

Canada's Submission to SBSTA on "Matters related to methodological issues under the Paris Agreement"

November 2019

Context and Scope of the Submission

Canada is pleased to submit its views in response to the call for submissions contained in the conclusions under agenda item 10 of the Subsidiary Body for Scientific and Technological Advice (SBSTA), following discussions at SB50 in June 2019.

The continued work under SBSTA will provide greater clarity and guidance to assist Parties in their provision of transparent, accurate, complete, consistent and comparable information. While the Modalities, Procedures, and Guidelines (MPGs) adopted at COP24 provide a clear description of information required in the new Biennial Transparency Report (BTR) including in common tables and formats, further guidance is necessary to assist Parties in how best to organize and present this information. These measures will facilitate the understanding of all Parties' actions, help build capacity, and foster greater accountability and trust necessary for enhanced mitigation ambition by all Parties going forward.

The submission is organized into four sections:

- 1) Experience using the 2006 IPCC Guidelines for National GHG Inventories and the common reporting formats, including the transition from the 1996 to 2006 guidelines;
- 2) Common tabular format (CTF) tables for tracking progress in implementing and achieving nationally determined contributions (NDCs);
- 3) Tables for reporting on support needed and received, and support mobilized;
- 4) Approaches to operationalizing the flexibility for those developing country Parties that need it in the light of their capacities.

We look forward to engaging with other Parties on these discussions at COP25 in December.

(1) Experience using the 2006 IPCC Guidelines for National GHG Inventories and the common reporting formats, including the transition from the 1996 to 2006 IPCC Guidelines

The CMA, by decision 18/CMA.1, agreed to adopt and implement the use of the 2006 IPCC Guidelines making them the international methodological and good practice standards for national inventory reporting. These guidelines enable the reporting of complete coverage, improved consistency, and an appropriate level of detail making them very useful for inventory compilers and providing a better picture of national GHG emissions. Most importantly, good inventory preparation practices have been integrated and formalized in the 2006 IPCC guidelines' TACCC principles: transparency, accuracy, completeness, consistency, and comparability.

The major changes of the transition from the 1996 IPCC Guidelines to the 2006 IPCC guidelines included: the integration of the aforementioned TACCC principles, the re-structuring of the land use, land-use change, and forestry (LULUCF) sector and the provision of good practice tools such as quality assurance/quality control (QA/QC), data processing (interpolation and extrapolation), and key category analysis. For Canada, implementation of the 2006 IPCC Guidelines started following the adoption of the revised inventory reporting guidelines in 24/CP.19 and has spanned several years. The bulk of its implementation is complete, however,

there remains room for continuous improvement in fulfilling some specific requirements (for example, tracking all land-use change annually). Overall, the continued use and implementation of the 2006 IPCC Guidelines has improved the accuracy and consistency of Canada's reporting.

Using the CRF – a consistent and standardised reporting mechanism

Common Reporting Format (CRF) reporting is the cornerstone of transparency for inventory reporting. It enables the compilation of standardized emission data reported to the UNFCCC.

The existing CRF enables the generation of over 2000 tables for each annual submission. Canada has found that with the current amount of required data and information, rather than inputting information manually, the use of automated data transfer tools, such as XML (a programming language used to automatically transfer data into the format of the CRF), have become essential to managing the task of populating data into the CRF efficiently and accurately.

Encouraging the use of country-specific tools to facilitate the management of improvements and reporting transparency

Based on its experience with implementing the 2006 IPCC Guidelines, Canada values an approach that emphasizes continual progress and not only compliance. The use of improvement plans and improvement tracking has been an important part of helping Canada efficiently document the implementation of Technical Expert Review Team's recommendations and progress towards the full implementation of the guidelines, as well as thorough and complete reporting.

(2) Common tabular format tables for tracking progress in implementing and achieving NDCs

CTFs for tracking progress are a critical part of the Paris Agreement's Enhanced Transparency Framework (ETF). They provide a clear structure for a Party's provision of key information concerning the progress made towards its NDC, implementation of policies and measures, and on projections. Their commonality assists the Party in both the organization and presentation of mandatory information as well as enhancing the TACCC principles.

