
Submission by Bhutan on behalf of the Least Developed Countries (LDC) Group on the methodological issues under the Paris Agreement

The LDC Group welcomes the opportunity to present its views with respect to the methodological issues under the Paris Agreement, particularly on issues related to the common reporting tables for the electronic reporting of the information in the national inventory reports, the structured summary, and the common tabular formats on financial, technology development and transfer and capacity building support. However, the LDC Group thinks this is a good opportunity to provide views on the other remaining items that need to be discussed in the next negotiation session. Guided by the provisional agenda for the 52nd meeting of the Subsidiary Body for Scientific and Technological Advice (SBSTA 52), the LDC Group presents in the below sections its views on the following issues:

- a) Common reporting tables (CRT) for the electronic reporting of the information in the national inventory reports (NIR) of anthropogenic emissions by sources and removals by sinks of greenhouse gases (GHG).
- b) Common tabular formats (CTF) for the electronic reporting of the information necessary to track progress made in implementing and achieving nationally determined contributions (NDCs) under Article 4 of the Paris Agreement.
- c) Common tabular formats (CTF) for the electronic reporting of information on financial, technology development and transfer and capacity-building support provided and mobilised, as well as support needed and received, under Articles 9–11 of the Paris Agreement.
- d) Outlines of the biennial transparency report (BTR), national inventory document (NID) and technical expert review (TER) report pursuant to the modalities, procedures and guidelines for the transparency framework for action and support.
- e) Training programme for technical experts participating in the technical expert review.

1. Overarching considerations and guiding principles

At COP 26, it will be critical for the LDC Group to finalise the work on the modalities, procedures and guidelines (MPGs) referred to in paragraph 12 of decision 18/CMA.1 adopted at COP24 in Katowice, to allow the full implementation of the Paris Agreement.

The outcome of the negotiation must be in line with the overarching goal of increasing global climate ambition and action consistent with limiting global warming to 1.5°C and avoiding the worst effects of climate change.

Paragraph 3 of the MPGs establishes eight general guiding principles that must frame the analysis and discussion of this agenda item. In particular, the tables, outlines and training programmes must be developed in a way that promotes the principles of transparency, accuracy, completeness, consistency and comparability (TACCC).

For the LDC Group it is essential that the work recognizes Parties' different capacities, starting points, and the requirement to provide support for transparency related capacity-building, making all the necessary efforts and arrangements to leverage countries' domestic capacities and resources to apply the MPGs and report under the enhanced transparency framework.

The general and specific flexibility provided to developing countries that need it, in the light of their circumstances, must also be integrated, where appropriate, into the work undertaken on the tables, the report outlines and the training programme.

With the aim of advancing discussions and technical work the views presented here consider the outcomes of SBSTA 50, the informal notes prepared by the co-facilitators in SBSTA 51 and proposed as the basis for further work in SBSTA 52, and insights from technical workshops and informal dialogues on these issues that the LDC Group has attended during the past year. Despite not having negotiation sessions in 2020, these spaces were particularly useful to share examples and options for the reporting tables and increase understanding on parties' different views and possible ways to advance the discussions amid the current circumstances imposed by the COVID-19 pandemic.

2.Views on agenda items

a) Common Reporting Tables (CRTs) for the electronic reporting of the information in the national inventory reports.

CRTs

Parties should use Annex I Parties set of tables, which enable reporting under the 2006 Guidelines as required in paragraph 20 of the MPGs, as the basis of the work on the CRTs. In doing so, the current greenhouse gas (GHG) inventory work under the Paris Agreement can benefit from the long-term existing experience under the Convention with regards to reporting and review tools and processes.

The LDC Group considers that the inclusion of sectoral background tables, other sectoral tables, and cross-sectoral tables as part of the CRTs is important to increase transparency and understanding of GHG emissions, facilitate the review process and promote TACCC principles, as per their definitions provided in the 2006 IPCC Guidelines (paragraph 17 of the MPGs).

In line with the MPGs requirements and based on the current GHG reporting guidelines and CRF tables some of the tables that could be designed are:

- Sectoral tables for each sector listed in paragraph 50 of the MPGs, with GHG emissions and removals by categories and subcategories and by gas, according to paragraphs 47 and 48, and the characteristics of each sector.
- Sectoral background data tables for each sector including activity data, implied emission factors and emissions and removals by gas according to paragraph 48 and the characteristics of each sector.
- Other sectoral tables that could facilitate the understanding of the sectoral emissions. These tables could include land transition matrix and harvested wood products tables for LULUCF (paragraph 56), and reference approach for energy and feedstocks, reductants and other non-energy use of fuels tables for energy or industrial processes sectors (paragraph 54).

- Cross sectoral tables to report information such as indirect emissions, for Parties that may want to report them (paragraph 52), recalculations (paragraph 43), summary overview for key category analysis (paragraph 25 and 42) and emissions trends (paragraph 57).

