to technology development and transfer and/or capacity-building, if relevant;
(i) Whether the activity is anchored in a national strategy and/or an NDC;
(j) Expected use (e.g. description of activity, number of facilities targeted for energy efficiency improvements in a given sector),
(k) Expected impact (e.g., MW of advanced energy installed or saved),
(l) Estimated results (e.g., kt of CO_2eq mitigated, infrastructure resilience increased to 1-in-100 year event)

Rows: One row per reported activity

A similar approach would be used for paragraphs 134, 136, 138, 140, 142, and 144.

Support mobilized mandate

Developed country Parties are required to, and other Parties that provide support are encouraged to, provide information on support mobilized through public interventions. Paragraphs 125 specifies that this information is to be provided in textual and/or tabular format. Given that Parties have not been required to report on this information to date, reporting could build on previous experiences and efforts by Parties. Moreover, given the variety of methodologies Parties can choose to report on finance mobilized through public intervention, reporting approaches should facilitate reporting for whichever methodology Parties select.

Of note: the use of a tabular format to report information related to paragraph 125 is voluntary for those Parties required to report under that paragraph. This is because paragraph 125 specifies that the information may be provided in either a textual or a tabular format. For every other reporting area under which common reporting tables (e.g., national GHG inventories) or common tabular formats (tracking progress, support provided, support needed/ received) are required, the MPGs specify that the relevant information is to be reported by every reporting Party through these common tables.

d) Approach to operationalizing the flexibility for those developing country Parties that need it in the light of their capacities in common tabular formats and outlines

Context

Article 13 of the Paris Agreement provides that the enhanced transparency framework shall provide flexibility for those developing country Parties that need it in the light of their capacities. The MPGs further defined how such flexibility should be provided in paragraphs 4 through 6, and specified the specific provisions for which flexibilities are available and the scope of such flexibilities. Each of the specific provisions includes the language "those developing country Parties that need flexibility in the light of their capacities with respect to this provision…" followed by the specific flexibility granted. These specific flexibility provisions can be found in the MPGs in paragraphs 25, 29, 32, 34, 35, 48, 57, 58, 85, 92, 95, and 102.

In developing the common tabular formats and outlines mandated in decision 18/CMA.1, these specific flexibility provisions will need to be reflected faithfully. Care must be taken not to contradict or exceed the approach to flexibility for those developing country Parties that need it in the light of their capacities that was decided in decision 18/CMA.1. Fortunately, the high degree of specificity with which flexibility was addressed in specific provisions of the MPGs makes this a simple task.

We believe that the specific flexibility provisions included in the MPGs can be addressed very simply where needed in the development of common reporting or tabular formats, and outlines. In almost every case a footnote, threshold specification, or notation key would serve to allow a developing country Party that needs it in the light of their capacities to clearly and transparently indicate where a flexibility provision has been utilized, while preserving readability and maintaining the common formats required by the MPGs.

Annex 2 to this submission provides examples of how flexibility might be addressed in the common reporting formats, common tabular formats, and outlines for each flexibility provision contained in the MPGs.

e) Additional points related to the mandated work program on common reporting tables, common tabular formats and outlines

- While some have suggested that common tabular formats and outlines reflect the specific verbs used in each provision of the MPGs, we have found that this step adds unnecessary complexity without increasing clarity. Instead, common tabular formats should reflect all of the provisions which the MPGs note should be reported through these common tabular formats, and outlines should reflect all of the relevant headings and subheadings. Parties should refer to the MPGs for all the detail on a specific reporting provision, including the associated verb. This approach is the long-standing practice for common reporting formats and outlines associated with UNFCCC reports.
- We sincerely hope that substantial progress is made on all aspects of the work program at COP25. Based on advancements made at COP25, Parties should consider how to best advance discussions in 2020 in order to complete our mandate at COP26. Given the significant time that will be involved in considering existing inventory reporting tables,

adjusting these where needed, and developing new tables if necessary to meet the requirements of Article 13 and the MPGs, it may be beneficial to consider a workshop focused on inventory reporting tables. We would recommend such a workshop bring together inventory experts and transparency negotiators, and be held before SB-52 in 2020.