The existing sets of CTF tables that have already been developed, refined, and used by Parties over time should form the basis of further work. As a result, Canada supports an approach to designing the new tables that builds upon these existing tools reflecting the experiences of Parties in reporting their information to date, as agreed to in paragraph 12(a) of the Annex to 18/CMA.1 (known as the MPGs). In most cases these tables have been designed for developed country reporting within the Biennial Report in [19/CP.18](#) and therefore will need to accommodate varying capacities of Parties, including the use of specific flexibility provisions as outlined in the MPGs. Overall the CTF tables should be:

- consistent with and complementary to the MPGs set out in decision 18/CMA.1 and its Annex;
- structured in a clear, straightforward manner, facilitating comparison across time and aggregation, including for the Global Stocktake, as well as to aid the use of information and data by reviewers and other Parties;
- built off and enhanced from existing formats and tables that have already been applied, revised, and improved over time;
- common to all parties, accommodating the diversity of Parties' NDCs and capacities, including the flexibility provisions for Parties that need it based on their capacities;

- supported, where appropriate, by sufficient descriptive and explanatory information in the text to minimize ambiguities around data interpretation.

In reviewing the MPGs, we identify the need for five sets of tables that are necessary to track the progress and achievement of all Parties' NDCs, outlined below. Additional tables may be useful for additional clarity and transparency.

Description of a Party's NDC (Section III.B)

As outlined in section III.B of the MPGs, paragraph 64, Parties are to summarize and describe their NDC. This information is best presented in a straightforward table that includes the key information identified in paragraphs 64(a)-(g) of the MPGs and consistent with Annex I of [4/CMA.1](#) regarding information to facilitate clarity, transparency and understanding (ICTU) of a Party's NDC. For Parties whose NDC includes multiple targets or composite indicators (e.g. GHG emissions per capita), these could be included through the inclusion of additional rows. This table will also help provide a strong basis and continuity for the structured summary. A table based off paragraph 64 of the MPGs is shown below:

Table for Description of NDC

<i>Target Description</i>	<i>Indicator(s) to track progress</i>	<i>Target year or period</i>	<i>Reference point, level, baseline, base year, starting point</i>	<i>Time frame/ period for implementation</i>	<i>Scope and coverage (sectors, gases, etc.)</i>	<i>Intent to use cooperative approaches</i>	<i>Other information or updates</i>
Target 1							
...							

Structured Summary: Tracking progress towards a Party's NDC (Section III.C)

Parties are also required to submit a structured summary to track progress towards their NDC. As described in Paragraph 77, the structured summary is a table summarizing the key information outlined in paragraphs 65-76 and 77(a)-(d), regarding a Party's progress towards implementing and achieving its NDC over time. This table is a critical part of the transparency and accountability system under the Paris Agreement as it fulfils Parties' obligations in articles 4.13 and 13.5 to account for and track progress towards NDCs. While the ICTU and NDC accounting guidance adopted as part of the rulebook, in 4/CMA.1 and its annexes, provide clarifying information for Parties' NDCs, section III.C of the MPGs clearly outline the information to be included in the structured summary. In addition to this summary table, Parties will need to include additional information in the narrative of the report for additional clarity.

Under the current reporting guidelines and CTFs for Biennial Reports found in decision 19/CP.18, table 4 provides a useful template for tracking progress towards mitigation targets. While current NDCs include a more diverse set of targets and indicators, the table still provides a useful starting point for Parties to consider when approaching the design of the structured summary. Using this table as a starting point, Canada has provided a format for the structured summary table on the follow page (page 4).