Based on the information provided in the above-mentioned tables, several summary tables can be designed, such as: summary report for national GHG inventories by sector and categories within each sector for seven gases (paragraphs 48) and precursor gases (paragraph 51); summary report for national GHG inventories by sector and categories within each sector for seven gases in CO₂ equivalent; and summary report for methods and emission factors used (paragraph 40).

Flexibilities

The options chosen to include the flexibility provisions in the CRTs should facilitate the understanding of countries' capacity building needs, increase transparency and comparability, and facilitate the review process and the use of reporting software.

Narrative descriptions and a summary table including the applied flexibility could be adequate options to explain the use of the flexibilities in the National Inventory Document (NID) and Biennial Transparency Report (BTR), while footnotes and/or documentation boxes in combination with new notation keys could be a good option to explain the use of flexibility provisions in the CRTs.

In accordance with paragraph 31 of the MPGs the following notation keys shall be used where numerical data is not available: NA (Not Applicable), NE (Not Estimated), NO (Not Occurring), IE (Included Elsewhere) and C (Confidential). If parties define new notation keys for the application of flexibility provisions, it is important to consider existing notation keys to avoid confusion or duplication.

It is essential that the work under SBSTA considers the critical role of capacity building to facilitate and improve developing countries' national GHG inventory reporting, and it is equally important that the flexibility embedded in the MPGs is clearly reflected in the tables.

Software

The inclusion of reporting software considerations in the design of the CRTs is important to increase comparability across countries, facilitate the review process and reduce the time and resources required to prepare the reporting tables and regional or global analysis of GHG emissions. It is important to consider reporting software aspects when designing the tables and defining flexibility options, for e.g. to ensure machine readability of the options chosen to apply flexibility provisions and the possibility to automatically generate sectoral tables and summary tables with the information provided in the sectoral background data tables.

The use of a reporting software, however, must be accompanied by a strong capacity building programme to overcome the lack of knowledge and experience in LDCs and other developing countries.

b) Common Tabular Formats (CTFs) for the electronic reporting of progress made in implementing and achieving NDCs

The LDC Group welcomes the use of the biennial report common tabular format (BR CTF) for the "UNFCCC biennial reporting guidelines for developed country Parties" (Decision 19/CP.18) as a model to develop the CTFs for sections D and F of Chapter III of the MPGs.

It is important that developed and developing countries use the same set of tables for reporting information on progress made in implementing and achieving NDCs to be consistent with the MPGs and in line with the transparency and comparability principles.

The LDC Group supports the use of notation keys, similar to the ones proposed in Chapter II, when reporting information in the CTFs as it can increase the transparency and completeness of the reporting. For example, use of the notation key 'NA' when some information is not applicable to the Party or 'NE' when figures are not estimated.

Mitigation policies and measures, actions and plans

The proposed table on mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans presented in the informal note prepared by co-facilitators during SBSTA 50, is considered a very good starting point. With regards to the format, option 1 is preferred, for practical reasons, to option 2 as it facilitates the filling in, compilation and analysis of the information provided.

Adding a column to the proposed table on mitigation policies and measures to report information on the methodologies and assumptions used to estimate the GHG emissions, as suggested by some Parties, can enhance understanding and comparability with other reporting sections and across successive reports. However, the LDC Group suggests reporting only key information in the column with references to the relevant sections in the BTR, in order to avoid making the reporting too cumbersome.

Projections of GHG emissions

The LDC Group welcomes the tables proposed for reporting projections of GHG emissions and removals and the key underlying assumptions and parameters used for projections. The LDC Group also proposes the inclusion of columns in such tables, as suggested by other Parties, to report on the application of flexibility as it can help to understand Parties' national circumstances and needs, and facilitate tracking progress on reporting, hence improving the transparency of the process.

On the provision in paragraph 97 related to reporting information on projections of key indicators that Parties used to determine progress towards their Nationally Determined Contribution (NDC), it is noted that presenting the information in a tabular format is particularly useful for quantitative indicators. The information could be reported in the same table used to report methodologies and assumptions used for projections, but given that this information is linked to the structured summary table and not the policies and measures table, reporting those projections in a separate table might also be considered. See example in table 2 of Annex 1.

Structured summary

Chapter III, in paragraph 77, requires Parties to provide information on how they have made progress in achieving and implementing their NDCs in a structured summary. For the LDC Group it is important that the structured summary tables allow for comprehensive reporting to increase transparency and facilitate the review process without duplicating reporting efforts. The structured summary should be able to accommodate different types of NDCs (with absolute, intensity or peaking targets of GHG reductions, or policies and actions), include both qualitative and quantitative information, be the same for all Parties (developed and developing) and provide flexibility to those developing country Parties that need it.

The LDC Group believes that presenting the information required in Chapter III section C in tabular format is important to promote TACCC, particularly transparency and comparability and tables are also useful for reviewers as they facilitate the technical analysis. In general, reporting more detailed information helps to assess a Party's reporting against the guidelines, evaluate progress towards implementation and achievement of its NDC and identify areas for improvement.

