



## SUBMISSION BY PORTUGAL AND THE EUROPEAN COMMISSION ON BEHALF OF THE EUROPEAN UNION AND ITS MEMBER STATES

**Subject:** Submission on Further views on methodological issues under the Paris Agreement (Transparency)

Lisbon, 13 April 2021

### 1. Context

On 12 March 2021, the UNFCCC secretariat informed Parties that the SBSTA chair would like to encourage Parties to make submissions on their future views on

- The common reporting tables for the electronic reporting of the information in the national inventory reports, including examples and options for the formats and contents of tables, in particular sectoral report and background tables, and options for implementation of the flexibility provisions;
- The structured summary, including examples to demonstrate how the proposed format could encompass different types of indicators (both quantitative and qualitative) and facilitate tracking of progress;
- The common tabular formats on financial, technology development and transfer and capacity-building support, including examples and options for the summary tables, the structure and content of the tables, and how to improve comparability and ensure consistency across specific tables.

The EU is pleased to submit its views on these topics. The submission will consist of three parts (national inventory reports, structured summary, and support). This submission complements the EU's earlier submission on methodological issues under the Paris Agreement (transparency) of 1 April 2019, 12 June 2019 and 10 October 2019.

### 2. Part 1: Common reporting tables (CRTs) for national emission inventories

The Chair of the SBSTA has through the UNFCCC Secretariat, in his message on 12 March, encouraged Parties to provide submissions related to the common reporting tables for the electronic reporting of the information in the national inventory reports, including examples and options for the formats and contents of tables, in particular sectoral report and background tables, and options for implementation of the flexibility provisions. The EU welcomes the opportunity to submit its views on the structure of the CRTs for annual greenhouse gas inventories.

The guiding principles listed in the modalities, procedures and guidelines (MPGs) for the transparency framework (Annex to decision 18/CMA.1) provide guidance in the context of the development of common reporting tables (CRTs) for national greenhouse gas inventories.

Based on the guiding principle of ensuring that Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention, the EU proposes a set of CRTs, which are based on the current common reporting formats (CRFs) for GHG inventories. These CRFs have been used for the reporting of annual GHG inventories under the Convention for many years, and they accommodate the sectors, gases and methodologies specified in the MPGs.

In addition, the proposed CRTs follow the guiding principle of providing flexibility to those developing countries that need it in the light of their capacities: They allow Parties to provide data at different level of aggregation, depending on data available, e.g. through the use of notation keys and through drop-down menus.

The EU's understanding is that the reporting tables to be developed under this agenda item are to be common to all Parties as this is the clear mandate provided by Decision 18/CMA.1. The commonality of the reporting tables is essential to ensure the comparability and transparency of the reported information.

The common reporting tables (CRT) should facilitate the review of the inventory, and therefore need to include enough detail to be of value during the review process. Using the current reporting tables (CRF) for reporting of Annex I Parties greenhouse gas inventories as a starting point is highly beneficial as it includes all sources and sinks covered by the 2006 IPCC Guidelines as well as all gases included in decision 18/CMA.1. The EU is pleased that using the existing tables as a starting point has received broad support across Parties.

Some reporting options exist in the current CRF in the form of drop-down menus to allow for a more or less detailed sectoral disaggregation. Additionally, there is also the option of using the notation key IE (included elsewhere) for emissions by sources and removals by sinks of greenhouse gases estimated but included elsewhere in the inventory instead of under the expected source/sink category. This allows for higher aggregation of data provided in tables when detailed data are not available. The notation key NE (not estimated) can also be used for insignificant sources, provided that the Party provides the reasoning.

The existing reporting using the common reporting format for Annex I Parties greenhouse gas inventories is implemented through use of the CRF Reporter software. Improvements will be needed to take into account the large number of Parties, which will be using the software, and to make the software more user-friendly, e.g. by making it possible to produce the key category analysis results using a chosen threshold within the limits given in the MPGs. The secretariat will need time to implement changes and enhance the reporting software and include cooperation with Parties in testing the updated software. This should be taken into account in the SBSTA work.

Many developing country Parties are using the IPCC Inventory software to estimate GHG emissions as it covers all sectors and provides a good starting point in developing a national GHG inventory. The use of the common reporting tables by those countries using the IPCC Inventory software could be facilitated by requesting the UNFCCC secretariat to initiate cooperation with the IPCC Task Force on Inventories (IPCC TFI) to make it possible to transfer data from the IPCC software to the common reporting tables in an automated way. The IPCC Inventory software implements the simplest Tier 1 methods in the 2006 IPCC Guidelines for National Greenhouse Gas Inventories. The latest version of the software includes the possibility to use the Tier 2 methods in the 2006 IPCC Guidelines for most categories under Energy, IPPU and Waste Sectors. The IPCC TFI is currently working on making the software compatible with the Tier 2 methods for AFOLU Sector. The EU believes that this work is of the utmost importance, and would like to see a continued and strengthened cooperation between the UNFCCC Secretariat and the IPCC TFI.