Structured Summary Table

	(Metric/Units)	Reference level, baseline, base year or starting point, Base year/period	Time Series, including most recent year					Target year, period	Achievement
		(year(s))	2020	2021	2022	2023	...	(year(s))	(yes/no)
NDC Target 1									
<i>NDC Indicator 1.1</i>	<i>(e.g. kt CO₂ eq)</i>								
<i>NDC Indicator 1.2[1]</i>	<i>(X)</i>								
<i>GHG emissions and removals covered by NDC [2]</i>	<i>(kt CO₂ eq)</i>								
<i>Contribution from LULUCF [3]</i>	<i>(kt CO₂ eq)</i>								
<i>Corresponding Adjustment [4]</i>	<i>(kt CO₂ eq)</i>								
<i>Emissions Balance [5]</i>	<i>(kt CO₂ eq)</i>								

1. If a Party's NDC target includes more than one indicator (e.g. emissions intensity target), the Party should include additional rows for each indicator, consistent with the table for NDC description.
2. If a Party's NDC does not include a GHG-based indicator, the Party shall include GHG emissions and removals for the purpose of reflecting the emissions balance and corresponding adjustment.
3. If a Party excludes LULUCF from their GHG inventory totals and time series, but LULUCF makes a contribution to a target, the Party shall provide the contribution from LULUCF.
4. If a Party engages in market mechanisms and the trading of ITMOs, the Party shall provide information on the corresponding adjustment.
5. The Emissions Balance is the sum of total GHG emissions and removals, contribution from LULUCF, and corresponding adjustment.

The basis of the structured summary is each Party's NDC and their selected indicators for tracking progress. Therefore, the table will need to be designed to reflect and accommodate all types of NDCs, as noted in paragraph 79, including those which consist of adaptation actions and/or economic diversification plans resulting in mitigation co-benefits. Information on a Party's indicator for tracking progress, including reference points/base year and time series (paragraphs 65-70), is captured in the table shown above in the first row. Consistent with the proposed NDC description table, for Parties with multiple NDC targets and indicators, the structured summary can accommodate these through additional rows, as applicable.

Parties are also required to provide additional information relating to their accounting approaches, methodologies, and definitions (as outlined in paragraphs 71-76), and is an essential component of the structured summary. Such information could be captured in an additional table (as has been proposed by several Parties in their submissions) or narrative format, provided Parties clearly explain these elements in full and also explain how it is consistent with decision 4/CMA.1.

For those Parties that choose to participate in cooperative approaches and trading of ITMOs, in accordance with paragraph 77(d), Parties are required to provide further information including:

- **annual emissions level** covered by the NDC and the contribution from the LULUCF sector (if not already included in the table as part of a Party's NDC indicator), as applicable;
- **the corresponding adjustment** reflecting the sum of internationally transferred mitigation outcomes (ITMOs) transferred and acquired; and
- **an emissions balance** reflecting the total level of anthropogenic GHG emissions and the corresponding adjustment.

This information is captured in the table above through rows 2-5.

Parties will also be required to provide additional information noted in paragraph 77(d)(iii) and (iv) related to demonstrating environmental integrity, transparency, and robust accounting to ensure the avoidance of double counting, and will need to be consistent with the decisions adopted by Parties under Article 6.

Canada recognizes that discussions on Article 6 will continue at COP25 with a view to concluding this accounting guidance for the use of cooperative approaches in Article 6.2 of the Paris Agreement. While these discussions are critical to designing the accounting system for ITMOs and to facilitate cooperative approaches, the outcome will not affect the design of the structured summary table, which will simply show the adjustments as additions or subtractions in tonnes of CO₂eq, as shown in the table above. Therefore, Parties will be able to proceed with the design of the structured summary during these simultaneous discussions. However, Parties will need to provide additional information to demonstrate how they arrived at the sum total of ITMOs captured in the structured summary, consistent with any decision Parties adopt by the CMA under Article 6.

Finally, upon the completion of a Party's NDC, following the end year or end period of an NDC target, Parties will also need to include information on the achievement of its NDC, consistent with paragraph 70 of the MPGs. Our proposed table includes an additional column for Parties to clearly indicate whether or not they have achieved or met their target (i.e. "yes" or "no").

