

IGES submission of views on common tabular formats for the electronic reporting of the information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement

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This submission proposes elements related to common tabular formats (CTFs) for the electronic reporting of the information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement, as referred to in paragraph 12(a) of decision 18/CMA.1 (Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement; hereafter referred to as MPGs).

Summary of the submission:

- **An additional instruction can be helpful for countries to consider reporting the sectors and gases affected, as contained at minimum in their NDCs, if provided within a CTF, for example as a footnote.**
- **An additional instruction can help to clarify how those developing countries that need flexibility should make a report using a CTF on projections of GHG emissions and removals.**

1 Approach

IGES's submission is based on the analysis of trends in the reporting of mitigation actions and their effects in biennial update reports (BURs) submitted by 50 developing countries as of October 2019. Related information of the submitted nationally determined contributions (NDCs) of the same countries were also used. For carrying out the analysis, IGES NDC and BUR Databases were used (IGES, 2019a, 2019b).

The MPGs stipulate within their guiding principles that they build on and enhance existing transparency arrangements. Given this linkage between existing transparency arrangements (part of which include BURs) and the MPGs, our submission provides views on related information elements in draft CTFs, as offered in the annexes of an informal note prepared by the co-facilitators (dated June 2019), from the perspective of existing reporting by developing countries.

Our submission covers information elements of the draft CTFs related to:

- i. Mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans, and
 - ii. Projections of greenhouse gas emissions and removals, and key underlying assumptions and parameters used for projections.
- 2 Mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans
- Sectors affected: According to our analysis, sectoral coverage of NDCs and that of mitigation actions reported in BURs appear to be more consistent for the energy and waste sectors than for the transport, industry, agriculture, and LULUCF sectors. Around 16-35% of countries (n=8-17) did not report mitigation actions for the latter group of sectors in their BURs, even though the scope of their NDCs covers those sectors (Figure 1 in annex). This suggests the possibility that reporting of mitigation actions for the transport, industry, agriculture, and LULUCF sectors can be more comprehensively reported. One way to assist in this reporting is to provide an additional instruction for countries to consider reporting the sectors affected, as contained at minimum in their NDCs, for example, as a footnote of a CTF.
 - Gases affected: NDCs of three countries out of our 50 sample countries are CO₂-based. However, 11 countries (22%) reported only CO₂ as a gas affected in their BURs. To improve consistency of gas coverage of NDCs and BURs, countries whose NDCs cover multiple affected gases should consider reporting the same multiple gases in their BURs. Similar to our suggestion on the sectors affected above, it might be helpful to provide additional guidance for countries to consider reporting the gases, as contained at minimum in their NDCs.
 - Estimated GHG emissions reductions: Almost 80% of countries already reported estimated GHG emissions reductions of mitigation actions in their BURs (IGES, 2019a). This is a positive trend which should be maintained. Therefore, we consider that a clear indication of reporting on this element, as it is currently presented in the draft CTF, can facilitate reporting by countries in accordance with the MPGs.
- 3 Projections of greenhouse gas emissions and removals and key underlying assumptions and parameters used for projections
- Projections of GHG emissions and removals: 34% of countries (n=17) already reported projections of national emissions both with and without measures in their

BURs (Figure 2 in annex). However, more than half of countries (n=27) did not report projections of emissions with or without measures. The MPGs require more detailed reporting of projections by sector and by gas than under the existing transparency arrangements. This suggests that additional capacity building is needed and that some developing countries may need flexibility, especially in the early stage of implementation of the MPGs. In this regard, we consider that the draft CTF can incorporate instructions for how those developing country Parties that need flexibility should make a report in a CTF, e.g. using special notation keys for flexibility.

Annex:

The figures presented in this annex were prepared by using IGES NDC and BUR Databases (IGES, 2019a, 2019b).

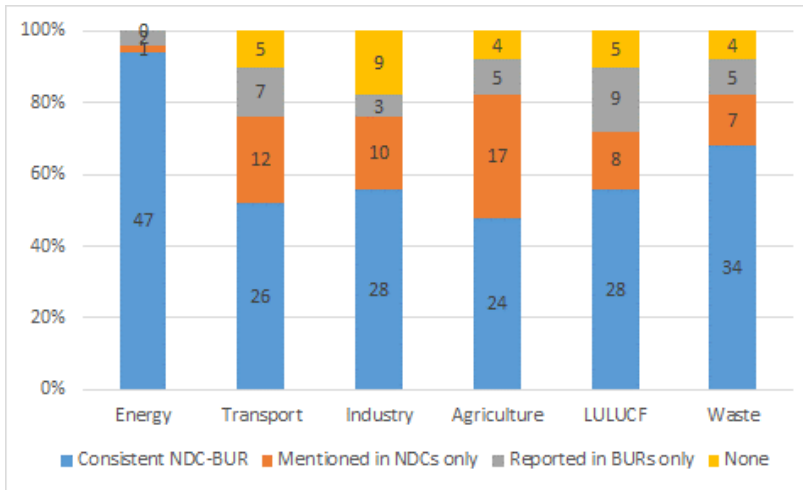


Figure 1 Consistency of sectoral coverage between NDCs and BURs by sector (n=50)

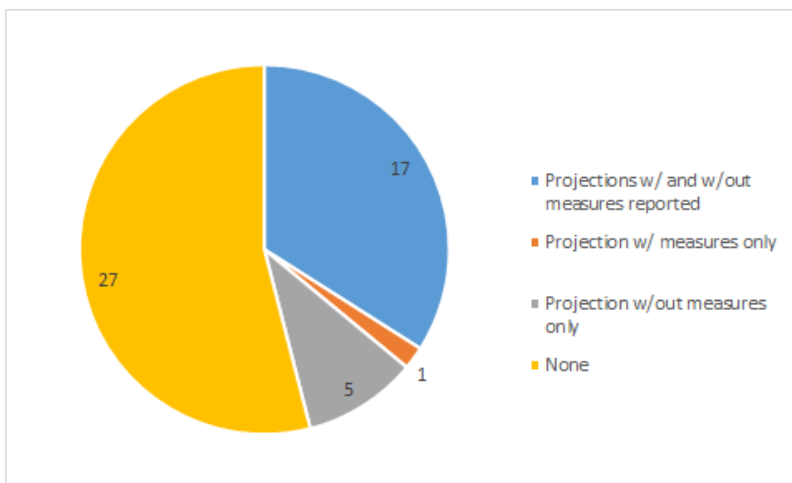


Figure 2 Reporting of projections with and without measures in BURs (n=50)

References:

IGES. (2019a) IGES Biennial Update Report (BUR) Database. Available at:
<https://pub.iges.or.jp/pub/iges-bur-database>

IGES. (2019b) IGES Nationally Determined Contributions (NDC) Database. Available at:
<https://pub.iges.or.jp/pub/iges-ndc-database>

UNFCCC. (2018) Decision 18/CMA.1. Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement.

UNFCCC. (2019) Common tabular formats for the electronic reporting of the information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement. Informal note by the co-facilitators (26 June 2019) Available at:
https://unfccc.int/sites/default/files/resource/SBSTA50.IN_i10b_0.pdf?download