Annex 1: Examples of Common Reporting Formats for MPG Section III (Tracking Progress)

Structured Summary for Tracking Progress (Section III.C) Sample Tables

The following tables illustrate how the structured summary on tracking progress (Section IIIC) might be organized:

Table 1. NDC Target and Indicators	
NDC Target	
1. Description of the target of the Party's NDC under Article 4 (para 64(a))	
2. Provide any definitions needed to understand the NDC under Article 4 (para 76(a))	
3. Confirm if all categories of anthropogenic emissions and removals are included the NDC, and, once a source, sink or activity is included, continue to include it (Annex II decision 4/CMA.1 para 3(b))	
4. Confirm that all sources, sinks or activities included in previous NDCs continue to be included in the NDC (Annex II decision 4/CMA.1 para 3(b))	
5. Provide an explanation of why any categories of anthropogenic emissions or removals are excluded in the NDC (Annex II decision 4/CMA.1 para 4)	
Indicators	
6. Indicator 1 to track progress towards the implementation and achievement of its NDC under Article 4 (para 65)	
7. Information on Indicator 1 for the reference point(s), level(s), baseline(s), base year(s) or starting point(s). Specify base year(s) or other reference or starting point(s) (para 67)	
8. Indicate if the information on Indicator 1 included in line 3 above has been updated in accordance with any update of the national GHG inventory (para 67)	Yes/No
9. Provide any definitions needed to understand Indicator 1 (para 73)	
10. Describe how Indicator 1 is related to the NDC under Article 4 (para 76(a))	

Table instructions: If the NDC under Article 4 has more than one target, complete the table for each target. If more than one indicator has been identified under paragraph 65 for a target, repeat rows 6-10 for each indicator.[15]

[15] Note: to ensure standard formatting and numbering, we assume the common reporting formats, and corresponding software, would facilitate the inclusion of additional tables for more than one target, or additional rows for more than one indicator. In the interest of readability, we have not included these additional rows or tables here.

Table 2. Accounting approach, methodologies, and definitions	
For the Party's first NDC under Article 4:	
A1. Explain the accounting approach used for the Party's first NDC under Article 4 (para 71)	
A2. Explain how the accounting approach is consistent with Articles 4.13 and 4.14 (para 71)	
For the Party's second and subsequent NDCs under Article 4, and optionally for the first NDC under Article 4 (decision 4/CMA.1 para 14, para 71):	
B1. Explain how reporting on the accounting approach used is consistent with paragraphs 13-17 and Annex II of decision 4/CMA.1 (para 72)	
B2. Explain how the accounting for anthropogenic emissions and removals is in accordance with methodologies and common metrics assessed by the IPCC and in accordance with decision 18/CMA.1 (Annex II decision 4/CMA.1 para 1 (d))	
B3. Explain how consistency has been maintained between any greenhouse gas data and estimation methodologies used for accounting and the Party's greenhouse gas inventory, pursuant to Article 13, paragraph 7(a), of the Paris Agreement, if applicable (Annex II decision 4/CMA.1 para 2(b))	
B4. Explain how overestimation or underestimation has been avoided for any projected emissions and removals used for accounting (Annex II decision 4/CMA.1 para 2 (c))	
B.5 For Parties that apply technical changes to update reference points, reference levels or projections confirm which of the following changes were made: either of the following in the changes: (i) Changes in the Party's inventory; (ii) Improvements in accuracy that maintain methodological consistency (Annex II decision 4/CMA.1 para 2(d))	
B6. Report any methodological changes and technical updates made during the implementation of the NDC (Annex II decision 4/CMA.1 para 2 (e))	
For each NDC under Article 4:	
C1. Provide any definitions needed to understand the accounting approach used (para 73);	
C2. Describe each accounting approach or methodology used to assess the implementation and achievement of the target (para 74(a));	
C3. Describe each accounting approach or methodology used to construct any baseline (para 74(b));	

