

**Submissions related to Methodological issues under the Paris Agreement**  
**Submission on Transparency by the United States of America**

In March 2021, the Chair of the Subsidiary Body on Scientific and Technical Advice (SBSTA) invited Parties to submit their 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 background and sector tables, and options for implementation of flexibility;
- 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 United States welcomes the opportunity to share its views on these topics in advance of the upcoming workshops, and further discussions under SBSTA, with a view towards fulfilling the mandate set out in decision 18/CMA.1. paragraph 12, by COP-26.

The United States emphasizes that significant technical work on this item is needed to conclude negotiations at COP-26. The United States stands ready to work with partners in a virtual format to make progress. To this end, we suggest the following modalities to advance work on the common reporting tables (CRTs) and common tabular formats (CTFs) between the June session and COP-26:

- A virtual workshop for inventory experts to review each existing common reporting format (CRF), identify any modifications to reflect the modalities, procedures, and guidelines (MPGs) when converting this table to a CRT, and – where a specific flexibility provision included in the MPGs is relevant to a particular table – discuss how that flexibility may be reflected in the CRT. Given the technical work required, this might be carried several sessions, spread out over a period of time;
- A virtual workshop to allow transparency experts to work through potential tracking progress CTF using a series of sample NDCs, and identifying any modifications needed to capture the full range of NDCs. This might be carried out for a few hours a day over several days;
- A virtual workshop to allow transparency experts to work through potential support CTFs, focusing on the questions for further discussion posed in the draft co-facilitator’s paper. Again, might be carried out for a few hours a day over several days..

This submission contains the following sections:

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## Common reporting tables for the electronic reporting of the information in the national inventory reports

Paragraph 12 of decision 18/CMA.1 requests the SBSTA to develop... “Common reporting tables for the electronic reporting of the information referred to in chapter II [National inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases].”

### Examples and options for the formats and contents of tables

The United States views the current common reporting format tables (hereafter “CRF tables”) included in Annex II of 24/CP.19 as the practical starting point for developing the CRTs for the electronic reporting of required inventory information in the MPGs. Consistent with previous discussions under SBSTA, we propose the CRF tables as the basis for our negotiations, and recognize that these CRF tables will need to be adapted to fully reflect the MPGs, including the specific flexibilities provided for those developing country Parties that need it in the light of their capacities. The full set of CRF tables are accessible here:

<https://unfccc.int/process/transparency-and-reporting/reporting-and-review-under-the-convention/greenhouse-gas-inventories-annex-i-parties/reporting-requirements/use-of-the-2006-ipcc-guidelines-for-national-greenhouse-gas-inventories-and-revision-of-the-unfccc>.

The full set of CRF tables, including cross-cutting, summary, sectoral report and sectoral background tables, enable Parties to “show their work” when reporting consistent with the 2006 IPCC Guidelines, as required by the MPGs. National GHG inventories begin with estimation at the category level, and at times subcategory/carbon pool level. These categories, subcategories, and pools sum up to the sector and national level. As such, reporting of disaggregated information underlying national and sectoral totals is essential for understanding how an inventory was developed, facilitating transparency of inventory data and trends, and to assess consistency with the IPCC Guidelines during technical expert review.

The standardized tabular format incorporated into the CRF tables allows for reporting inventory background data while still accommodating varying national circumstances, including varying levels of disaggregated input data and completeness. As stated in Section 8.3 of Volume 1, Chapter 8 of the 2006 IPCC Guidelines, "...Background tables allow reporting of activity data and related emissions at the subcategory level to facilitate transparency and consistency of information..."

Finally, the CRF tables are consistent with the 2006 IPCC Guidelines and already reflect reporting updates consistent with the MPGs (i.e. sectoral reporting consistent with paragraph 50 of the MPGs). As stated in our prior submission, additional adjustments to the CRF tables are still required to ensure consistency with the MPGs:

- Accommodate application of flexibility by those developing countries that need flexibility in the light of their capacities (see below), including a new CRT that would summarize implementation of specific flexibility provisions (see MPG paragraph 6);
- Minor revisions to address known issues with the CRF tables based on reporting to date (e.g., minor typographical and formatting corrections that the UNFCCC is aware of based on user feedback) and to improve usability (e.g., adding a column to provide total emissions in CO<sub>2</sub> equivalents to all sectoral overview tables).
- Minor updates to accommodate voluntary use of the 2019 Refinement to the 2006 IPCC Guidelines. As concluded at the recent GHG Inventories Lead Reviewers' meeting<sup>1</sup>, methodologies from the 2019 Refinement can be used for new categories or subcategories that are not covered by the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (2006 IPCC Guidelines). The ability to report on these new categories and subcategories may be incorporated into the CRF tables, using footnotes to denote that reporting of these categories and subcategories is voluntary and is not required by the MPGs.