## **2.1 Proposal for Common Reporting Tables for greenhouse gas inventory information**

The EU welcomes the decision by Parties to use the current CRF tables used by Annex 1 Parties in their reporting under the Convention. The EU believes that the current CRF tables are a good starting point. However, having experiences with the current CRF since 2015, potential improvements have been identified that could be used in revising the tables moving forward.

The EU notes that the IPCC has elaborated a refinement to the 2006 IPCC Guidelines. The EU believes that Parties should be able to use latest scientific methodologies in their inventory reporting. Therefore, the development of common reporting tables should take this IPCC refinement into account, without prejudice to whether its use will be optional, encouraged or mandatory for reporting under the Paris Agreement.

Annexed to this submission are detailed tables using the current Annex 1 Parties reporting tables as a starting point, but including changes that in the view of the EU would improve the reporting tables. The suggested changes are highlighted in the annexed files, to the extent possible. The EU is of the view that a reporting table for natural disturbances should be developed, however such a table is not included at this time.

The main changes for each of the main sectors are described below, for a full overview, please refer to the spreadsheet files.

### **2.1.1 Energy**

- Addition of column in the sectoral summary tables showing the aggregated GHG emission in CO<sub>2</sub> eq. This is automatically generated and would not impose additional burden on Parties. It has been identified as a useful addition by many inventory practitioners in the EU.
- Reporting of captured CO<sub>2</sub> to be made more transparent with reporting of negative numbers in column for captured CO<sub>2</sub> (CO<sub>2</sub> capture from biomass results in negative emissions).
- Clarified footnotes and added additional footnotes.

### **2.1.2 Industrial processes and product use (IPPU)**

- Addition of column in the sectoral summary tables showing the aggregated GHG emission in CO<sub>2</sub> eq.
- Reporting of CO<sub>2</sub> capture and storage to be clarified.
- Added additional subcategories, i.e. hydrogen production and rare earth metal production. Several developed country Parties are already reporting emissions from hydrogen production, and the emissions can be significant and therefore it is appropriate with a separate category. Additionally, the latest IPCC guidance provides methodologies for both the suggested new categories.
- Changed the outline of the background tables related to reporting of recovered emissions to be consistent with the energy sector.

### **2.1.3 Agriculture**

- Addition of column in the sectoral summary tables showing the aggregated GHG emission in CO<sub>2</sub> eq.
- Added some additional manure management systems.
- Added the possibility to report N<sub>2</sub>O emissions from rice production.
- Definition of Frac(GASM) has been updated to be consistent with the 2006 IPCC Guidelines.

### **2.1.4 Land use, land-use change and forestry (LULUCF)**

- Addition of column in the sectoral summary tables showing the aggregated net GHG emissions/removals in CO<sub>2</sub> eq.
- Addition of a column for SO<sub>2</sub> in the sectoral summary table.
- Additional details added to the background tables for CH<sub>4</sub> and N<sub>2</sub>O emissions to enable the correct presentation of data in the sectoral summary.
- Clarifications to existing footnotes and additional footnotes added.
- Reporting of direct and indirect N<sub>2</sub>O in the same background tables.
- Changes to the background tables for harvested wood products.

### **2.1.5 Waste**

- Addition of column in the sectoral summary tables showing the aggregated GHG emission in CO<sub>2</sub> eq.
- Added options to report better categorisation of waste disposed at landfills.

### **2.1.6 Cross-cutting**

No changes are proposed to the base tables at this moment. Some changes could occur based on the implementation of flexibilities, see the following chapter. In addition, the EU is still considering the most appropriate way to present national totals in the summary and trend tables.

**2.2 Implementing flexibilities available for those developing country Parties that need it in the light of their capacities**

The EU notes that the flexibility provisions have been defined in decision 18/CMA.1 and these provisions cannot be expanded or reinterpreted as part of this agenda item, where the mandate is to develop CRTs for the national greenhouse gas inventory information. While the flexibilities relating to uncertainty assessment<sup>1</sup> and QA/QC<sup>2</sup> can be addressed in narrative form in the NID/BTR, the specific flexibilities that the EU considers relevant in the discussions of the CRTs are:

- Key category analysis (§25 of the annex to Decision 18/CMA.1)
- Higher emission level for insignificant categories (§32 of the annex to Decision 18/CMA.1)
- Greenhouse gases reported (§48 of the annex to Decision 18/CMA.1)
- Time series (§57 and §58 of the annex to Decision 18/CMA.1)

The flexibilities provisions agreed in Decision 18/CMA.1 as pertaining to the inventory reporting tables do not extend beyond the elements listed above and do not extend to the issue of reporting background data necessary to ensure the transparency of the emissions reported and facilitate the expert review process.

**2.2.1 Key category analysis**

The flexibility provision is that a threshold of 85 % (rather than 95 %) is used to identify key categories. This will lead to fewer categories being identified as key and allowing a focus on improving fewer categories and prioritizing resources. In the CRF tables there is currently a table that automatically generates a list of key categories. The current table is shown below.