C4. If the accounting approach or methodology used for the indicator(s) in Table 1 differ from those used to assess the implementation and achievement the target, describe each accounting approach or methodology used to generate the information included for each indicator in Table 3 (para 74(c));	
C6. Provide details on key parameters, assumptions, definitions, data sources and models used (para 75(a))	
C7. Report the IPCC Guidelines used (para 75(b))	
C8. Report the metrics used (para 75(c))	
C9. Provide details on any approach used to address emissions and subsequent removals from natural disturbances on managed lands (para 75(d)(i)), or indicate the relevant section of the national greenhouse gas inventory report containing that information (Annex II decision 4/CMA.1 para 1(e)	
C10. Provide details on which IPCC approach, if any, has been used to account for harvested wood products (para 75(d)(ii)), (Annex II decision 4/CMA.1 para 1(f)	
C11. Provide details on any approach used to address the effects of age-class structure in forests and how this is consistent with relevant IPCC guidance, as appropriate (Annex II decision 4/CMA.1 para 1(g)	
C12. Provide details on any methodologies used to account for mitigation co-benefits of adaptation actions and/or economic diversification plans (para 75(e))	
C13. Provide details on any methodologies used to track progress arising from the implementation of policies and measures (para 75(g))	
C14. Provide details on any other methodologies related to the NDC under Article 4 (para 75(h));	
C15. Provide details on any conditions and assumptions relevant to the achievement of the NDC under Article 4 (para 75(i));	
C16. Explain how the methodology is consistent in scope and coverage, definitions, data sources, metrics, assumptions and methodological approaches, including on baselines, between the communication and implementation of nationally determined contributions (para 76(b)), (Annex II decision 4/CMA.1 para 2(a)	
C17. Explain methodological inconsistencies with the Party's most recent national inventory report, if applicable (para 76(c))	
C18. Describe how double counting of net GHG emission reductions has been avoided, including in accordance with guidance developed related to Article 6 if relevant (para 76(d))	

C.19 Provide information on how the Party has drawn on existing methods and guidance established under the Convention and its related legal instruments, as appropriate, if applicable (Annex II decision 4/CMA.1 para 1 (c));	
For each Party that participates in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards an NDC under Article 4, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC:	
D1. Provide information on any methodologies associated with any cooperative approaches that involve the use of internationally transferred mitigation outcomes towards an NDC under Article 4 (para 75(f))	
D2. Provide information on how each cooperative approach promotes sustainable development, consistent with decisions adopted by the CMA on Article 6 (para 77(d)(iv))	
D3. Provide information on how each cooperative approach ensures environmental integrity consistent with decisions adopted by the CMA on Article 6 (para 77(d)(iv))	
D4. Provide information on how each cooperative approach ensures transparency, including in governance, consistent with decisions adopted by the CMA on Article 6 (para 77(d)(iv))	
D5. Provide information on how each cooperative approach applies robust accounting to ensure inter alia the avoidance of double counting, consistent with decisions adopted by the CMA on Article 6 (para 77(d)(iv))	
D6. Any other information consistent with decisions adopted by the CMA on reporting under Article 6 (para 77diii)	

Table Instructions: If the information requested in a row is not applicable to the Party's NDC under Article 4, the Party should use the notation key "NA" for "not applicable." If more than one accounting approach or methodology is used for the target(s), baseline(s) or indicator(s), or if there are multiple target(s), baseline(s) or indicator(s), repeat the relevant row for each accounting approach or methodology.[16]

[16] Note: to ensure standard formatting and numbering, we assume the common reporting formats, and corresponding software, would facilitate the inclusion of additional rows for more than one accounting approach or methodology is used, or if there are multiple target(s), baseline(s) or indicator(s). In the interest of readability, we have not included these additional rows here.

Table 3. Accounting for the implementation and achievement of the Party's NDC under Article 4							
	Information for the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (Specify base year(s) or other reference or starting point (s), and relevant units)	The most recent information available in each reporting year (note year to which information corresponds)					Final information for the target year/ period
		Reporting year 1 (e.g. 2024)	Reporting year 2 (e.g. 2026)	Reporting year 3 (e.g. 2028)	Reporting year 4 (e.g. 2030)	Reporting year 5 (e.g. 2032)	
1. Indicator 1 (para 65)							
2. Where applicable, information on GHG emissions and removals consistent with the coverage of its NDC under Article 4 (para 77(b))							
3. Contribution from the LULUCF sector for each year of the target period or target year, if not included in the inventory time series of total net GHG emissions and removals, as applicable (para 77(c));							