In SBSTA 50 little progress was made on possible structure summary tables that could serve as the basis for further discussion. However, during 2019 several Parties submitted options and ideas for possible tables which were included in Annex V of the informal notes prepared by co-facilitators in that session.

Based on the informal notes and further exchanges of views and examples on possible designs for the structured summary tables presented by Parties in informal meetings during 2020, the LDC Group proposes a structured summary integrated by two tables.

The first table is aimed to report information to track progress made in implementing and achieving the NDC, complemented with a documentation box for more narrative provisions, and the second table is designed to report information on methodologies and accounting approaches. The proposed tables are included in Annex 1.

The tables allow reporting of progress on quantitative and qualitative types of NDCs. For qualitative NDCs based on policies and actions Parties can report progress made towards milestones using qualifiers such as 'designed', 'planned', 'implemented', for example, to express progress on a programme or 'drafted', 'approved', 'published' for a law or legal document. Cross-references to supplementary information in the BTR can also be included to increase transparency and understanding.

The use of notation keys to reflect flexibility provisions, information that is not applicable, or not reported should be a key part of the reporting tables to allow all Parties to use a common structured summary. The notation keys proposed to report on GHG inventories, 'NA' (Not Applicable), 'NE' (Not Estimated), are suggested to be used in the structured summary. New notation keys should be used to report on the application of flexibility in order to avoid confusion with other notation keys currently in use.

According to paragraph 77 the structured summary must also include information related to the use of cooperative approaches according to decisions on Article 6 for those Parties that participate in such mechanisms.

As negotiations under Article 6 are still underway the LDC Group proposed the use of placeholders in the structured summary to account for the use of cooperative approaches to advance transparency negotiations without prejudice of the progress on Article 6 negotiations. It is important that for this particular section of the structured summary, negotiators working on market mechanisms and transparency issues work together to ensure coherence between the accounting rules and reporting tables and guidelines.

National GHG inventories

Chapter III requires, in paragraph 91, that Parties submitting stand-alone NIRs provide a summary of GHG emissions and removals for the reporting years corresponding with a given Party's most recent NIR in a tabular format. The LDC Group reiterates its proposal to use the summary tables included in the NIR CRTs in order to avoid duplication of work and ensure consistency.

c) Common tabular formats for the electronic reporting of the information on financial, technology development and transfer and capacity-building support provided and mobilised, as well as support needed and received, under Articles 9–11 of the Paris Agreement.

Support needed and received

The LDC Group welcomes the opportunity to provide views on Common Tabular Formats (CTF) for support needed and received. The elements of the CTFs on support needed and on support received are defined in paragraphs 133, 134, 136, 138, 140, 142 and 144 of the MPGs to facilitate the reporting of this information by developing country Parties.

The development of easy to use and well-defined tables for reporting on these issues are an enhancement as they provide countries with areas to focus – not just for the purpose of international reporting but also for national planning. As mentioned above, the use of notation keys can also be applied to these CTFs to increase the transparency and completeness of the reporting. Still, it is important to emphasise that reporting on support needed and received is voluntary and the use of CTFs is also optional.

Under the current reporting framework, LDCs hold limited experience in reporting information on financial support needed and received in a tabular format. To date, very few LDCs have provided detailed information on these issues in their Biennial Update Reports (BURs). Let alone the fact that only 11 LDCs have produced a BUR. Prioritising actions and identifying needs requires intense coordination across branches and levels of government and estimating or “costing” needs involves considerable methodological challenges. Tracking climate finance received by different recipients in country is challenging and makes national aggregation difficult. Most LDCs lack centralized purpose-built systems to track climate finance. In this context, increased capacity-building support for reporting from 2024 onwards is key and should be available as soon as possible to facilitate the transition to reporting under the Enhanced Transparency Framework Specific support and guidance should be provided for helping Parties collecting information and completing the different fields of information in the CTFs. Bodies like the Consultative Group of Experts (CGE) will play a vital role and the finalization of the CGE’s Terms of Reference for the extension of its mandate is also an issue that needs to be concluded promptly.

The tables presented in Annex 2 are initial examples from the LDC Group to illustrate how information elements in the MPGs can be transferred in CTFs format. As technical discussions continue this year, we will make further proposals and provide further examples but for now, the LDC Group would like to focus on presenting the following views:

Use of documentation box for information on expected use, impact and estimated results (paragraph 133 j), and additional supporting information. The LDC Group is of the view that information in CTFs should be short and precise. Issues that require context setting and narrative description such as expected use, impact and estimated results should be reflected in the documentation box accompanying each CTF (this applies to both CTF for support needed and received). The LDC Group also views this item as a single information parameter and therefore it should not be split.