Policies and Measures, Actions and Plans (III.D)

In section III.D of the MPGs, Parties are required to provide information on their actions, policies and measures that implement their NDCs in both a narrative and tabular format. Currently, under the existing biennial reporting guidelines (for both the Biennial Report and Biennial Update Report), all Parties are required to report on their mitigation actions in tabular format. The existing Biennial Report CTF for '*mitigation actions and their effects*' (table 3, 19/CP.18) best forms the basis to work from as it already reflects nearly all fields of information listed in the MPGs, and can be adjusted with minor changes to better align with the new MPGs. This can be done by including information in paragraphs 82, 83, and 85 as columns in a table— understanding that information listed in paragraph 82 (a)-(i) is mandatory, 83 is optional, and information in paragraph 85 is mandatory "to the extent possible" and also provides flexibility to developing country Parties that need it in light of their capacities. Additional information, including the information required in paragraphs 86-90, can be provided in a narrative or textual format.

A proposed table for the reporting of information outlined in section III.D, based off CTF table 3 in 19/CP.18, is shown on page 6 of this submission. A simple re-organization can align it with the ordering in the MPGs, without having to include new fields of information or significant modifications. Parties could choose to include the optional information in paragraphs 83 at their discretion, as is shown in additional columns in the co-facilitators' [informal note](#) from June 2019. Parties should supplement these tables with descriptive information on methodologies and assumptions used to estimate these GHG reductions.

Summary of GHG emissions and removals (III.E)

Section II of the MPGs requires all Parties to submit detailed GHG inventory information as part of their BTR. Those Parties that choose to submit a stand-alone national inventory report as separate from the BTR will be required to summarize their GHG emissions and removals in a tabular format in the BTR, as noted in paragraph 91 of the MPGs. This information is useful to provide a clear picture and summary of a Party's GHG inventory within the BTR itself. Since

Existing CTF Table 3 (19/CP.18): Information on mitigation actions and their effects

Name of mitigation action	Sector(s) affected	GHG(s) affected	Objective and/or activity affected	Type of instrument	Status of implementation	Brief description	Start year of implementation	Implementing entity or entities	Estimate of mitigation impact (not cumulative, in kt CO ₂ eq)	
									20XX	2020
Policy 1										
Policy 2										
...										

Proposed CTF Table for the BTR: Policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans

Name of mitigation action	Description	Objective(s)	Type of instrument	Status of implementation	Sector(s) affected	GHG(s) affected	Start year of implementation	Implementing entity or entities	Estimate of mitigation impact (not cumulative, in kt CO ₂ eq)	
									Target year	Other years
Policy 1										
Policy 2										
...										

developed country Parties already provide annual GHG inventory information as a stand-alone report, there is already an existing table for the summary of GHG emissions in the BR (Table 1, 19/CP.18). This table already aligns with the 2006 IPCC guidelines and serves as a good basis for the summary table for the BTR, recognizing some minor amendments may be required based on the outcome of SBSTA agenda sub-item on CRTs for national GHG inventory reports.

Projections of GHG emissions and removals (III.F)

As part of their reporting on progress, Parties are also required to include in their BTR projections of GHG emissions and removals, including presenting this information in graphical and tabular formats, as noted in paragraph 101. The guidelines for reporting on projections are nearly identical to those presented in the National Communication and Biennial Report guidelines. Therefore, the outlines of their associated CTFs (tables 5 and 6 in 19/CP.18) are sufficient for the reporting of projections in tabular format for the BTR. The co-facilitators' proposal for these tables, in Annex II of their [informal note](#) from June 2019, are very closely modelled after these and fulfill the reporting requirements. One addition to the new guidelines is paragraph 95, which requires Parties to provide projections of their key indicators related to their NDC, which could be also captured into the existing tables.

The existing tables could also be improved upon to better reflect the LULUCF sector accounting. While the existing projections tables provide a row for "Forestry/LULUCF", there is no place for the projected accounting contribution from LULUCF. This could be improved through a row for total emissions (excluding LULUCF) and an additional row for the projected contribution from the LULUCF sector. Do date, Canada has used the "other" row to include such information, but this could be improved upon by a more formal incorporation into the table.

Under the current reporting framework, developing country Parties are not required to provide projections in either their BUR or National Communications. In order to accommodate these different starting points, developing country Parties with capacity constraints are provided a broad degree of flexibility related to their reporting on projections, which includes: instead being "encouraged" to report projections information (paragraph 92), the extent or duration of their projections (paragraph 95), and ability to provide a less detailed methodology (paragraph 102). Based on these flexibility provisions, the design of the exiting CTF table 5 and 6 would not require modification, allowing Parties to use specific notation keys where necessary—additional information on this approach to flexibility is outlined in section 4 of this submission below.