**TABLE 7 SUMMARY OVERVIEW FOR KEY CATEGORIES**  
(Sheet 1 of 1)

Inventory [Year]  
Submission [Year]v[no.]  
[Party]

KEY CATEGORIES OF EMISSIONS AND REMOVALS	Gas	Criteria used for key source identification		Key category excluding LULUCF	Key category including LULUCF
		L	T		
I.A.1 Fuel combustion - Energy Industries - Liquid Fuels	CO2	X	X	X	X
I.A.1 Fuel combustion - Energy Industries - Liquid Fuels	CH4				
I.A.1 Fuel combustion - Energy Industries - Liquid Fuels	N2O				
...					

As the table output is automatically generated by the software, it should be implemented so that developing country Parties that need flexibility in the light of their capacities can make this choice in the software and the resulting table could look as illustrated below.

<sup>1</sup> §29 of the annex to Decision 18/CMA.1  
<sup>2</sup> §34 and 35 of the annex to Decision 18/CMA.1

**TABLE 7 SUMMARY OVERVIEW FOR KEY CATEGORIES**  
(Sheet 1 of 1)

Inventory [Year]  
Submission [Year]v[no.]  
[Party]

Threshold used in identifying key categories<sup>1</sup> [85][95] %

KEY CATEGORIES OF EMISSIONS AND REMOVALS	Gas	Criteria used for key source identification		Key category excluding LULUCF	Key category including LULUCF
		L	T		
I.A.1 Fuel combustion - Energy Industries - Liquid Fuels	CO2	X	X	X	X
I.A.1 Fuel combustion - Energy Industries - Liquid Fuels	CH4				
I.A.1 Fuel combustion - Energy Industries - Liquid Fuels	N2O				
...					

<sup>1</sup> 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

## 2.2.2 Higher emission level for insignificant categories

Parties may use the notation key “NE” (not estimated) when the estimates would be insignificant in terms of level. For those developing country Parties that need flexibility in the light of their capacities the threshold is set at 0.1 % of the national total excluding LULUCF or 1000 kt CO<sub>2</sub> eq, whichever is lower rather than 0.05 % of the national total excluding LULUCF or 500 kt CO<sub>2</sub> eq.

As this flexibility is defined as part of an established notation key, there is no need for any modifications to the CRTs to facilitate the use of this flexibility.

It is proposed to amend one of the footnotes to the current reporting table as indicated with red text below.

**TABLE 9 COMPLETENESS - INFORMATION ON NOTATION KEYS**  
(Sheet 1 of 1)

Inventory [Year]  
Submission [Year] v[no.]  
[Party]

Sources and sinks not estimated (“NE”) <sup>(1)</sup>				
GHG	Sector	Source/sink category <sup>(2)</sup>	Explanation	
Sources and sinks reported elsewhere (“IE”) <sup>(3)</sup>				
GHG	Source/sink category	Allocation as per IPCC Guidelines	Allocation used by the Party	Explanation

<sup>(1)</sup> Clearly indicate sources and sinks which are considered in the 2006 IPCC Guidelines but are not considered in the submitted inventory. Explain the reason for not reporting these sources and sinks, in order to avoid arbitrary interpretations. An entry should be made for each source/sink category for which the notation key “NE” (not estimated) is entered in the sectoral tables. **If NE is reported based on insignificance, the threshold used to make the assessment should be indicated in the explanation. If sources are considered insignificant, the NID should describe the likely level of emissions and documentation that the aggregate of estimated emissions for all gases from categories considered insignificant are below the threshold established in §32 of the annex to Decision 18/CMA.1.**

<sup>(2)</sup> Indicate omitted source/sink category

<sup>(3)</sup> Clearly indicate sources and sinks in the submitted inventory that are allocated to a sector other than that indicated by the 2006 IPCC Guidelines. Show the sector indicated in the 2006 IPCC Guidelines and the sector to which the source or sink is allocated in the submitted inventory. Explain the reason for reporting these sources and sinks in a different sector/category. An entry should be made for each source/sink for which the notation key “IE” (included elsewhere) is used in the sectoral tables.

## 2.2.3 Greenhouse gases reported

Developing country Parties that need flexibility in the light of their capacities have the option to report only three gases (CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O). Additionally, the reporting shall include any of the additional groups of gases (HFCs, PFCs, SF<sub>6</sub> and NF<sub>3</sub>) that are included in the Party’s NDC, are covered by an activity under Article 6 of the Paris Agreement, or have been previously reported.

As this only concerns the f-gases, this flexibility provision will affect the sectoral summary tables and background tables for the IPPU (Industrial processes and product use) sector and the summary and trend tables. In the reporting software, it should be possible to indicate the pollutants that are reported taking this provision into account. The gases excluded from the reporting should be included in the summary tables, but clearly indicated that no reporting is expected. An example based on the current CRF Table2(I)s2 is shown below.