### Options for the implementation of specific flexibility provisions

In designing the CRTs, a few amendments will need to be made to the existing CRF tables to accommodate the implementation of specific flexibility provisions in the MPGs for those developing country Parties that need it in the light of their capacities. As noted in Annex 1, the number of provisions which require reflection in the CRF tables themselves is relatively limited. Accommodating these flexibility provisions in designing the CRTs can be simply accomplished through use of notation keys, footnotes, documentation boxes/tables, and/or a combination of these tools. However, the deletion of rows or columns, as proposed by some Parties, would contradict the inventory principles from the 2006 IPCC Guidelines (paragraph 17). It would also create uncertainty about scope of the inventory for users of inventory data and reviewers.

As noted in our previous submission, the most appropriate way to implement each specific flexibility provided to those developing country Parties that need it in the light of their capacities must be considered on a case-by-case basis. Some of these specific flexibility provisions may not need to be reflected in the design of the CRTs. For example, paragraph 29 of the MPGs specifies

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<sup>1</sup> [https://unfccc.int/sites/default/files/resource/Conclusions%20GHG\\_LR%202021.pdf](https://unfccc.int/sites/default/files/resource/Conclusions%20GHG_LR%202021.pdf)

that “each Party shall quantitatively estimate and qualitatively discuss the uncertainty of the emission and removal estimates for all source and sink categories, including inventory totals, for at least the starting year and the latest reporting year of the inventory time series referred to in paragraphs 57 and 58 below; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead provide, at a minimum, a qualitative discussion of uncertainty for key categories, using the IPCC guidelines referred to in paragraph 20 above, where quantitative input data are unavailable to quantitatively estimate uncertainties, and are encouraged to provide a quantitative estimate of uncertainty for all source and sink categories of the GHG inventory.” In this case, the flexibility provided in paragraph 29 to those developing country Parties that need it in the light of their capacities does not need to be incorporated into a common reporting table. Rather, each developing country Parties that needs flexibility in the light of its capacities related to this provision may simply report qualitative and not quantitative information in the narrative of the NIR consistent with reporting and documentation guidance per 2006 IPCC Guidelines.

Annex 1 to this document contains a summary of each of the specific flexibilities provided to those developing country Parties that need it in the light of their capacities in the inventory MPGs, as well as our recommendation for the most appropriate approach to addressing these flexibility provisions. We include here a few illustrations of how these provisions might look in the adapted common reporting tables.

For example, paragraph 25 of the MPGs states that “Each Party shall identify key categories for the starting year and the latest reporting year referred to in chapter II.E.3 below, including and excluding land use, land-use change and forestry (LULUCF) categories, using approach 1, for both level and trend assessment, by implementing a key category analysis consistent with the IPCC guidelines referred to in paragraph 20 above; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead identify key categories using a threshold no lower than 85 per cent in place of the 95 per cent threshold defined in the IPCC guidelines referred to in paragraph 20 above, allowing a focus on improving fewer categories and prioritizing resources.” In this case, the CRT could include a space to indicate where an alternate threshold, no lower than 85%, has been used. A new “FX” notation key could be used to indicate which categories considered key categories if using the 95% threshold specified in the 2006 IPCC Guidelines, to increase transparency and a footnote could reference the flexibility provision being applied, per paragraph 25 of the MPGs.