Inclusion of loss and damage under cross-cutting support. Loss and Damage under the transparency framework enables countries to officially report information to enhance understanding, action and support to avert, minimize and address loss and damage associated with climate change impacts. This

issue is different from adaptation and has a dedicated space in the MPGs. CTFs on support should reflect this distinction. The LDC Group would like to insert loss and damage as a type of support.

Separate tables for support received from multilateral and bilateral sources (134 c). It would be helpful to have a CTF for reporting support received from multilateral sources and another CTF to report support received from bilateral sources. The possibility to present information in two tables would enhance clarity, consistency and help comparability with respect to support provided by developed countries. We can use the standardised list of options as in CTFs for support provided and mobilised.

Separate columns to indicate if financial support contributes to capacity building and technology transfer objectives. It is helpful to distinguish if financial support needed and received is expected to contribute to capacity building and technology transfer objectives. Separate columns can be inserted in each CTF with the closed option “yes” and “no” for Parties to indicate. Countries can also provide further information in the documentation box if they wish to do so.

To manage overlaps and avoid duplication of reporting, CTFs for reporting information on technology development and transfer needed and received (136 and 138 MPGs) and CTFs for reporting information on capacity-building support needed and received (140 and 142 MPGs) should be filled out only for projects that target or focus exclusively on these areas. This could be an approach to prevent duplicative reporting but we remain open to consider other options that most effectively address these linkages.

In a similar logic, to avoid double counting, CTFs for capacity building support needed and received under article 11 of the Paris Agreement should be distinguished from reporting support needed and received for the implementation of Article 13 of the Paris Agreement, in accordance with paragraph 143 and 144 of the MPGs. As support needed and received are conceptually different categories, we see that at least two CTFs will be needed for this item: one CTF to capture support needed for the implementation of Article 13 and another CTF to capture support received for the same. However, we are also cognisant of the fact that there are more elements covered by these paragraphs such as support needed and received for preparing reports pursuant to article 13 (paragraph 143 a) and support needed and received for addressing areas of improvement identified by the technical expert review team (paragraph 143 b). To avoid the generation of multiple CTFs and the increase of reporting burden, we could accommodate these elements in columns in each CTF. This could be one possible approach, but as this particular issue has not yet been widely discussed we remain interested to hear other Parties’ views and consider other possible options.

Support provided and mobilised

The MPGs clearly define the elements to be included in the CTFs. The CTF for financial support provided through bilateral, regional and other channels should reflect elements in paragraph 123 MPGs. The CTF for financial support provided through multilateral channels should reflect elements in paragraph 124 MPGs. A CTF to capture information on financial support mobilised should also be produced, reflecting elements outlined in paragraph 125 MPGs.

Underlying assumptions, definitions and methodologies: For the LDC Group it is of particular importance that countries provide information outlined in paragraph 121 of the MPGs “underlying assumptions, definitions and methodologies” which is a paragraph designed to enhance clarity and ensure that the provision of support is consistent with Paris Agreement objectives related to climate finance. Paragraph 121 does not specify how information is to be integrated into CTFs. We therefore

propose the use of documentation boxes to accompany each CTF so countries can provide all information requested under paragraph 121.

Climate specific: For instance, regarding the climate specificity of finance (121 l), it is important that countries include the methodology used to arrive at this determination. Only funds that exclusively aimed at enabling/supporting enhanced action on mitigation, adaptation, loss and damage and cross-cutting issues to address climate change should be considered as such. If the action does not principally or significantly target climate change or if the “climate specific” share cannot be calculated when part of a wider package of support, the support should not be counted as “climate specific”. As illustrated in our example table, the “amount” column in the CTFs can be supplemented by additional information in the documentation box calling for Parties to specify the methodology or international standard followed to make this determination.

Grant-equivalent value: Similarly, the “grant equivalent value” (121 b) of the amount should be specified in the documentation box as it would provide a more complete picture of support provided and mobilised. The methodology used by the country to calculate this value should be included as well.

Resources new and additional: For the LDC Group it is also extremely important that Parties provide information to demonstrate that resources provided are “new and additional”, clearly showing that there is progression from previous support levels (paragraph 121, r). The column for “amount” in the CTFs could be supplemented by additional information in the documentation box for Parties to explain how this requirement has been met. In the same manner, the amount column should also be supplied with information about the exchange rate used and the source for the conversion between domestic currency and United States dollars (121.b).

When indicating whether funds are “disbursed or committed” Parties should provide additional information explaining the basis for the selected category in the documentation box (121.c).

Efforts to avoid double counting: Information on efforts taken to avoid double counting specified in paragraph 121 of the MPGs must be reflected in CTFs. Details must be provided in the documentation box addressing all elements contained in this paragraph, including 121.m i, ii, iii and iv.

Support addresses the needs and priorities: Parties shall also provide information that shows how the support provided effectively addresses the needs and priorities of developing countries as identified in country-driven strategies and instruments including (but not limited to) NDCs, Biennial Transparency Reports (BTRs), NAPs (paragraph 121, p). This information must be clearly provided in the documentation box.