The EU is also open to considering the use of a specific notation key indicating that a gas is not reported due to the flexibility provision.

**TABLE 2(I) SECTORAL REPORT FOR INDUSTRIAL PROCESSES AND PRODUCT USE** Inventory [Year]  
 (Sheet 2 of 2) Submission [Year] v[no.]  
 [Party]

GREENHOUSE GAS SOURCE AND SINK CATEG	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	HFCs <sup>(1)</sup>	PFCs <sup>(1)</sup>	Unspecified mix of HFCs and PFCs <sup>(1)</sup>	SF <sub>6</sub>	N <sub>2</sub> F <sub>4</sub>	NO <sub>x</sub>	CO	NM VOC	SO <sub>2</sub>
	(kt)			CO <sub>2</sub> equivalent (kt)				(kt)				
<b>D. Non-energy products from fuels and solvent use</b>												
1. Lubricant use												
2. Paraffin wax use												
3. Other												
<b>E. Electronics industry</b>												
1. Integrated circuit or semiconductor												
2. TFT flat panel display												
3. Photovoltaics												
4. Heat transfer fluid												
5. Other (as specified in table 2(II))												
<b>F. Product uses as substitutes for ODS<sup>(2)</sup></b>												
1. Refrigeration and air conditioning												
2. Foam blowing agents												
3. Fire protection												
4. Aerosols												
5. Solvents												
6. Other applications												
<b>G. Other product manufacture and use</b>												
1. Electrical equipment												
2. SF <sub>6</sub> and PFCs from other product use												
3. N <sub>2</sub> O from product uses												
4. Other												
<b>H. Other (as specified in tables 2(I).A-H and 2(II))<sup>(3)</sup></b>												

<sup>(1)</sup> The emissions of hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), unspecified mix of HFCs and PFCs, and other fluorinated gases are to be

<sup>(2)</sup> ODS ozone-depleting substances.

<sup>(3)</sup> Carbon dioxide (CO<sub>2</sub>) from food and drink production (e.g. gasification of water) can be of biogenic or non-biogenic origin. Only information on CO<sub>2</sub> emissions of non-biogenic origin should be reported.

In case that the flexibility is applied for one or more of the f-gases, these gases do not have to be reflected in the sectoral background tables. For the summary and trend tables, the EU is envisaging a similar solution as indicated above, i.e. clear indication that the Party has chosen to make use of the flexibility provision (shading/pattern), but not that the columns would be deleted from the reporting tables.

**2.2.4 Time series**

Developing country Parties that need flexibility in the light of their capacities have the flexibility to not report a full time series from 1990 onwards and instead report data covering, at a minimum, the reference year/period for its NDC and, in addition, a consistent annual time series from at least 2020 onwards. They also have the flexibility to have their latest reporting year as three years prior to the submission of their national inventory report.

The reporting software should facilitate the selection of years for reporting and the reporting tables should be generated for those years. For the trend tables included in the reporting, all years with data should be included. As a minimum for developing country Parties that need flexibility in the light of their capacities, the reporting shall include the reference year/period and all years from 2020 onwards. An example based on the current trend table is shown below. Other years could be shaded as suggested for f-gases above.

**TABLE 10 EMISSION TRENDS**  
[Pollutant] emissions

Inventory [Year]  
Submission [Year] v[no]  
[Party]

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Reference year/period	1990	1991	1992	1993	...	2020	2021	2022	Change from reference to latest reported year
		((Unit))								
Total (net emissions) <sup>(2)</sup>										
<b>I. Energy</b>										
A. Fuel combustion (sectoral approach)										
1. Energy industries										
2. Manufacturing industries and construction										
3. Transport										
4. Other sectors										
5. Other										
...										
...										

**3. Part 2: Further views on the structured summary**

The EU welcomes the opportunity to submit further views on the structured summary, including examples to demonstrate how the proposed format could encompass different types of indicators.

**3.1 Mandate and progress made**

In this part of the submission, we provide our views on the design of common tabular formats (CTFs) for the electronic reporting of information necessary to track progress made in implementing and achieving NDCs under Article 4 of the Paris Agreement. Parties are mandated to develop these CTFs as per paragraph 12 of decision 18/CMA.1. This submission, and its tables, are intended to help discussions in fulfilment of this mandate.

In the negotiating sessions since CMA.1 in Katowice, Parties have expressed different views on how to develop CTFs. At SBSTA 50, the following CTF proposals were captured in the annex to the co-facilitators’ informal note:



- mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans;
- projections of greenhouse gas emissions and removals and key underlying assumptions and parameters used for projections;

At SBSTA 51, although Parties were not able to agree on conclusions, the following CTF proposals were made by co-facilitators during the session:

- mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans;
- projections of greenhouse gas emissions and removals for ‘with measures’, ‘with additional measures’ and ‘without measures’ projections;
- key underlying assumptions and parameters used for projections;
- information necessary to track progress on the implementation and achievement of the domestic policies and measures implemented to address the social and economic consequences of response measures as stipulated by paragraph 78 of the MPGs.