For each Party that participates in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards an NDC under Article 4, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC[17]:								
A1. The annual level of anthropogenic emissions by sources and removals by sinks covered by the NDC on an annual basis reported biennially (para 77(d)(i))								
A2.1a Internationally transferred mitigation outcomes first-transferred/transferred for use towards an NDC under Article 4 (para 77(d)(ii))								
A2.1b Internationally transferred mitigation outcomes used/acquired for use towards the Party's NDC under Article 4 (para 77(d)(ii))								
A.2.2 Mitigation outcomes authorized for international mitigation purposes other than achievement of an NDC (para 77(d))								
A3. The net sum obtained by effecting an addition for A2.1a and A2.2 and a subtraction for A2.1b (para 77(d)(ii))								
Emissions balance reflecting the level of anthropogenic emissions by sources and removals by sinks covered by its NDC adjusted on the basis of corresponding adjustments undertaken by effecting an addition for internationally transferred mitigation outcomes first-transferred/transferred and a subtraction for internationally transferred mitigation outcomes	A4. The total quantity to be correspondingly adjusted as reflected in A3 or, if different from A3, consistent with the Party's accounting approach described in Table 2, row C2 as relates to cooperative approaches (paras 74(a), 77(d)(ii))							

[17] *Per paragraph 4 of decision 8/CMA1,* information provided in a structured summary referred to in decision 18/CMA.1, paragraph 77(d), is without prejudice to the outcomes on matters relating to Article 6 of the Paris Agreement and paragraphs 36–40 of decision 1/CP.21.

used/acquired, consistent with decisions adopted by the CMA on Article 6 (para 77(d)(ii))	A5. An emissions balance reflecting the level of anthropogenic emissions by sources and removals by sinks covered by its NDC adjusted on the basis of corresponding adjustments reflected in A3 or A4							
A6. Any other information consistent with decisions adopted by the CMA on reporting under Article 6 (para 77(d)(iii))								

Table instructions: If more than one indicator has been identified under paragraph 65 for a target, repeat row 1 for each indicator.[18]

For the first NDCs under Article 4 for Parties with a ten-year NDC implementation period (i.e., 2020 to 2030) there will be five biennial reporting years, and the columns for reporting years 1-5 correspond to BTRs submitted in 2024 (reporting year 1), 2026 (reporting year 2), 2028 (reporting year 3), 2030 (reporting year 4), and 2032 (reporting year 5).

For the first NDCs under Article 4 for Parties with a five-year implementation period (i.e., 2020-2025) there will be three biennial reporting years, and the columns for reporting years 1-3 correspond to BTRs submitted in 2024 (reporting year 1), 2026 (reporting year 2), and 2028 (reporting year 3). In this case, columns 4 and 5 would not be applicable.

Each Party that participates in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards an NDC under Article 4, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC, will need to insert additional columns to accommodate annual figures reported biennially.[19]

[18] Note: to ensure standard formatting and numbering, we assume the common reporting formats, and corresponding software, would facilitate the inclusion of additional rows for more than indicator. In the interest of readability, we have not included these additional rows here.

[19] Note: to ensure standard formatting and numbering, we assume the common reporting formats, and corresponding software, would facilitate the inclusion of additional columns for those Parties that must provide annual data. In the interest of readability, we have not included these additional columns here.

Table 4. Achievement of the Party's NDC Under Article 4 (para 70)	
For the first biennial transparency report that contains information on the end year or end of the period of its NDC under Article 4	
1. Restate the target of the Party's NDC under Article 4, per Table 1 line 1	
2. Final information for Indicator 1 for the target year/period, per Table 3 line 1, or per Table 3 line A5 for each Party that participates in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards an NDC under Article 4, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC	
3. Based on the information provided in rows 1 and 2, did the Party achieve its NDC under Article 4?	Yes/No

Table instructions: If the Party's NDC under Article 4 includes more than one target, repeat this table for each target. If a target includes more than one indicator, repeat row 2 for this target.[20] Each Party may also provide additional information to support its assessment of the achievement of its NDC under Article 4.

Policies and Measures (Section III.D) sample table

As described in this submission, Table 3 of decision 19/CP.18, with slight modifications to fit the information specified in paragraphs 80-83 of the MPGs, could serve as the common tabular format for actions, policies and measures specified in the MPGs. An example of how Table 3 might be modified to fit the requirements of Section II.D is included here:

Mitigation policies and measures related to implementing and achieving a nationally determined contribution under Article 4 of the Paris Agreement

Name of mitigation policy or measure[a]	*Description*[e]	*Objectives*	*Type of instrument*[c]	*Status of implementation*[d]	*Sector(s) affected*[b]	*GHG(s) affected*	*Start year of implementation*	*Implementing entity or entities*	*Estimate of mitigation impact (not cumulative, in kt CO_2 eq)*	
									(Specify)	
									Reporting year[f]	NDC end year

[20] Note: to ensure standard formatting and numbering, we assume the common reporting formats, and corresponding software, would facilitate the inclusion of additional tables for more than one target, or additional rows for more than one indicator. In the interest of readability, we have not included these additional rows or tables here.