Contribution to capacity building and technology transfer objectives: It is important to visualize if the financial support needed and received contributes to capacity building and technology transfer objectives. Separate columns can be inserted in each CTF with a closed option “yes” and “no” for countries to indicate, respectively. And additional column should be added to reflect support provided for the implementation of article 13.

CTFs for reporting information on technology development and transfer provided (127 and 129 MPGs) should be filled out only for projects that target or focus exclusively on these areas.

The CTFs to capture information on financial support mobilised should be produced reflecting elements in paragraph 125 MPGs and a documentation box to provide information requested in 121, some of which specifically relate to private climate finance mobilised such as paragraph 121.o.

d) Outlines of the biennial transparency report, national inventory document and technical expert review report pursuant to the modalities, procedures and guidelines for the transparency framework for action and support.

The BTR, NID and TER reports outlines should largely follow the MPGs and reflect the experiences and lessons learned under the current reporting framework.

The outlines should clearly explain where flexibility is available to developing countries that need it in the light of their capacities and which sections are mandatory and which are recommended or encouraged to facilitate ease of use by Parties.

The LDC Group believes that good progress was made during SBSTA 50 and welcomes the draft elements of the outlines presented in the Annex of the informal notes prepared by the co-facilitators as the basis for further work. Discussions on this topic should include considerations on how to reflect the pending elements of the other agenda sub-items in the outlines.

e) Training programme for technical experts participating in the technical expert review.

The new training program for technical experts participating in the TER should be based on existing training programmes in place under the current transparency framework. Taking into account that the first BTR will be submitted in 2024, it is important to start the work to develop the training programme as soon as possible.

The LDC Group considers that the Consultative Group of Experts with the assistance of the Secretariat and the Lead Reviewers should develop the training programme for review experts participating in the technical expert review. The training programme should include a general course for the expert reviewers and other courses according to the information to be reviewed expressed in paragraph 150, including:

- a training course on national inventory reports with a cross cutting issues course and other courses for each sector expressed in the MPG;
- a training course on information necessary to track progress in implementing and achieving a Party's NDC, and;
- a training course on information on financial, technology development and transfer and capacity-building support provided to developing countries.

The training courses should clearly reflect the flexibilities available for developing countries and how they are operationalized and provide enough information summarizing the main topics of each course.

The training programme should focus in a first phase on developing training courses to review the mandatory information as it is expressed in paragraph 150 of the MPGs. However, it is worth considering the possibility to include training courses to review information reported on a voluntary basis as it can help Parties to improve their reporting on the non-mandatory information, such as adaptation or financial support needed.

It is essential to facilitate participation of LDC Group experts in the training programmes and then as part of the expert review teams. In order to support experts to undertake the training programme special arrangements such as face to face and offline training options should be developed.

Annex 1. Structured Summary proposed tables

Structured Summary Table 1: Information to track progress made in implementing and achieving the NDC.

Type of information	Description of indicator and reference type	Unit	Indicator reference point / level / baseline / base year (s), starting point(s) (paragraphs 67 and 77a.i)	Information on progress made in implementing NDC previous and most recent year (paragraphs 68, 77a.ii and 77a.iii)							Comparison of most recent information on indicators with reference point / level / baseline / base year or starting point (paragraph 69)	Target year or period (paragraph 64b)	Target level/value (paragraph 64)		Assessment for each indicator of whether target achieved (paragraph 70)	
				Start year	Start year +1	Start year +2	Start year +3	Start year +...	NDC end year -	LULUCF			Land Use, Land-Use Change, and Forestry (LULUCF)	Target achieved? (yes / no) Unconditional	Target achieved? (yes / no) Conditional	
Information on indicator	Indicator 1 (paragraph 65)		<i>emissions covered by the NDC or increase use of public transport, 30% increment of renewable energy production. If more information is needed to understand the indicator footnotes and/or reference to specific sections of the BTR can be used</i>													
	Reference type of indicator 1 (paragraphs 67 and 77a.i)		<i>Information needed to understand the reference point, e.g. BAU projection of emissions intensity per GDP, BAU projection of net emissions and removals covered by the NDC.</i>													
	Indicator 1 How it is related to its NDC under Article 4 (paragraph 76a)															
	Indicator 2 (paragraph 65)															
	Reference type of indicator 2 (paragraphs 67 and 77a.i)															
	Indicator 2 How it is related to its NDC under Article 4 (paragraph 76a)															
Emissions / removals balance	Emissions covered in NDC (paragraphs 77.b and 77.d.i)															
	Removals covered in NDC (paragraphs 77.b and 77.d.i)															
	Total net of emissions and removals covered in NDC (paragraphs 77.b and 77.d.i)															
	Contribution of LULUCF emissions (paragraph 77.c)															
	Contribution of LULUCF removals (paragraph 77.c)															
	Total net contribution of LULUCF (paragraph 77.c)*															