(3) Tables for reporting on support provided, mobilised, needed and received

At COP24, Parties agreed to comprehensive reporting rules for support provided, mobilised, needed and received. These new reporting requirements will enhance overall transparency and increase our understanding of the action that is supported and enabled through climate finance, and inform how we can make finance more effective.

With this in mind, Canada offers the following suggestions for consideration when developing the CTFs for support:

- Parties should take into account experience and lessons learned under the current reporting and CTF system.
- CTFs should build off existing reporting tables, which provide a good basis of work.
- Work should prioritize areas of support that are less developed, notably CTFs for support needed, received and mobilised.
- The tables are not stand-alone but complemented by textual information in the BTR on national circumstances and underlying methodologies, approaches and assumption.

Support Provided and Mobilised

As per the MPGs in the annex of decision 18/CMA.1, the CTFs will include one table for each reporting year on:

- Financial support provided through bilateral, regional and other channels, pursuant to paragraph 123
- Financial support provided through multilateral channels, pursuant to paragraph 124
- Financial support mobilised through public interventions, pursuant to paragraph 125
- Technology development and transfer support provided, pursuant to paragraph 127
- Capacity building support provided, pursuant to paragraph 129

Parties currently provide detailed information in their biennial reports, including in CTF for the provision of support. The set of tables 7a, 7b, 8, and 9 in the annex of 19/CP.18 and 9/CP.21 already includes detailed guidance in the areas of finance, technology development and transfer, and capacity building that provide a good foundation which can be built on to incorporate new reporting elements.

The MPGs introduce the option for reporting on finance mobilised through public interventions in a CTF for the first time. Many Parties are at different levels of capacity in reporting on support mobilised. These tables should be developed in a way that allows for improved reporting over time as Parties' capacity allows - and not limit those who are further advanced in their reporting on mobilized support.

The MPGs also introduce for the first time the ability to identify if financial support targets capacity building and technology development and transfer objectives. Canada supports the format of a simple check box added to the CTFs to indicate this relationship.

Support Received and Needed

As per the MPGs in the annex of decision 18/CMA.1, the CTFs will include one table for each reporting year on:

- Financial support needed by developing countries, pursuant to paragraph 133
- Financial support received by developing countries, pursuant to paragraph 134
- Technology development and transfer support needed, pursuant to paragraph 136
- Technology development and transfer support received, pursuant to paragraph 138
- Capacity building support needed, pursuant to paragraph 140
- Capacity building support received, pursuant to paragraph 142
- Information on support needed and received by developing Parties for the implementation of Article 13 of the Paris Agreement and transparency-related activities, including transparency related capacity building, pursuant to paragraph 144

As no CTFs exist for reporting on needs and support received, previous experience of developing countries in reporting on support in BURs will be important to inform how to best develop these tables. Recognizing developing countries are at different levels of capacity to monitor and report support needed and received, the CTFs should allow for flexibility in capacity and facilitate improve reporting and transparency over time.

(4) Approaches to operationalizing the flexibility

In accordance with Article 13.2 of the Paris Agreement, and as laid out in section I.C of the MPGs, the ETF provides flexibility in the MPGs to developing country Parties that need it in light of their capacities. The MPGs clearly specify where these flexibility provisions are available.

In operationalizing these flexibility provisions, it is important for developing country Parties who use the available flexibilities to clearly indicate where they are applying them. This is important to inform the TER teams and other readers of the report where and how specific uses of flexibility have been applied, as well as to indicate their plans to improve capacities in this area.

In order to assist Parties and provide greater clarity to the TER teams, Canada proposes that Parties complete a table to indicate whether and how they have used each flexibility. A proposed format for this table is provided on pages 10-11 of this submission. This table identifies the 12 available flexibility provisions that would impact Parties' reporting of information in the national inventory document and BTR. For this proposal, each Party applying flexibility provisions completes the table to clearly indicate their use of a provision, concisely clarify their capacity constraint, and provide a self-determined estimated time frame for improvements, in accordance with paragraph 12 of the MPGs. Columns have been provided for each of these fields in the proposed table.