Note: The two final columns specify the year identified by the Party for estimating impacts (based on the status of the measure and whether an ex post or ex ante estimation is available).
Abbreviations: GHG = greenhouse gas; LULUCF = land use, land-use change and forestry.
[a] Parties should use an asterisk (*) to indicate that a mitigation action is included in the 'with measures' projection.
[b] Indicate the following sectors , as appropriate: energy, transport, industrial processes and product use, agriculture, LULUCF, waste management, or other.
[c] Indicate the following types of instrument , as appropriate: regulatory, economic instrument, or other.
[d] Use the following descriptive terms to report on the status of implementation: planned, adopted, or implemented.
[e] Additional information may be provided on the cost of the mitigation actions, non-GHG mitigation benefits, and how the mitigation action interacts with other mitigation actions reported in the table.

Projections (Section III.F) sample tables

As described in the submission, Table 5 of decision 19/CP.18 provides a concise summary for reporting key assumptions and parameters used in projections and could be modified slightly for consistency with the MPGs. An example of such a table is presented here.

Summary of key assumptions and parameters used in projections of greenhouse gas emissions and removals[a]

	Historical[b]			*Projected*[c]			
Key underlying assumptions and parameters	*20XX*	*…*	*…*	*20XX+A*	*20XXA+5*	*20XXA+10*	*20XXA+15*

[a] Parties should include key underlying assumptions and parameters used for projections (e.g., gross domestic product growth rate/level, population growth rate/level).
[b] Parties should include historical data for the most recent year in the Party's inventory report (represented by 20XX). Parties may report historical data for additional years by adding columns.
[c] Parties should include key underlying assumptions and parameters for each projection year. Projections shall begin from the most recent year in the Party's inventory report and extend at least 15 years beyond the next year ending in zero or five. 20XX+A represents the next year ending in a zero or five that follows the most recent year in the Party's 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 extend their projections at least to the end point of their NDC under Article 4 of the Paris Agreement.
[d] Those developing country Parties that need flexibility in the light of their capabilities can instead report information addressed in Table [5] using a less detailed methodology or coverage. Where such flexibility is used, the Party should so indicate in the table with the identifier FX.

As noted in the submission, with slight modifications Table 6(a), 6(b), and 6(c) of decision 19/CP.18 similarly serve as a sound basis for reporting on projections with measures, without measures, and with additional measures. For simplicity only the "with measures" table is included here.

Information on projections of greenhouse gas emissions and removals under a 'with measures' scenario[a]

GHG emissions and removals[b] *(kt CO_2 eq)*	*GHG emission projections (kt CO_2 eq)*		
	20XX[c]	*20XX A*[d]	*20XX A+15*
Sector[e,f]			
Energy			
Transport			
Industry/industrial processes			
Agriculture			
LULUCF			
Waste management/waste			
Other (specify)			
Gas			
CO_2 emissions including net CO_2 from LULUCF			
CO_2 emissions excluding net CO_2 from LULUCF			
CH_4 emissions including CH_4 from LULUCF			
CH_4 emissions excluding CH_4 from LULUCF			
N_2O emissions including N_2O from LULUCF			
N_2O emissions excluding N_2O from LULUCF			
HFCs			
PFCs			
SF_6			
Other (specify, e.g. NF_3)			
Total with LULUCF			
Total without LULUCF			

Abbreviations: GHG = greenhouse gas, LULUCF = land use, land-use change and forestry.

[a] In accordance with the "Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement", at a minimum Parties shall report a 'with measures' projection, and may report a "with additional measures" projection and a 'without measures' projection. If a Party chooses to report a 'with additional measures' and/or "without measures" projection, they are to use tables [X and/or Y] (cross ref to new table numbers), respectively. If a Party does not choose to report a 'with additional measures' or "without measures" projection then it should not include tables [X or Y] in the biennial transparency report.

[b] Emissions and removals reported in these columns should be as reported in the latest GHG inventory and consistent with the emissions and removals reported in the table on GHG emissions and trends provided in this biennial transparency report. Where the sectoral breakdown differs from that reported in the GHG inventory, Parties should explain in their biennial transparency report how the inventory sectors relate to the sectors reported in this table.