Documentation Box

- | | |
|--|--|
| <p>1. Parties shall: a) For the first NDC under Article 4, clearly indicate and report its accounting approach, including how it is consistent with Article 4, paragraphs 13 and 14, of the Paris Agreement. Each Party may choose to provide information on accounting of its first NDC consistent with decision 4/CMA.1; b) For the second and subsequent NDC under Article 4, each Party shall clearly indicate how its reporting is consistent with decision 4/CMA.1. (paragraphs 71 and 72)</p> | |
| <p>2. Parties shall explain how the methodology in each reporting year is consistent with the methodology or methodologies used when communicating the NDC (paragraph 76b)</p> | |
| <p>3. Parties shall describe how double counting of net GHG emission reductions has been avoided, including in accordance with guidance developed in relation to Article 6, if relevant (paragraph 76d)</p> | |
| <p>4. Parties shall provide any definitions needed to understand its NDC under Article 4, including those related to any sectors or categories defined differently than in the national inventory report, or the mitigation co-benefits of adaptation actions and/or economic diversification plans. (paragraph 73)</p> | |
| <p>5. Each Party with an NDC 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 shall provide the 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, including:</p> <ul style="list-style-type: none"> (a) Sectors and activities associated with the response measures; (b) Social and economic consequences of the response measures; (c) Challenges in and barriers to addressing the consequences; (d) Actions to address the consequences (paragraph 78) | |

Structured Summary Table 2: Methodologies and accounting approaches

	Parameters, assumptions, definitions, data sources and models, (paragraph 75 a)					IPCC guidelines used (paragraph 75b)	Metrics used (paragraph 75c)	Any sector-, category- or activity-specific assumptions, methodologies and approaches consistent with IPCC guidance (paragraph 75 d)				Methodologies used to estimate mitigation co-benefits of adaptation actions and/or economic diversification plans (paragraph 75e)	Methodologies associated with any cooperative approaches that involve the use of internationally transferred mitigation outcomes towards the NDC under Article 4, consistent with guidance developed related to Article 6 (paragraph 75f)	Methodologies used to track progress arising from the implementation of policies and measures (paragraph 75g)	Any other methodologies related to the NDC under Article 4 (paragraph 75h)	Any conditions and assumptions relevant to the achievement of the NDC under Article 4 (paragraph 75i)	Methodological inconsistencies with its most recent national inventory report (paragraph 76c)	
	Key parameters	Assumptions	Definitions	Data sources	Models used			Approach used to address emissions and subsequent removals from natural disturbances on managed lands	Approach used to account for emissions and removals from harvested wood products	Approach used to address the effects of age-class structure in forests	Other sector-, category- or activity-specific approaches							
Target 1 (paragraph 74 a)																		
Target 2 (paragraph 74 a)																		
Construction of baseline 1 (paragraph 74 b)																		
Construction of baseline 2 (paragraph 74 b)																		
Indicator(s) 1 (paragraph 74 c)																		
Indicator(s) 2 (paragraph 74 c)																		
Indicator(s) (paragraph 74 c)																		

Annex 2. Proposed tables to report support needed and received and support provided and mobilised

Financial support needed

(Paragraph 133 of MPGs)

Sector 133 (g)	Subsector 133 (g)	Title (of activity, programme or project) 133 (a)	Programme/ project description 133 (b)	Estimated amount 133 (c)		Expected Timeframe 133 (d)	Expected Financial instrument 133 (e) <i>Options in dropdown box</i>	Type of support 133 (f) <i>Tick option</i>	Contribution to TT 133 (h) <i>Tick option</i>	Contribution to CB 133 (h) <i>Tick option</i>	Activity anchored in a national strategy and/or NDC 133 (i) <i>Tick option</i>
				Domestic currency	USD						
							<i>Grant</i>	<i>Mitigation</i>	Yes	Yes	Yes
							<i>Concessional Loan</i>	<i>Adaptation</i>	No	No	No
							<i>Non-concessional loan</i>	<i>Cross-cutting</i>			
							<i>Equity</i>	<i>Loss and damage</i>			
							<i>Guarantee</i>				
							<i>Other</i>				

Documentation Box:

Expected use, impact and estimated results. Parties should provide an explanation of the overall expected use, impacts and estimated results of specific activities/programmes or projects (133 j)

Additional information:

Financial support received through bilateral, regional and other channels in year xxx¹

(Paragraph 134 of MPGs)