**TABLE 7 SUMMARY OVERVIEW FOR KEY CATEGORIES <sup>(1)</sup>**  
(Sheet 1 of 1)

KEY CATEGORIES OF EMISSIONS AND REMOVALS	Gas	Criteria used for key source identification		Key category excluding LULUCF	Key category including LULUCF
		L	T		
Threshold used <sup>(2)</sup> ; 85%					
I.A.1 Fuel combustion - Energy Industries - Liquid Fuels	CO2		X	X	X
I.A.1 Fuel combustion - Energy Industries - Liquid Fuels	CH4				
I.A.1 Fuel combustion - Energy Industries - Liquid Fuels	N2O				
I.A.1 Fuel combustion - Energy Industries - Solid Fuels					X
I.A.1 Fuel combustion - Energy Industries - Solid Fuels					
I.A.1 Fuel combustion - Energy Industries - Solid Fuels					
I.A.1 Fuel combustion - Energy Industries - Gaseous Fuels					X
I.A.1 Fuel combustion - Energy Industries - Gaseous Fuels	CH4				
I.A.1 Fuel combustion - Energy Industries - Gaseous Fuels	N2O				
I.A.1 Fuel combustion - Energy Industries - Other Fossil Fuels	CO2				
I.A.1 Fuel combustion - Energy Industries - Other Fossil Fuels	CH4				
I.A.1 Fuel combustion - Energy Industries - Other Fossil Fuels	N2O				
I.A.1 Fuel combustion - Energy Industries - Peat	CO2				
I.A.1 Fuel combustion - Energy Industries - Peat	CH4				
I.A.1 Fuel combustion - Energy Industries - Peat	N2O				
I.A.1 Fuel combustion - Energy Industries - Biomass	CH4				
I.A.1 Fuel combustion - Energy Industries - Biomass	N2O				
I.A.2 Fuel combustion - Manufacturing Industries and Construction - Liquid Fuels	CO2	X	X	X	X
I.A.2 Fuel combustion - Manufacturing Industries and Construction - Liquid Fuels	CH4				
I.A.2 Fuel combustion - Manufacturing Industries and Construction - Liquid Fuels	N2O				
I.A.2 Fuel combustion - Manufacturing Industries and Construction - Solid Fuels	CO2	X	X	X	X
I.A.2 Fuel combustion - Manufacturing Industries and Construction - Solid Fuels	CH4				
I.A.2 Fuel combustion - Manufacturing Industries and Construction - Solid Fuels	N2O				
I.A.2 Fuel combustion - Manufacturing Industries and Construction - Gaseous Fuels	CO2	X	X	X	X
I.A.2 Fuel combustion - Manufacturing Industries and Construction - Gaseous Fuels	CH4				
I.A.2 Fuel combustion - Manufacturing Industries and Construction - Gaseous Fuels	N2O				
I.A.2 Fuel combustion - Manufacturing Industries and Construction - Other Fossil Fuels	CO2				
I.A.2 Fuel combustion - Manufacturing Industries and Construction - Other Fossil Fuels	CH4				
I.A.2 Fuel combustion - Manufacturing Industries and Construction - Other Fossil Fuels	N2O				
I.A.2 Fuel combustion - Manufacturing Industries and Construction - Peat	CO2				
I.A.2 Fuel combustion - Manufacturing Industries and Construction - Peat	CH4				
I.A.2 Fuel combustion - Manufacturing Industries and Construction - Peat	N2O				
I.A.2 Fuel combustion - Manufacturing Industries and Construction - Biomass	CH4				
I.A.2 Fuel combustion - Manufacturing Industries and Construction - Biomass	N2O				
I.A.3.a Domestic Aviation	CO2				
I.A.3.a Domestic Aviation	CH4				
I.A.3.a Domestic Aviation	N2O				
I.A.3.b Road Transportation	CO2	X	X	X	X
I.A.3.b Road Transportation	CH4				
I.A.3.b Road Transportation	N2O		X	X	X
I.A.3.c Railways	CO2	FX		FX	X
I.A.3.c Railways	CH4				
I.A.3.c Railways	N2O				
...	CH4				
...	N2O				
5.A Solid Waste Disposal	CH4	X	X	X	X
5.A Solid Waste Disposal	CO2				
5.B Biological Treatment of Solid Waste	CH4				
5.B Biological Treatment of Solid Waste	N2O				
...					
6. Other	Aggregate F-gases				

Cell to specify the threshold being used to identify key categories

Automate application of new notation key (e.g. FX) to indicate categories that would be identified using 95% threshold for transparency and to help [Country Name] identify potential

Footnote provides clarity on the flexibility provision being applied

Note: L = Level assessment; T = Trend assessment.  
<sup>(1)</sup> This table is filled automatically based on the IPCC Tier 1 methodology.  
<sup>(2)</sup> As provided in paragraph 25 of the Annex to 18/CMA.1, those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead identify key categories using a threshold no lower than 85 per cent in place of the 95 per cent threshold defined in the IPCC guidelines referred to in paragraph 20 of decision 18/CMA1.

As another example, paragraph 48 of the MPGs states: “Each Party shall report seven gases (CO<sub>2</sub>, methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>)); those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead report at least three gases (CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O) as well as any of the additional four gases (HFCs, PFCs, SF<sub>6</sub> and NF<sub>3</sub>) that are included in the Party’s NDC under Article 4 of the Paris Agreement, are covered by an activity under Article 6 of the Paris Agreement, or have been previously reported. In this case, within the current background and sectoral CRTs, Parties could specify a new “FX” notation key so that each developing country Party that needs flexibility in the light of its capacities with regards to this provision can clearly indicate where information on a specific GHG is not provided because the flexibility provision has been used within the reported time series. A footnote to the relevant CRTs would reference the specific flexibility provision from paragraph 48. This is illustrated in the example in two of the relevant CRTs.

TABLE 2(II).B-H SECTORAL BACKGROUND DATA FOR INDUSTRIAL PROCESSES AND PRODUCT USE

Sources of fluorinated substances  
(Sheet 2 of 2)

Full table not shown for illustrative purposes

Inventory 2021

Submission 2024 v1

Country

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Gas (please specify)  One row per substance	ACTIVITY DATA <sup>(#)</sup>			IMPLIED EMISSION FACTORS <sup>(#)(#)</sup>			EMISSIONS <sup>(2)(#)</sup>			
		Amount			Product manufacturing factor	Product life factor	Disposal loss factor	From manufacturing	From stocks	From disposal	Recovery <sup>(3)</sup>
		Filled into new manufactured products	In operating systems (average annual stocks)	Remaining in products at decommissioning							
<b>F. Product uses as substitutes for ODS</b>											
1. Refrigeration and air-conditioning	e.g. HFC-23, 32, 125, 134a, 143a, 152a, 227ea, 236fa										
Commercial refrigeration	Gases to be filled for subcategory	FX	FX	FX	FX	FX	FX	FX	FX	FX	FX
Domestic refrigeration		FX	FX	FX	FX	FX	FX	FX	FX	FX	FX
Industrial refrigeration		FX	FX	FX	FX	FX	FX	FX	FX	FX	FX
Transport refrigeration		FX	FX	FX	FX	FX	FX	FX	FX	FX	FX
Mobile air-conditioning		FX	FX	FX	FX	FX	FX	FX	FX	FX	FX
Stationary air-conditioning		FX	FX	FX	FX	FX	FX	FX	FX	FX	FX
...											