[c] 20XX is the most recent year in the Party's national inventory report.

[d] 20XXA is the first year that ends in a zero or five following the most recent year in the Party's national inventory report.

[e] In accordance with paragraph 98 of the "Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement", projections shall be presented on a sectoral basis and by gas, as well as for the national total, using a common metric consistent with its national inventory report.

[f] Include the following sectors : energy, transport, industry/industrial processes, agriculture, LULUCF, waste management/waste, other sectors (i.e. cross-cutting), as appropriate.

Similar tables could serve to report on key indicators to determine progress towards the Party's NDC under Article 4 (as required by Paragraph 97 of the MPGs) by adjusting the rows to reflect the relevant indicator(s) in the tables. For example:

Information on projections of non-GHG indicators under a 'with measures' scenario[a]

		Indicator projections (Unit)		
	Unit (Specify)	*20XX*[c]	*20XX A*[d]	*20XX A+15*
Indicator				
Indicator 1				
Indicator 2				
Indicator 3				
…				

Annex 2: Examples of how each flexibility provision included in the MPGs might be addressed in common reporting tables, common tabular formats, and outlines

We would recommend addressing each of the flexibility provisions contained in the MPGs in the following manner in developing common reporting tables, common reporting formats, and outlines:

<table>
<tr><th>MPG Flexibility Provision</th><th>Approach</th></tr>
<tr><td>Paragraph 25: Each Party shall identify key categories for the starting year and the latest reporting year referred to in chapter II.E.3 below, including and excluding land use, land-use change and forestry (LULUCF) categories, using approach 1, for both level and trend assessment, by implementing a key category analysis consistent with the IPCC guidelines referred to in paragraph 20 above; 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 referred to in paragraph 20 above, allowing a focus on improving fewer categories and prioritizing resources.</td><td>Include an option in the table for each developing country Parties that needs flexibility in the light of its capacities with regards to this provision to specify the selected threshold, no lower than 85%. Include a footnote with the specific flexibility provision from paragraph 25.

For example: Key Categories (Simplified for example)
<table>
<tr><td colspan="2">Threshold used:
95%/ Other (specify)[1]</td><td colspan="6">[Party to indicate]</td></tr>
<tr><td rowspan="2">Sector</td><td rowspan="2">Key Category</td><td rowspan="2">Gas</td><td colspan="4">Approach 1
(Criteria used for key category identification)</td><td rowspan="2">2020 Total Emissions (Units (e.g. (kt))</td></tr>
<tr><td>Level</td><td>Level</td><td>Trend</td><td>Trend</td></tr>
<tr><td></td><td></td><td></td><td>w/ LULUCF</td><td>w/o LULUCF</td><td>w/ LULUCF</td><td>w/o LULUCF</td><td></td></tr>
<tr><td>Energy</td><td>Fuel Combustion – Energy Industries – liquid fuels</td><td>CO_2</td><td>X</td><td>X</td><td>X</td><td>X</td><td>113</td></tr>
<tr><td>Energy</td><td>Road transportation</td><td>CO_2</td><td>X</td><td>X</td><td>X</td><td>X</td><td>97</td></tr>
<tr><td></td><td>…</td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
</table>
X = Key Category
[1]As provided in paragraph 25 of the Annex to 18/CMA.1. 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 referred to in paragraph 20 of decision 18/CMA1.</td></tr>
</table>

Paragraph 29: Each Party shall quantitatively estimate and qualitatively discuss the uncertainty of the emission and removal estimates for all source and sink categories, including inventory totals, for at least the starting year and the latest reporting year of the inventory time series referred to in paragraphs 57 and 58 below. Each Party shall also estimate the trend uncertainty of emission and removal estimates for all source and sink categories, including totals, between the starting year and the latest reporting year of the inventory time series referred to in paragraphs 57 and 58 below, using at least approach 1, as provided in the IPCC guidelines referred to in paragraph 20 above; 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, using the IPCC guidelines referred to in paragraph 20 above, where quantitative input data are unavailable to quantitatively estimate uncertainties, and are encouraged to provide a quantitative estimate of uncertainty for all source and sink categories of the GHG inventory.	SBSTA does not need to address this provision, as there is no corresponding common reporting table. Each developing country Parties that needs flexibility in the light of its capacities related to this provision may simply report qualitative and not quantitative information in the narrative of the NIR consistent with reporting and documentation guidance per 2006 IPCC Guidelines as stated in paragraph 29 above.
Paragraph 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	Include an option below the table containing notation keys in the table for each developing country Parties that needs flexibility in the light of its capacities with regards to this provision to specify that they have considered emissions insignificant using a threshold of likely emissions below 0.1 per cent of the national total GHG