Channel (134 c)	Title (of activity, programme or project) (134 a)	Programme/ project description (134 b)	Recipient entity (134 d)	Implementing entity (134 e)	Amount received (134 f) [1]		Time Frame (134 g)	Financial instrument (134 h) <i>Options in dropdown box</i>	Status (134 i)	Sector (134 j)	Subsect (134 j)	Type of support (134 k) <i>Tick option</i>	Contribution to TT (134 l) <i>Tick option</i>	Contribution to CB (134 l) <i>Tick option</i>	Status of activity (134 m) <i>Tick option</i>
					<i>Local currency</i>	<i>USD</i>									
<i>Bilateral</i> <i>(specify donor country)</i>								<i>Grant</i>				<i>Mitigation</i>	Yes	Yes	<i>Planned</i>
<i>Regional</i> <i>(specify regional channel)</i>								<i>Concessional Loan</i>	<i>Committed</i>			<i>Adaptation</i>	No	No	<i>Ongoing</i>
								<i>Non-concessional loan</i>	<i>Received</i>			<i>Cross-cutting</i>			<i>Completed</i>
								<i>Equity</i>	<i>Other [2]</i>			<i>Loss and damage</i>			
								<i>Guarantee</i>							
								<i>Other</i>							

Documentation Box:

Expected use, impact and estimated results. Parties should provide an explanation of the overall expected use, impacts and estimated results of specific activities/programmes or projects (133 j):

¹ One table to be provided for each reported year so there will be two tables per BTR.

Additional information

1: Describe if this is the total amount committed/announced:

2: If other (e.g. "ongoing disbursement"), please provide details:

Financial support received through multilateral channels in xxx year²

Channel (Multilateral) <i>Options in dropdown box</i>	Title (of activity, programme or project)	Programme/ project description	Recipient entity	Implementing entity	Amount received [1]		Time frame	Financial instrument	Status	Sector	Subsector	Type of support	Contribution to TT	Contribution to CB	Status of activity
					<i>Local currency</i>	<i>USD</i>									
								<i>Grant</i>	<i>Committed</i>			<i>Mitigation</i>	Yes	Yes	<i>Planned</i>
								<i>Concessional Loan</i>	<i>Received</i>			<i>Adaptation</i>	No	No	<i>Ongoing</i>
								<i>Non-concessional loan</i>	<i>Other</i>			<i>Cross-cutting</i>			<i>Completed</i>
								<i>Equity</i>	[2]			<i>Loss and damage</i>			
								<i>Guarantee</i>							
								<i>Other</i>							

Documentation Box:
Expected use, impact and estimated results. Parties should provide an explanation of the overall expected use, impacts and estimated results of specific activities/programmes or projects (133 j)
Additional information: 1: Describe if this is the total amount committed/announced: 2: If other (e.g “ongoing disbursement”), please provide details:

² One table to be provided for each reported year so there will be two tables per BTR.

Information on financial support provided: bilateral, regional channels in xxx year³
(Paragraph 123 MPGs)

Channel (123 e) <i>Options in dropdown box</i>	Recipient Region or country (123 c)	Title of the Project, programme, activity or other (123 c)	Total value of Project, programme, activity or other		Total amount (1)		Amount climate specific in face value (123 b) (2) (3) (4)		Amount Grant equivalent value (123 b)		Year (calendar year, fiscal year) (123 a)	Financial instrument (123 g)	Status (123 d) (5)	Sector (123 i)	Subsect or (123 j)	Type of support (123 h)	Funding Source (123 f)	Contribut ion to TT (123 l)	Contrib ution to CB (123 l)	Contribution implementation of article 13
			Local curren cy	USD	Local curren cy	USD	Local curren cy	USD	Local curren cy	USD										
Bilateral												Grant	Committed	Energy		Mitigation	ODA	Yes	Yes	Yes
Regional												Concession al loan	Disbursed	Transport		Adaptation	OOF	No	No	No
Other (specify)												non-conces sional loan		Industry		Loss and damage	Other			
												Equity		Agricultur e		Cross-cuttin g				
												Guarantee		Forestry						
												Insurance		Water and sanitation						
												Other		Cross-cutti ng						
														Other						

³ One table to be provided for each reported year so there will be two tables per BTR.

Documentation Box
1: Describe the source for the conversion between domestic currency and United States dollars (121 b)
2: Describe methodologies and definitions applied to determine the amount is climate specific (121 l)
3. Provide information to demonstrate how it has been determined that resources are new and additional (121 r)
4: Describe the source for the conversion between domestic currency and United States dollars (121 b)
5: Describe the methodologies/assumptions/definitions for the selected category (121 c)
6: Provide information on instruments and funding sources reported, including how a Party has determined finance to be concessional and/or ODA, including by using information such as grant equivalency, institution and/or instrument-based approaches (121 g)
7. Information on the efforts taken to avoid double counting (121 m). (121.m.i): How double counting among multiple Parties involved in the provision of support was avoided: (121.m.ii): How double counting among multiple Parties involved in the mobilization of private finance through public interventions was avoided, including the methodologies and assumptions used to attribute the mobilised resources through public interventions reported to the Party that reports them, if possible relative to the type of instrument used for the mobilization (121.m.iii): How double counting was avoided between the resources reported as provided or mobilised, and the resources used under Article 6 of the Paris Agreement by the acquiring Party for use towards the achievement of its NDC. (121.m.iv): How support is attributed between multiple recipient countries, in cases where a project involves multiple recipient countries and where this information is reported on a country-by-country basis.
8. The definition of public and private finance, in particular where entities or funds are mixed (121. n).
9. Description of method/process followed to ensure that support provided and mobilised through public interventions effectively addresses the needs and priorities of developing country Parties for the implementation of the Paris Agreement, as identified in country-driven strategies and instruments, such as biennial transparency reports, NDCs and national adaptation plans (121. p)
10. How it seeks to ensure that support provided and mobilised through public interventions is in line with the long-term goals of the Paris Agreement (121 q)
11. How the information provided reflects a progression from previous levels in the provision and mobilization of finance under the Paris Agreement (121 s)