(#) As provided in paragraph 48 of the Annex 18/CMA.1, those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead report at least three gases (CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O) as well as any of the additional four gases (HFCs, PFCs, SF<sub>6</sub> and NF<sub>3</sub>) that are included in the Party’s NDC under Article 4 of the Paris Agreement, are covered by an activity under Article 6 of the Paris Agreement, or have been previously reported.

**Documentation box:**

- Parties should provide detailed explanations on the industrial processes sector in chapter 4: industrial processes (CRF sector 2) of the national inventory report (NIR). Use this documentation box to provide references to relevant sections of the NIR if any additional information and/or further details are needed to understand the content of this table.
- Where only aggregate figures for activity data are provided, e.g. due to reasons of confidentiality (see footnote 1 to table 2(II)), a note indicating this should be provided in this documentation box.
- Where applying tier 2 and country-specific methods, specify any other relevant activity data used in this documentation box, including a reference to the section of the NIR where more detailed information can be found.
- Use this documentation box for providing clarification on emission recovery, oxidation, destruction and/or transformation, and provide a reference to the section of the NIR where more detailed information can be found.

**TABLE 2(I) SECTORAL REPORT FOR INDUSTRIAL PROCESSES AND PRODUCT USE+A1:G21A4A**  
(Sheet 2 of 2)

Year  
Submission  
Country

Full table not shown for illustrative purposes to apply specific flexibility provision in paragraph 48 of MPGs

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	HFCs <sup>(1)(9)</sup>	PFCs <sup>(1)(9)</sup>	Unspecified mix of HFCs and PFCs <sup>(1)(9)</sup>	SF <sub>6</sub> <sup>(9)</sup>	NF <sub>3</sub> <sup>(9)</sup>	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>	Estimate	Estimate	Estimate									
1. Lubricant use	Estimate	Estimate	Estimate						Estimate	Estimate	Estimate	Estimate
2. Paraffin wax use	Estimate	Estimate	Estimate						Estimate	Estimate	Estimate	Estimate
3. Other	Estimate	Estimate	Estimate									
<b>E. Electronics industry</b>				NO	NO	NO	NO	NO				
1. Integrated circuit or semiconductor				NO	NO	NO	NO	NO				
2. TFT flat panel display				NO	NO	NO	NO	NO				
3. Photovoltaics				NO	NO	NO	NO	NO				
4. Heat transfer fluid				NO	NO	NO	NO	NO				
5. Other (as specified in table 2(II))				NO	NO	NO	NO	NO				
<b>F. Product uses as substitutes for ODS<sup>(2)</sup></b>				FX	FX	FX	FX	FX				
1. Refrigeration and air conditioning				FX	FX	FX	FX	FX				
2. Foam blowing agents				FX	FX	FX	FX	FX				
3. Fire protection				FX	FX	FX	FX	FX				
4. Aerosols				FX	FX	FX	FX	FX				
5. Solvents				FX	FX	FX	FX	FX				
6. Other applications				FX	FX	FX	FX	FX				
<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												

<sup>(9)</sup> As provided in paragraph 48 of the Annex 18/CMA.1, those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead report at least three gases (CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O) as well as any of the additional four gases (HFCs, PFCs, SF<sub>6</sub> and NF<sub>3</sub>) that are included in the Party's NDC under Article 4 of the Paris Agreement, are covered by an activity under Article 6 of the Paris Agreement, or have been previously reported.

**Documentation box:**  
Parties should provide detailed explanations on the industrial processes sector in chapter 4: industrial processes (CRF sector 2) of the national inventory report (NIR). Use this documentation box to provide references to relevant sections of the NIR if any additional information and/or further details are needed to understand the content of this table.

In the next example, paragraph 57 of the MPGs specifies: “Each Party shall report a consistent annual time series starting from 1990; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead report data covering, at a minimum, the reference year/period for its NDC under Article 4 of the Paris Agreement and, in addition, a consistent annual time series from at least 2020 onwards.” This flexibility provision can be accommodated in the CRTs by similarly specifying a new “FX” notation key that would automatically populate across all relevant cells. This would allow each developing country Party that needs flexibility in the light of its capacities with regards to this provision to clearly note where information or tables on a past year(s) is not provided because the flexibility provision has been used. In combination with use of the

notation key, a footnote to the relevant CRTs can reference the specific flexibility provision from paragraph 57 of the MPGs. A footnote could also be used to specify the reference year/ period of the NDC under Article 4. The trend table below provides an example of how this approach would appear:

**TABLE 10 EMISSION TRENDS**

Inventory 2022

**GHG CO<sub>2</sub> eq emissions**

Submission 2024 v1

(Sheet 1 of 6)