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 CO_2 eq), whichever is lower. The total national aggregate of estimated emissions for all gases from 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 CO_2 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.	emissions, excluding LULUCF, or 1,000 kt CO2 eq, whichever is lower. Include a footnote with the specific flexibility provision from paragraph 32.
Paragraph 34: Each Party shall elaborate an inventory QA/QC plan in accordance with the IPCC guidelines referred to in paragraph 20 above, including information on the inventory agency responsible for implementing QA/QC; those developing country Parties that need flexibility in the light of their capacities with respect to this provision are instead encouraged	SBSTA does not need to address this provision, as there is no corresponding common reporting table. Each developing country Parties that needs flexibility in the light of its capacities with regards to this provision is simply encouraged to, rather than required to, report the specified information consistent with reporting and documentation guidance per 2006 IPCC Guidelines as stated in paragraph 34 above in the NIR.

to elaborate an inventory QA/QC plan in accordance with the IPCC guidelines referred to in paragraph 20 above, including information on the inventory agency responsible for implementing QA/QC.	
Paragraph 35: Each Party shall implement and provide information on general inventory QC procedures in accordance with its QA/QC plan and the IPCC guidelines referred to in paragraph 20 above; 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 procedures in accordance with its QA/QC plan and the IPCC guidelines referred to in paragraph 20 above. In addition, Parties should apply category-specific QC procedures in accordance with the IPCC guidelines referred to in paragraph 20 above for key categories and for those individual categories in which significant methodological changes and/or data revisions have occurred. In addition, Parties should implement QA procedures by conducting a basic expert peer review of their inventories in accordance with the IPCC guidelines referred to in paragraph 20 above	SBSTA does not need to address this provision, as there is no corresponding common reporting table. Each developing country Parties that needs flexibility in the light of its capacities with regards to this provision is encouraged to, rather than required to, implement QC procedures and report the specified information. Report information in NIR consistent with reporting and documentation guidance per 2006 IPCC Guidelines as stated in paragraph 35.
Paragraph 48: Each Party shall report seven gases (CO2, methane (CH4), nitrous oxide (N2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF6) and nitrogen trifluoride (NF3)); those	Specify a new "FX" notation key so that each developing country Parties that needs flexibility in the light of its capacities with regards to this provision clearly notes where information on a specific GHG is not provided because the flexibility provision has been used. Include a footnote with the specific flexibility provision from paragraph 48 below the relevant common reporting tables.

<table>
<tr>
<td>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.</td>
<td>For example:
Summary of Net GHG Emissions (Simplified for example)
<table>
<tr><th>GHG (MMt)[1]</th><th>2020</th><th>2021</th><th>2022</th><th>2023</th><th>2024…</th></tr>
<tr><td>CO_2</td><td>123</td><td>120</td><td>121</td><td>119</td><td>117</td></tr>
<tr><td>CH_4</td><td>23</td><td>21</td><td>21</td><td>22</td><td>19</td></tr>
<tr><td>N_2O</td><td>16</td><td>15</td><td>12</td><td>12</td><td>11</td></tr>
<tr><td>HFCs</td><td>8</td><td>9</td><td>8</td><td>7</td><td>7</td></tr>
<tr><td>PFCs</td><td>FX</td><td>FX</td><td>FX</td><td>3</td><td>2</td></tr>
<tr><td>SF_6</td><td>11</td><td>10</td><td>9</td><td>9</td><td>10</td></tr>
<tr><td>NF_3</td><td>FX</td><td>FX</td><td>FX</td><td>7</td><td>6</td></tr>
</table>
[1] As provided in paragraph 48 of the Annex 18/CMA.1, hose 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.</td>
</tr>
<tr>
<td>Paragraph 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.</td>
<td>Specify a new "FX" notation key so that each developing country Parties that needs flexibility in the light of its capacities with regards to this provision clearly notes where information or tables on a past year(s) is not provided because the flexibility provision has been used. (Similar to the para 48 example above.) Include a footnote with the specific flexibility provision from paragraph 57 below the relevant common reporting tables.</td>
</tr>
<tr>
<td>Paragraph 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</td>
<td>Specify a new "FX" notation key so that each developing country Parties that needs flexibility in the light of its capacities with regards to this provision clearly notes where information on X-3 emissions and removals has been provided instead of X-2 data because the flexibility provision has been used. (Similar to the para 48 example above.) Include a footnote with the specific flexibility provision from paragraph 58 below the relevant common reporting tables.</td>
</tr>
</table>