Information on financial support provided: multilateral channels in xxx year⁴
(Paragraph 124 MPGs)

Institution (124 b)	Amount (124 c) (2) (3)						Inflows and/or Outflows (124 e)	Recipient (124 f)	Status (124 g) (4)	Channel (124 h)	Funding source (124 i)	Financial instrument (124 j)	Type of support (124 k)	Sector (124 l)	Subsect (124 m)	Contribution to capacity building objectives (124 n)	Contribution to technology transfer objectives (124 n)
	Core/general (124 c)				Climate-specific (124 c) (1)												
	Face value		Grant equivalent		Face value												
	Local currency	USD	Local currency	USD	Local Currency	USD											
Multilateral climate change funds								Disbursed	Multi-lateral	ODA	Grant	Mitigation					
Global Environment Facility								Committed	Multi-bilateral	OOF	Concessional loan	Adaptation					
Least Developed Countries Fund											Non-concessional loan	Loss and damage					
Special Climate Change Fund											Equity						
Adaptation Fund											Guarantee						
Green Climate Fund											Insurance						
UNFCCC Trust Fund for Supplementary Activities											Other						
Other multilateral climate change funds																	

⁴ One table to be provided for each reported year so there will be two tables per BTR.

Multilateral financial institutions, including regional development banks																		
World Bank																		
International Finance Corporation																		
African Development Bank																		
Asian Development Bank																		
European Bank for Reconstruction and Development																		
Inter-American Development Bank																		
Other																		
Specialized United Nations bodies																		
United Nations Development Programme																		
United Nations Environment Programme																		
Other																		
UNFCCC																		

Documentation Box
1: Describe methodologies and definitions applied to determine the amount is climate specific (121 l)
2. Provide information to demonstrate how it has been determined that resources are new and additional (121 r)
3: Describe the source for the conversion between domestic currency and United States dollars (121 b)
4: Describe the methodologies/assumptions/definitions for the selected category (121 c)
5: Provide information on instruments and funding sources reported, including how a Party has determined finance to be concessional and/or ODA, including by using information such as grant equivalency, institution and/or instrument-based approaches (121 g)
6. Information on the efforts taken to avoid double counting (121 m). (121.m.i): How double counting among multiple Parties involved in the provision of support was avoided: (121.m.ii): How double counting among multiple Parties involved in the mobilization of private finance through public interventions was avoided, including the methodologies and assumptions used to attribute the mobilised resources through public interventions reported to the Party that reports them, if possible relative to the type of instrument used for the mobilization (121.m.iii): How double counting was avoided between the resources reported as provided or mobilised, and the resources used under Article 6 of the Paris Agreement by the acquiring Party for use towards the achievement of its NDC. (121.m.iv): How support is attributed between multiple recipient countries, in cases where a project involves multiple recipient countries and where this information is reported on a country-by-country basis.
7. The definition of public and private finance, in particular where entities or funds are mixed (121. n).
8. Description of method/process followed to ensure that support provided and mobilised through public interventions effectively addresses the needs and priorities of developing country Parties for the implementation of the Paris Agreement, as identified in country-driven strategies and instruments, such as biennial transparency reports, NDCs and national adaptation plans (121. p)
9. How it seeks to ensure that support provided and mobilised through public interventions is in line with the long-term goals of the Paris Agreement (121 q)
10. How the information provided reflects a progression from previous levels in the provision and mobilization of finance under the Paris Agreement (121 s)
11. Information on reporting on multilateral finance, including: (121.t.i): Whether the multilateral finance reported is based on the Party's inflow contribution to a multilateral institution and/or on the Party's share in the outflow of the multilateral institution; (121.t.ii): Whether and how multilateral finance has been reported as climate-specific and how the climate-specific share was calculated, including by, for example, using existing international standards; (121.t.iii): Whether multilateral finance has been reported as core/general, with the understanding that the actual climate finance amount it would transfer into depends on the programming choices of the multilateral institutions; (121.t.iv): Whether and how multilateral finance has been attributed to the reporting Party.