EXAMPLE  
COLUMN

EXAMPLE  
COLUMN

EXAMPLE  
COLUMN

The "... " means data would be included

Country

Full table not shown for illustrative purposes

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Reference Year <sup>(a)</sup>	1990 <sup>(a)</sup>	1991 <sup>(a)</sup>	...	...	2022	Change from starting year to latest reported year
	2015	(kt CO <sub>2</sub> eq)					%
<b>Total (net emissions)<sup>(2)</sup></b>	18470.00	FX	FX	...	...	17736.01	-3.97%
<b>1. Energy</b>	18200.00	FX	FX	...	...	16990.00	-6.65%
A. Fuel combustion (sectoral approach)	17100.00	FX	FX	...	...	15980.00	-6.55%
1. Energy industries	7000.00	FX	FX	...	...	6,900.00	-1.43%
2. Manufacturing industries and construction	4500.00	FX	FX	...	...	4,000.00	-11.11%
3. Transport	3000.00	FX	FX	...	...	3,500.00	16.67%
4. Other sectors	2500.00	FX	FX	...	...	1,500.00	-40.00%
5. Other	100.00	FX	FX	...	...	80.00	-20.00%
<b>B. Fugitive emissions from fuels</b>	1100.00	FX	FX	...	...	1010.00	-8.18%
1. Solid fuels	1000.00	FX	FX	...	...	900.00	-10.00%
2. Oil and natural gas and other emissions from energy production	100.00	FX	FX	...	...	110.00	10.00%
C. CO <sub>2</sub> transport and storage	NO	FX	FX	...	...	NO	NA
<b>2. Industrial Processes</b>	1760.00	FX	FX	...	...	2130.00	21.02%
A. Mineral industry	1000.00	FX	FX	...	...	975.00	-2.50%
B. Chemical industry	200.00	FX	FX	...	...	300.00	50.00%
C. Metal industry	500.00	FX	FX	...	...	450.00	-10.00%
D. Non-energy products from fuels and solvent use	NE	FX	FX	...	...	40.00	NA
E. Electronic industry	NO	FX	FX	...	...	NO	NA
F. Product uses as ODS substitutes	NO	FX	FX	...	...	300.00	0.00%
G. Other product manufacture and use	60.00	FX	FX	...	...	65.00	8.33%
H. Other	NE	FX	FX	...	...	NA	NA

Note: All footnotes for this table are given at the end of the table on sheet 6.

[On Final sheet for this subset of trend tables, include footnote reference <sup>(a)</sup> As provided in paragraph 57 of the Annex to 18/CMA.1, those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead report data covering, at a minimum, the reference year/period for its NDC under Article 4 of the Paris Agreement and, in addition, a consistent annual time series from at least 2020 onwards.]

Relatedly, paragraph 58 specifies that: “For each Party, the latest reporting year shall be no more than two years prior to the submission of its national inventory report; those developing country Parties that need flexibility in light of their capacities with



respect to this provision have the flexibility to instead have their latest reporting year as three years prior to the submission of their national inventory report.” This flexibility provision can also be accommodated in the current format with the new “FX” notation key and footnotes so that each developing country Party that needs flexibility in the light of its capacities with regards to this provision clearly notes where information on X-3 emissions and removals has been provided instead of X-2 data because the flexibility provision has been used. For example, a footnote with the specific flexibility provision from paragraph 58 would be included within the relevant CRTs (e.g. trend tables including the year(s) not provided per paragraph 57). The CRT software could automatically populate with “FX” any cells in CRTs that corresponded to the X-2 year that is not reported given the use of the flexibility provision.

This final table illustrates how we can use a new CRT to enable countries to clearly and concisely report on how specific flexibility provisions included in Chapter II of the MPGs have been applied, consistent with paragraph 6 of the MPGs. This table can also be helpful for also communicating capacity building needs. The example table is organized by MPG flexibility provisions in Chapter II which form the basis for the first column. The examples of reported information are illustrative; countries likely will have more specific information to report.