### **3.2 Addressing the structured summary**

Given the progress summarised above, the priority for future work under the SBSTA agenda item 11(b) should be to develop the CTFs which have not yet been the subject of proposals by the co-facilitators or Secretariat. In particular, a focus should be on the structured summary referred to in paragraph 77 of the MPGs, which is the centrepiece of the tracking of progress in implementing and achieving Parties’ NDCs under Article 4.

The EU welcomes the encouragement by the SBSTA chair to make submissions on further views on the structured summary. In the annex to this submission, the EU provides a suggestion for the common tabular format for the structured summary, including examples for a wide range of indicators and target types. This submission and its tables develop our thinking on the structured summary table in light of discussions among Parties. It should be read in conjunction with the EU submission of April 2019.

The development of a structured summary CTF is essential to complete our mandate of ensuring that the transparency framework under the Paris Agreement is facilitative and avoids placing an undue burden on Parties, while ensuring that the information agreed in decision 18/CMA.1 is reported in a manner that promotes the TACCC principles. A tabular format facilitates the reporting of numerical and other structured information. Tabular information submitted in one reporting round can be used as a basis for the next reporting round, hence facilitating consistent reporting over time. The tables annexed to this submission give proposals for how the CTF can be organised, and how it could be completed by Parties while accommodating the diversity of NDCs and target types submitted under Article 4.

As specified in the MPGs, each Party is to identify indicators that are relevant to its NDC under Article 4 and is to provide all the information that is applicable to its NDC. For any provision where CTFs are not developed, Parties will have to report the relevant, applicable information in the BTR in the format of the Party’s choice. Parties may also use the BTR to complement the information reported in CTFs.

The examples provided in the annex are fictional. They do not represent specific Parties and make no judgement regarding individual Parties' decisions on the relevance and applicability of certain information to their NDC. They should therefore be read as examples of the information that a Party could provide in order to report on tracking progress while promoting the TACCC principles. The examples address target types commonly used in NDCs, and types of indicators which are mentioned as examples in paragraph 66 of the MPGs. They also demonstrate how Parties could provide additional supporting information within the CTF, as appropriate. In principle, all could incorporate voluntary cooperation involving ITMOs expressed in tCO<sub>2</sub>e under Article 6, noting that, as mentioned in paragraph 77d(iii), '*other information consistent with decisions adopted by the CMA on reporting under Article 6*' may be needed. However, for simplicity we only consider the use of voluntary cooperation in one of the examples.

### **3.3 Importance of common tabular format**

For the tracking of progress in implementing and achieving NDCs, Parties are required to report the information referred to in paragraphs 65-78 of the MPGs in a narrative and common tabular format. It is therefore our understanding that:

- the structured summary CTF constitutes a table or set of tables that is common to all Parties and that accommodates all NDCs and target types.
- each Party is to use the CTF to provide all the information that is applicable to the nationally determined NDC that it has chosen. For example, Parties whose NDC contains a renewable energy target will provide information on renewable energy deployment. The information related to Article 6 (emissions balance, corresponding adjustment) is only applicable if a Party voluntarily chooses to participate in Article 6, or to authorize the use of mitigation outcomes for international mitigation purposes other than achievement of their NDC.

Parties can supply additional information when needed in narrative form in their Biennial Transparency Report (BTR).

### **3.4 Link to decisions to be adopted by the CMA on Article 6**

The SBSTA was mandated with developing, for consideration and adoption by CMA3, CTFs for the electronic reporting of information for the tracking of progress, which include the structured summary. In the view of the EU, it is very important to fulfil this mandate in order to ensure that Parties and the UNFCCC secretariat have sufficient time available for the preparation of biennial transparency reporting.

The EU is of the view that the work both on the structured summary and on methodological issues under the Article 6 of the Paris Agreement should progress in the coming months, in order for both workstreams to be completed by the end of CMA3.

The MPGs already set out the provisions that need to be captured in the structured summary, including paragraph 77(d), 77(d)(i) and 77(d)(ii), which list essential information that Parties that voluntarily choose to use Article 6 will have to provide.

Decisions on Article 6 may identify additional elements to be reported and reviewed. This possibility is recognised in paragraph 77(d)(iii) of the MPGs.

Likewise, the structured summary suggested by the EU addresses the information to be provided according to paragraph 77(d)(iv) of the MPGs. It is suggested to provide this information in textual format in the BTR.

In the view of the EU, Parties will need to agree to more granular information to be reported under Article 6, and ensure this information is available and reviewed by the time of the review of the biennial transparency report. The Article 13 technical expert review team would then check the consistency of the information reported under paragraph 77(d) of the MPGs with the information reported through Article 6.