<table>
<tr><td>their latest reporting year as three years prior to the submission of their national inventory report.</td><td></td></tr>
<tr><td>Paragraph 85: Each Party shall provide, to the extent possible, estimates of expected and achieved GHG emission reductions for its actions, policies and measures in the tabular format referred to in paragraph 82 above; those developing country Parties that need flexibility in the light of their capacities with respect to this provision are instead encouraged to report this information.</td><td>Specify a new “FX” notation key so that each developing country Parties that needs flexibility in the light of its capacities with regards to this provision clearly notes where estimates of expected and achieved emissions and reductions are not provided for actions, policies and measures because the flexibility provision has been used. (Similar to the para 48 example above.) Include a footnote with the specific flexibility provision from paragraph 85 below the relevant common reporting tables.</td></tr>
<tr><td>Paragraph 92: Each Party shall report projections pursuant to paragraphs 93–101 below; those developing country Parties that need flexibility in the light of their capacities are instead encouraged to report these projections.</td><td>Add a footnote to the outline heading for projections, as this is the only section for which flexibility has been provided to those developing country Parties that need it in the light of its capacities to not report should they not have sufficient capacity. For common tabular formats on projections, include a similar footnote with the table title.

For example:

Projections of greenhouse gas emissions and removals, as applicable[1]
[1] As provided in paragraph 92 of the Annex to 18/CMA/1, those developing country Parties that need flexibility in the light of their capacities are instead encouraged to report these projections. Those developing country Parties that need flexibility in the light of their capacities with respect to paragraphs 93–101 of the Annex to Decision 18/CMA1 can instead report using a less detailed methodology or coverage.

Information on projections of greenhouse gas emissions and removals under a ‘with measures’ scenario[1] (Simplified for example)
<table><tr><td></td><td colspan="4">GHG emission projections (kt CO_2 eq)</td></tr><tr><td>SECTOR</td><td>2020</td><td>2025</td><td>2030</td><td>2035</td></tr><tr><td>Energy</td><td></td><td></td><td></td><td></td></tr></table></td></tr>
</table>

	<table><tr><td>Transport</td><td></td><td></td><td></td><td></td></tr><tr><td>…</td><td></td><td></td><td></td><td></td></tr><tr><td>GAS</td><td></td><td></td><td></td><td></td></tr><tr><td>CO2</td><td></td><td></td><td></td><td></td></tr><tr><td>N2O</td><td></td><td></td><td></td><td></td></tr><tr><td>…</td><td></td><td></td><td></td><td></td></tr><tr><td>Total with LULUCF</td><td></td><td></td><td></td><td></td></tr><tr><td>Total without LULUCF</td><td></td><td></td><td></td><td></td></tr></table>[1] As provided in paragraph 92 of the Annex to 18/CMA.1, those developing country Parties that need flexibility in the light of their capacities are instead encouraged to report these projections.
Paragraph 95: Projections shall begin from the most recent year in the Party's national inventory report and extend at least 15 years beyond the next year ending in zero or five; 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.	Specify a new "FX" notation key so that each developing country Parties that needs flexibility in the light of its capacities with regards to this provision clearly notes where information on a past year(s) is not provided because the flexibility provision has been used. (Similar to the para 48 example above.) Include a footnote with the specific flexibility provision from paragraph 95 below the relevant common reporting tables.
Paragraph 102: Those developing country Parties that need flexibility in the light of their capacities with respect to paragraphs 93–101 above can instead report using a less detailed methodology or coverage.	Specify a new "FX" notation key so that each developing country Parties that needs flexibility in the light of its capacities with regards to this provision clearly notes where information on specific sector or gas is not provided because the flexibility provision has been used. (Similar to the para 48 example above.) Include a footnote with the specific flexibility provision from paragraph 102 below the relevant common reporting tables.