MPG Flexibility Provision	Applied (Y/N)	Brief description on application of flexibility	Indicate Capacity Constraint	Self-Determined Time Frame for Improvements in relation to capacity	Where to find more information in NIR
Key Category Analysis (include also text from MPG Annex II paragraph 25)	Y	Country X has applied a lower threshold of 85% to identify fewer key categories to help prioritize and focus both improvement and capacity enhancement efforts.	Capacity constraints (e.g. unavailability of data) exists to adopt higher tier methods for following categories which would be identified as key using the common threshold of 95%; [insert list].	Country X anticipates addressing constraints to enable application of 95% threshold in identifying key categories in NIR3 submission in 2028.	See NID Chapter 1, Introduction and Annex 1 (pp. 20, and p. A-2). See also CRT 7.
Completeness (include also text from MPG Annex II paragraph 32)	Y	Country X has applied a higher threshold indicated in MPGs to assess significance. Based on significance assessment, Country X has not estimated source/sink category emissions/removals identified in CRT 9 listed under “NE,FX” section.	Capacity constraints by category are as follows *(List, cross reference, e.g. activity data on lubricant, paraffin wax consumption is not available to estimate for reported time series. Country has approximated these emissions based on a study by Energy Department which provided surrogate data for single year (2015) and assessed emissions are insignificant using higher threshold per specific flexibility provision).	Country X anticipates addressing capacity constraints to allow use of common MPG provision significance thresholds for each category and total national GHG emissions with NIR3 in submission 2028.	See category-level significance assessment in NID Annex 5 (p. A-100). See also CRT 9.
Uncertainty Assessment (include also text from MPG Annex II paragraph 29)	Y	Country X reported a qualitative discussion of uncertainty assessment for the starting year (e.g. 2010) for all source/sink categories and totals. Country X has also not reported the quantitative trend uncertainty. Quantitative estimates are reported for all categories for latest inventory year.	Capacity constraint is availability of information to provide quantitative inputs for all categories to assess uncertainties in the start year. These technical capacity constraints necessitate reporting only qualitative uncertainty information for the inventory starting year and inventory trend for all categories and national GHG totals.	Country X anticipates addressing capacity constraints and is undertaking a multi-year effort with University Y to review the build capacity to review and update the uncertainty analysis to enable reporting of quantified uncertainties for the start year and trend for all categories NIR4 submission in 2030, in addition to latest reported year in time series.	See NID Chapter 1, Introduction (pp. 25), NID Chapter 9 Improvement Areas, and Annex 2 to NID.
Quality assurance/quality control Plan (include also text from MPG Annex II paragraph 34)	N	NA	NA	NA	NA
Quality assurance/quality control procedures (include also text from MPG Annex II paragraph 35)	N	NA	NA	NA	NA
Gases reported (include also text from MPG Annex II paragraph 48)	Y	[Add information]	[Add information]	[Add information]	[Add information]
Time series (Reporting period) (include also text from MPG Annex II paragraph 57)	Y	[Add information]	[Add information]	[Add information]	[Add information]
Time series (Latest reporting year)(include also text from MPG Annex II paragraph 58)	N	NA	NA	NA	NA

## CRT Reporting Software Considerations

Following completion of the CRT tables, we anticipate that the Secretariat will need to update the existing CRF Reporter Inventory software Web Application<sup>2</sup> to serve as the new “CRT Reporter Inventory software web application” (hereafter “CRT software”) will need to be updated based on the. This will facilitate inventory reporting, easing the burden on Parties. There are opportunities to improve the software for reporting, including by enhancing data import capabilities. For example, we recognize that a number of countries are using the IPCC Inventory Software to compile their inventories. This software is already able to produce summary, sectoral and sectoral background data (i.e. emissions, activity data, etc.) reports.<sup>3</sup> To facilitate the compilation and production of CRTs and reduce reporting burden, the U.S. would value continued collaboration between the UNFCCC and IPCC to ensure countries that already using the IPCC Inventory Software as their primary compilation tool can input their time-series data and automatically produce data formatted for import into the future CRT software. This would streamline CRT compilation and submission steps help to make NIR reporting more manageable.

## Structured summary

Paragraph 77 of the MPGs states: “Each Party shall provide the information referred to in paragraphs 65–76 above in a structured summary to track progress made in implementing and achieving its NDC under Article 4, including” the information listed in subparagraphs 77(a)-77(d). Paragraph 79 states that this information shall be presented in a narrative and common tabular format. Decision 4/CMA.1, paragraph 17 “decides that Parties shall account for their nationally determined contributions in their biennial transparency reports, including through a structured summary...”

In the view of the United States, the structured summary referred to above must fulfill several functions:

- Accommodate all nationally determined contributions (NDCs);
- Facilitate the Technical Expert Review (TER);
- Be clear, transparent, and easily accessible to stakeholders;
- Provide an easy-to-follow format for Parties to report the required information included in paragraphs 65-77, and decision 4/CMA.1, including its Annex 2.

The MPGs provide a clear starting point for developing the CTF associated with the structured summary. Specifically, the MPGs indicate the rows and columns that should be included in CTFs for the structured summary. Similarly, as accounting is to be demonstrated through the

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<sup>3</sup> IPCC Technical Support Unit (TSU) Inventory Software presentation, [https://unfccc.int/sites/default/files/resource/IPCC\\_COP25\\_Soft%20rev.pdf](https://unfccc.int/sites/default/files/resource/IPCC_COP25_Soft%20rev.pdf)

structured summary, the accounting elements specified in Annex II to decision 4/CMA.1 provide an indication of additional rows to be included.<sup>4</sup>

Starting with the MPGs and Annex 2 to decision 4/CMA.1 as the basis for the structured summary, we believe all required information can be accommodated into a series of simple tables designed to accommodate all NDCs. In our view, four tables is the optimal organization, but ultimately the same rows and columns could be combined into fewer tables, or disaggregated into more. Our proposed tables are as follows. Examples of how different indicator types could be accommodated are provided following the tables.