### **3.5 Other areas where common tabular formats are important**

In addition to the structured summary, there are other sections of chapter III of the MPGs, for which it will be important to develop common tabular formats, and which have not yet been addressed in detail in the negotiations.

In particular, the EU is of the view that an additional CTF should cover the description of the NDC as per paragraph 64 of the MPGs. A CTF should also be developed for the projection of key indicators to determine progress towards the NDC as per paragraph 97 of the MPGs.

## **4. Part 3: Common tabular formats (CTF) on support**

### **4.1 Context**

This part contains the EU views on the common tabular formats on financial, technology development and transfer and capacity building support as mandated per paragraph 123, 124, 125, 127, 129, 133, 134, 136, 138, 140, 142 and 144 of decision 18/CMA.1, including options for the summary tables, the structure and content of the tables, and how to improve comparability and ensure consistency across specific tables.

### **4.2 Elements of a summary table**

There is no clear reference to a summary table within the MPGs. If a summary table is introduced, the considerations below need to be taken into account:

- Any summary tables which reflect the totals of support provided and support mobilised through public interventions for the different types of support (mitigation, adaptation, cross-cutting) should be delivered through deriving the relevant data automatically from the other CTFs, to avoid human error and undue reporting by Parties;
- Care should be taken when considering the information contained in summary tables since:

- the BTRs only include information reported by individual Parties (hence, not all support towards developing countries is included as support to developing countries also flows through other channels and means)
- the quantified information on support mobilized, needed and received is still limited as improved methodological approaches/expertise is still under evolution.
- not all support is quantifiable
- Care should be taken to avoid double-counting when data from a range of tables is being summarized in one table;

### 4.3 Structure and content of the common tabular formats (tables)

This part includes common tabular formats and identifies elements that informal technical discussions could focus on to advance the development of common tabular formats related to Articles 9, 10 and 11 of the Paris Agreement.

	Identification of common data between the CTFs on finance and technology development and transfer and between the CTFs on finance and capacity-building
	Columns linked with support mobilised through public interventions (optional)

### V. C. 123. Financial support provided through bilateral, regional and other channels (year)

Recipient		Amount		CB	TT	Status	Channel	Funding source	Financial Instrument	Type of support	Sector	Sub-sector	Type of public intervention used	Amount mobilized	Additional Information
<i>Recipient country</i>	<i>Title of project, programme, activity or other</i>	<i>United States dollars</i>	<i>Domestic currency</i>	<input type="checkbox"/>	<input type="checkbox"/>	<i>Disbursed</i>	<i>Bilateral</i>	<i>ODA</i>	<i>Grant</i>	<i>Mitigation</i>	<i>Energy</i>				<i>Such as project/programme details implementing agency link to relevant project/programme documentation</i>
<i>Recipient Region</i>				<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<i>Committed</i>	<i>Regional</i>	<i>OOF</i>	<i>Concessional loan</i>	<i>Adaptation</i>	<i>Transport</i>				
<i>Region</i>							<i>Multi-bilateral</i>	<i>Other (specify)</i>	<i>Non-concessional loan</i>	<i>Cross-cutting</i>	<i>Industry</i>				
<i>Global</i>							<i>Other (specify)</i>		<i>Equity</i>		<i>Agriculture</i>				
									<i>Guarantee</i>		<i>Forestry</i>				
									<i>Insurance</i>		<i>Water and Sanitation</i>				
									<i>Other (specify)</i>		<i>Cross-cutting</i>				
											<i>Other (specify)</i>				

Outstanding elements for further discussion:

- Recipient;
- Potential tagging of TT and CB in the finance tables;
- Sector and subsector, as available;
- The use and purpose of footnotes. Footnotes should identify the relevant qualifiers;
- Reporting on mobilised support through public interventions through bilateral, regional and other channels: One option is to include the information within the CTF on support provided as shown in CTF V.C.123 (marked in grey). Another option is a CTF on support mobilised through public interventions as shown in CTF V.C.125, acknowledging that the relevant information can also be delivered in a textual format (MPG §125).

### V. C. 124. Financial support provided through multilateral channels (year)

Institution	Amount		Core-general	Climate-specific	Inflows	Outflows	Recipient		Status	Channel	Funding Source	Financial Instrument	Type of support	Sector or if available subsector	CB	TT	Additional Information
	United States Dollars	Domestic Currency					Recipient Country Recipient Region Global	Project Programme Activity Other (specify)									
									Disbursed Committed	Multilateral Multi-bilateral	ODA OOF Other (specify)	Grant Concessional loan Non-concessional loan Equity Guarantee Other (specify)	Mitigation Adaptation Cross-cutting	Energy Transport Industry Agriculture Water and Sanitation Cross-cutting Other (specify)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

Outstanding elements for further discussion:

- Inflows and/or outflows;
- Recipient;
- Potential tagging of TT and CB in the finance tables;
- The use and purpose of footnotes; footnotes should identify the relevant qualifiers

### V. C. 125. Information on finance mobilized through public interventions (year)

Recipient		Amount of resources used to mobilize support		Amount Mobilized		Channel	Type of public intervention used	Type of Support	Sector	Subsector	Additional Information
Recipient Country, Recipient Region, Global, Other (specify)	Title of project, programme, activity or other	United States Dollars	Domestic currency	United States Dollars	Domestic currency						
						Bilateral Regional Multilateral	Grant Concessional loan Non-concessional loan Equity Guarantee Insurance Policy intervention Capacity-building Technology development and transfer Technical assistance Other(specify)	Mitigation Adaptation Cross-cutting	Energy Transport Industry Agriculture Forestry Water and Sanitation Cross-cutting Other(specify)		

Relevant information on finance mobilized through public interventions in textual and/or tabular format.