An important consideration is whether Parties' use of the flexibility provisions will impact the design of the CRTs and CTFs currently being considered by Parties. Given the mandate Parties have is to design *common* tables and formats, there should only be one set of tables shared by all Parties. While the application of a flexibility provision may impact the information Parties report *within* these tables, it should not impact their design or structure. As such, Canada does not support the deletion or removal of any tables, columns, or rows, as this would compromise the transparency of the tables and information Parties provide, as well as undermine the principle of improved reporting over time. In instances where the use of a specific flexibility provision would impact the information a Party provides within a table, a Party would apply a new notation key, (e.g. "FX") to indicate where a specific field of information cannot be provided, due to their capacity constraints. For example, Parties that are unable to provide information for all seven gases in their inventory, may use the notation key "FX" where a value would otherwise populate a specific cell. A distinct notation key for flexibility is important to differentiate it from other notation keys not associated with capacity constraints, such as a gas that is not estimated ("NE") due to its insignificance. With the availability of a dedicated notation key for flexibility, Parties will be able to proceed to design tables that are common and applicable to all, regardless of varying levels of capacity.

There are additional flexibility provisions relating to the technical expert review and facilitative, multilateral consideration of progress. While these flexibilities are also an important part of the MPGs, they do not impact the information Parties provide in their report, but rather the format or timing of the review and therefore would not be indicated in the BTR or national inventory document itself. In these cases, Parties could apply such flexibilities by indicating to the UNFCCC Secretariat or review teams prior to a review or FMCP process of their need for these flexibilities.

Table for Use of Flexibility Provisions in the MPGs

#	Location in MPGs	Flexibility Provision in Text	Use of Flexibility (no, if yes, how?)	Clarification of capacity constraint	Estimated timeframe for improvement
Flexibility provisions for the national inventory report					
1	II. GHG Inventories C. Methods: 2. Key category analysis	<i>Para 25: 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.</i>			
2	II. GHG Inventories C. Methods: 4. Uncertainty assessment	<i>Para 29: 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</i>			
3	II. GHG Inventories C. Methods: 5. Assessment of completeness	<i>Para 32: Those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead consider emissions insignificant if the likely level of emissions is below 0.1 per cent of the national total GHG emissions, excluding LULUCF, or 1,000 kt CO₂ eq, whichever is lower.</i>			
4	II. GHG Inventories C. Methods: 6. Quality assurance/ quality control	<i>Para 34: 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 in accordance with the IPCC guidelines referred to in paragraph 20 above, including information on the inventory agency responsible for implementing QA/QC.</i>			
5	II. GHG Inventories C. Methods: 6. Quality assurance/ quality control	<i>Para 35: 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.</i>			
6	II. GHG Inventories E. Reporting Guidance: 2. Sectors and gases	<i>Para 48: those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead report at least three gases (CO₂, CH₄ and N₂O) as well as any of the additional four gases (HFCs, PFCs, SF₆ and NF₃) that are included in the Party's NDC under Article 4 of the Paris Agreement, are covered by an activity under Article 6 of the Paris Agreement, or have been previously reported.</i>			
7	II. GHG Inventories E. Reporting Guidance: 3. Time series	<i>Para 57: 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.</i>			

8	II. GHG Inventories E. Reporting Guidance: 3. Time series	<i>Para 58: 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</i>
Flexibility provisions for tracking progress		
9	III. Tracking Progress D. Mitigation policies and measures, actions and plans	<i>Para 85: those developing country Parties that need flexibility in the light of their capacities with respect to this provision are instead encouraged to report [estimates of expected and achieved GHG emissions reduction for its actions, policies and measures].</i>
10	III. Tracking Progress F. Projections	<i>Para 92: those developing country Parties that need flexibility in the light of their capacities are instead encouraged to report these projections.</i>
11	III. Tracking Progress F. Projections	<i>Para 95: 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.</i>
12	III. Tracking Progress F. Projections	<i>Para 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.</i>