- Table 1: NDC target and indicators;
- Table 2: Accounting approach, methodologies, and definitions;
- Table 3: Accounting for the implementation and achievement of the Party’s NDC under Article 4;
- Table 4: Achievement of the Party’s NDC under Article 4

### Common Tabular Formats

#### **Table 1. NDC Target and Indicators**

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

<b><i>NDC Target</i></b>	
1. Description of the target of the Party’s NDC under Article 4 (para 64(a))	
2. Target type ( (e.g. economy-wide absolute emission reduction, emission intensity reduction, emission reduction below a projected baseline, mitigation co-benefits of adaptation actions or economic diversification plans, policies and measures, and other) (para 64(a))	
3. Target year or period, and whether it is single-year or multi-year target (para 64(b))	
4. Reference point, level, baseline, base year or starting point, and its value (para 64(c) )	
5. Provide any definitions needed to understand the NDC under Article 4 (para 76(a))	
6. Confirm if all categories of anthropogenic emissions and removals are included the NDC, and, once a source, sink or activity is included, continue to include it (Annex II decision 4/CMA.1 para 3(b))	
7. Confirm that all sources, sinks or activities included in previous NDCs continue to be included in the NDC (Annex II decision 4/CMA.1 para 3(b))	
8. Provide an explanation of why any categories of anthropogenic emissions or removals are excluded in the NDC (Annex II decision 4/CMA.1 para 4)	
<b><i>Indicators</i></b>	
6. Indicator 1 to track progress towards the implementation and achievement of its NDC under Article 4 (para 65)	

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

7. Information on Indicator 1 for the reference point(s), level(s), baseline(s), base year(s) or starting point(s). Specify base year(s) or other reference or starting point(s) (para 67)	
8. Indicate if the information on Indicator 1 included in line 3 above has been updated in accordance with any update of the national GHG inventory (para 67)	
9. Provide any definitions needed to understand Indicator 1 (para 73)	
10. Describe how Indicator 1 is related to the NDC under Article 4 (para 76(a))	
Specify any updates or clarifications of previously reported information provided in this report (e.g. recalculation of previously reported inventory data, or greater detail on methodologies or use of cooperative approaches) (para 64(g))	

**Table 2. Accounting approach, methodologies, and definitions**

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

<b><i>For the Party's first NDC under Article 4:</i></b>	
A1. Explain the accounting approach used for the Party's first NDC under Article 4 (para 71)	
A2. Explain how the accounting approach is consistent with Articles 4.13 and 4.14 (para 71)	
<b><i>For the Party's second and subsequent NDCs under Article 4, and optionally for the first NDC under Article 4 (decision 4/CMA.1)</i></b>	
B1. Explain how reporting on the accounting approach used is consistent with paragraphs 13-17 and Annex II of decision 4/CMA.1 (para 72)	
B2. Explain how the accounting for anthropogenic emissions and removals is in accordance with methodologies and common metrics assessed by the IPCC and in accordance with decision 18/CMA.1 (Annex II decision 4/CMA.1 para 1 (d))	
B3. Explain how consistency has been maintained between any greenhouse gas data and estimation methodologies used for accounting and the Party's greenhouse gas inventory, pursuant to Article 13, paragraph 7(a), of the Paris Agreement, if applicable (Annex II decision 4/CMA.1 para 2(b))	
B4. Explain how overestimation or underestimation has been avoided for any projected emissions and removals used for accounting (Annex II decision 4/CMA.1 para 2 (c))	
<b><i>For each NDC under Article 4:</i></b>	
C1. Provide any definitions needed to understand the accounting approach used (para 73);	
C2. Describe each accounting approach or methodology used to assess the implementation and achievement of the target (para 74(a));	

C3. Describe each accounting approach or methodology used to construct any baseline (para 74(b));	
C4. If the accounting approach or methodology used for the indicator(s) in Table 1 differ from those used to assess the implementation and achievement the target, describe each accounting approach or methodology used to generate the information included for each indicator in Table 3 (para 74(c));	
C6. Provide details on key parameters, assumptions, definitions, data sources and models used (para 75(a))	
C7. Report the IPCC Guidelines used (para 75(b))	
C8. Report the metrics used (para 75(c))	
C9. Provide details on any approach used to address emissions and subsequent removals from natural disturbances on managed lands (para 75(d)(i)), or indicate the relevant section of the national greenhouse gas inventory report containing that information (Annex II decision 4/CMA.1 para 1(e))	
C10. Provide details on which IPCC approach, if any, has been used to account for harvested wood products (para 75(d)(ii)), (Annex II decision 4/CMA.1 para 1(f))	
C11. Provide details on any approach used to address the effects of age-class structure in forests and how this is consistent with relevant IPCC guidance, as appropriate (Annex II decision 4/CMA.1 para 1(g))	
C12. Provide details on any methodologies used to account for mitigation co-benefits of adaptation actions and/or economic diversification plans (para 75(e))	
C13. Provide details on any methodologies used to track progress arising from the implementation of policies and measures (para 75(g))	
C14. Provide details on any other methodologies related to the NDC under Article 4 (para 75(h));	
C15. Provide details on any conditions and assumptions relevant to the achievement of the NDC under Article 4 (para 75(i));	
C16. Explain how the methodology is consistent in scope and coverage, definitions, data sources, metrics, assumptions and methodological approaches, including on baselines, between the communication and implementation of nationally determined contributions (para 76(b)), (Annex II decision 4/CMA.1 para 2(a))	
C17. Explain methodological inconsistencies with the Party's most recent national inventory report, if applicable (para 76(c))	
C18. Describe how double counting of net GHG emission reductions has been avoided, including in accordance with guidance developed related to Article 6 if relevant (para 76(d))	
C.19 Provide information on how the Party has drawn on existing methods and guidance established under the Convention and its related legal instruments, as appropriate, if applicable (Annex II decision 4/CMA.1 para 1 (c ));	
<b><i>For each Party that participates in cooperative approaches that involve the use of internationally transferred mitigation outcomes under Article 4, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of its</i></b>	
D1. Provide information on any methodologies associated with any cooperative approaches that involve the use of internationally transferred mitigation outcomes towards an NDC under Article 4 (para 75(f))	
D2. Provide information on how each cooperative approach promotes sustainable development, consistent with decisions adopted by the CMA on Article 6 (para 77(d)(iv))	