Outstanding elements for further discussion:

- Reporting on mobilised support through public interventions through bilateral, regional and other channels: One option is to include the information within the CTF on support provided as shown in CTF V.C.123 (marked in grey). Another option is a CTF on support mobilised through public interventions as shown in CTF V.C.125, acknowledging that the relevant information can also be delivered in a textual format (MPG 125).
- Recipient;
- Sector and subsector;
- The use and purpose of footnotes; footnotes should identify the relevant qualifiers.

**V. D. 127. Information on support for technology development and transfer provided under Article 10 of the Paris Agreement (per 2 years)**

Title of project, programme, activity or other	Recipient Entity	Description and objectives	Type of support	Sector	Type of technology	Activities undertaken by	Status of measure or activity	Additional information
			<i>Mitigation Adaptation Cross-cutting</i>	<i>Energy Transport Industry Agriculture Water and sanitation Other (specify)</i>		<i>Public sector Public and private sector Private sector</i>	<i>Planned Ongoing Completed</i>	

Outstanding elements for further discussion:

- The use and purpose of footnote; footnote should identify the relevant qualifiers.

**V. E. 129. Information on support for capacity building support provided under Article 11 of the Paris Agreement (per 2 years)**

Title of project, programme, activity or other	Recipient Entity	Description and objectives	Type of support	Status of measure or activity	Additional Information
			<i>Mitigation Adaptation Cross-cutting</i>	<i>Planned Ongoing Completed</i>	

Outstanding elements for further discussion:

- The use and purpose of footnote; footnote should identify the relevant qualifiers.

**VI C. 133. Information on financial support needed by developing country Parties under Article 9 of the Paris Agreement (year)**

Title of activity, programme, project or other	Project/ Programme Description	Estimated Amount		Expected time frame	Expected Financial instrument	Type of Support	Sector	Sub-sector	CB	TT	Activity anchored in National Strategy/NDC	Expected use	Expected impact	Estimated results	Additional Information
		United States Dollars	Domestic currency												
		United States Dollars	Domestic currency		Grant, Concessional loan, Non-concessional loan, Equity, Guarantee, Other (specify)	Mitigation, Adaptation, Cross-cutting	Energy Transport Industry Agriculture Water and sanitation Other (specify)		<input type="checkbox"/> <input checked="" type="checkbox"/>	<input type="checkbox"/> <input checked="" type="checkbox"/>					

Outstanding elements for further discussion:

- Potential tagging of TT and CB in the finance tables;
- The use and purpose of footnotes; footnotes should identify the relevant qualifiers.
- Expected use, impact and estimated results



**VI D. 134. Information on financial support received by developing country Parties under Article 9 of the Paris Agreement (year)**

Title of activity, programme, project or other	Project/ Programme Description	Channel	Recipient entity	Implementing entity	Amount received		Time frame	Status	Financial instrument	Type of Support	Sector	Sub-sector	CB	TT	Status of activity	Use	Impact	Estimated results	Additional Information
					United States Dollars	Domestic currency													
		<i>Bilateral Regional Multilateral Other (specify)</i>						<i>Committed Received</i>	<i>Grant Concessional loan Non-concessional loan Equity Guarantee Other (specify)</i>	<i>Mitigation Adaptation Cross-cutting</i>	<i>Energy Transport Industry Agriculture Water and sanitation Other (specify)</i>		<input type="checkbox"/> <input checked="" type="checkbox"/>	<input type="checkbox"/> <input checked="" type="checkbox"/>	<i>Planned Ongoing Completed</i>				

Outstanding elements for further discussion:

- Potential tagging of TT and CB in the finance tables;
- The use and purpose of footnote; footnote should identify the relevant qualifiers.
- Use, impact and estimated results;

**VI. E. 135. Information on technology development and transfer support needed by developing country Parties under Article 10 of the Paris Agreement (per 2 years)**

Title of activity, programme, project or other	Programme/project description	Type of support	Type of technology	Expected time frame	Sector	Expected use	Expected impact	Estimated results	Additional information
		<i>Mitigation Adaptation Cross-cutting</i>			<i>Energy Transport Industry Agriculture Water and sanitation Other (specify)</i>				

Outstanding elements for further discussion:

- Expected use, impact and estimated results;
- The use and purpose of footnotes; footnotes should identify the relevant qualifiers.

**VI. F. 138. Information on technology development and transfer support received by developing country Parties under Article 10 of the Paris Agreement (per 2 years)**

Title of activity, programme, project or other	Programme/project description	Implementing Entity	Recipient Entity	Type of support	Sector	Status of activity	Type of technology	Time frame	Use	Impact	Estimated results	Additional information
				<i>Mitigation Adaptation Cross-cutting</i>	<i>Energy Transport Industry Agriculture Water and sanitation Other (specify)</i>	<i>Planned Ongoing Completed</i>						

Outstanding elements for further discussion:

- Use, impact and estimated results;
- The use and purpose of footnote; footnote should identify the relevant qualifiers.

**VI. G. 140. Information on capacity-building support needed by developing country Parties under Article 11 of the Paris Agreement (per 2 years)**

Title of activity, programme, project or other	Programme/project description	Expected time frame	Type of support	Expected use	Expected impact	Estimated results	Additional information
			<i>Mitigation Adaptation Cross-cutting</i>				

Outstanding elements for further discussion:

- Expected use, impact and estimated results;
- The use and purpose of footnote; footnote should identify the relevant qualifiers.

**VI. H. 142. Information on capacity-building support received by developing country Parties under Article 11 of the Paris Agreement (per 2 years)**

Title of activity, programme, project or other	Programme/project description	Implementing entity	Recipient entity	Time frame	Type of support	Status of activity	Use	Impact	Estimated results	Additional information
					<i>Mitigation Adaptation Cross-cutting</i>	<i>Planned Ongoing Completed</i>				

Outstanding elements for further discussion:

- Use, impact and estimated results;
- The use and purpose of footnote; footnote should identify the relevant qualifiers.

**VI. I. 144. Information on support needed and received by developing country Parties for the implementation of Article 13 of the Paris Agreement and transparency-related activities, including for transparency-related capacity-building (2 years)**

VI. I. 144(a). Information on support needed by developing country Parties for the implementation of Article 13 of the Paris Agreement and transparency-related activities, including for transparency-related capacity-building (2 years)

Title of activity, programme, project or other	Objectives and description	Recipient entity	Channel	Amount		Expected time frame	Status of activity	Expected use	Expected impact	Estimated results	Additional information
				<i>United States Dollars</i>	<i>Domestic currency</i>		<i>Planned Ongoing Completed</i>				

VI. I. 144(b). Information on support received by developing country Parties for the implementation of Article 13 of the Paris Agreement and transparency-related activities, including for transparency-related capacity-building (2 years)

Title of activity, programme, project or other	Objectives and description	Recipient entity	Channel	Amount		Time frame	Status of activity	Use	Impact	Estimated results	Additional information
				<i>United States Dollars</i>	<i>Domestic currency</i>						
							<i>Planned Ongoing Completed</i>				

#### 4.4 Elements to improve comparability

- Under comparability, the EU understands using universal standards and common concepts and methodologies among Parties, as far as possible, to allow for comparability of data among different reporting countries
- Within the same type of table, the comparability of information can be promoted by using the same standardized classification systems for e.g. sector/subsector throughout the different CTFs, or harmonize data systems with other countries, institutions and international systems.
- The CTFs should, to the extent possible, be compatible with the OECD-DAC data systems and methodologies, with a view to enabling coherence and comparability and avoiding undue reporting burden on Parties
- Comparability should not be at the expense of reporting accuracy, for instance where reporting Parties are able to quantify climate finance at levels more granular than needed by standardized systems.
- The EU considers comparability between different types of tables difficult to achieve due to different level of details within the different CTFs, the voluntary nature of reporting on support needed and received, the fact that reporting on support received and needed would not be complete/exhaustive and the potential different time frames between the different CTFs.

#### 4.5 Elements to ensure consistency across specific tables

- Under consistency, the EU considers following to the fullest the guidance provided to Parties e.g. within footnotes on how and where to report certain information.
- Some examples include:
  - Common information across different types of tables: in section 2 the columns highlighted in light green identify common data between the CTFs on finance and technology development and transfer and between the CTFs on finance and capacity-building. The respective columns should be titled and filled consistently across the different tables.
  - Multi-bilateral support: Report multi-bilateral support in the common tabular format of bilateral channels in order to increase comparability of information and avoid double-counting.
- It is also important that CTFs allow for reporting on the use, impact and estimated results of the support received to understand whether the support is used in an effective way, what impact it delivered on the countries' priorities in the fight against climate change and whether this kind of support reached the

results envisaged. Parties should consider how such information could be communicated consistently in a tabular format, for instance through the use of indicators that enhance clarity.

## Annexes

### **Common reporting tables for GHG inventories**

Please see the separate tables in Excel format

### **Common tabular format for the structured summary, including examples**

Please see the separate tables in Excel format – file “EU structured summary+examples 20210406”

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