D3. Provide information on how each cooperative approach ensures environmental integrity consistent with decisions adopted by the CMA on Article 6 (para 77(d)(iv))	
D4. Provide information on how each cooperative approach ensures transparency, including in governance, consistent with decisions adopted by the CMA on Article 6 (para 77(d)(iv))	
D5. Provide information on how each cooperative approach applies robust accounting to ensure inter alia the avoidance of double counting, consistent with decisions adopted by the CMA on Article 6 (para 77(d)(iv))	
D6. Any other information consistent with decisions adopted by the CMA on reporting under Article 6 (para 77diii)	

**Table 3. Accounting for the implementation and achievement of the Party’s NDC under Article 4**

*Table instructions: If the NDC under Article 4 has more than one target, complete the table for each target. If more than one indicator has been identified under paragraph 65 for a target, repeat row 1 for each indicator.*

	Unit	Information for the reference point(s), level(s), baseline(s), base year(s) or starting point(s)  (Specify base year(s) or other reference or starting point (s), and relevant units)	The most recent information available in each information corre					
			Report ing year 1	Report ing year 2	Report ing year 3	Report ing year 4	Report ing year 5	Report ing year 6
			(e.g. for 2021)	(e.g. for 2022)	(e.g. for 2023)	(e.g. for 2024)	(e.g. for 2025)	(e.g. for 2026)
1. Indicator 1 (para 65)								
2. Comparison of information for the most recent reporting year with the information for the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (para 69)								
3. Where applicable, information on GHG emissions and removals consistent with the coverage of its NDC under Article 4 (para 77(b))								
4. Contribution from the LULUCF sector for each year of the target period or target year, if not included in the inventory time series of total net GHG emissions and removals, as applicable (para 77(c));								
For each Party that participates in	A1. The annual level of anthropogenic emissions by sources and removals by							

cooperative approaches that involve the use of internationally transferred mitigation outcomes towards an NDC under Article 4, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC	sinks covered by the NDC on an annual basis reported biennially (para 77(d) (i)) <i>(this may be the same data as in row 2 above)</i>									
	A2.1a Internationally transferred mitigation outcomes first-transferred/transferred for use towards an NDC under Article 4 (para 77(d)(ii))									
	A2.1b Internationally transferred mitigation outcomes used/acquired for use towards the Party’s NDC under Article 4 (para 77(d)(ii))									
	A.2.2 Mitigation outcomes authorized for international mitigation purposes other than achievement of an NDC (para 77(d))									
	A3. The net sum obtained by effecting an addition for A2.1a and A2.2 and a subtraction for A2.1b (para 77(d)(ii))									
	<i>Emissions balance reflecting the level of anthropogenic emissions by sources and removals by sinks covered by its NDC adjusted on the basis of corresponding adjustments undertaken by effecting an addition for internationally transferred mitigation outcomes first-</i>	A4. The total quantity to be correspondingly adjusted as reflected in A3 or, if different from A3, consistent with the Party’s accounting approach described in Table 2, row C2 as relates to cooperative approaches (paras 74(a), 77(d)(ii))								
	<i>transferred/transfer red and a subtraction for internationally transferred mitigation outcomes used/acquired, consistent with decisions adopted by the CMA on Article 6 (para 77(d)(ii))</i>	A5. An emissions balance reflecting the level of anthropogenic emissions by sources and removals by sinks covered by its NDC adjusted on the basis of corresponding adjustments reflected in A3 or A4								
	A6. Any other information consistent with decisions adopted by the CMA on reporting under Article 6 (para 77(d)(iii))									

**Table 4. Achievement of the Party's NDC Under Article 4 (para. 70)**

*Table instructions: Report this table for the BTR that includes reporting on the year(s) relevant to achievement of the Party's NDC under Article 4. If the Party's NDC under Article 4 includes more than one target, repeat this table for each target. If a target includes more than one indicator, repeat row 2 for this target. Each Party may also provide additional information to support its assessment of the achievement of its NDC under Article 4.*

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



## Examples of tracking progress with different indicators

The structured summary tables above have been designed to accommodate all potential NDCs. They are truly a common tabular format. The three examples below, while non-exhaustive, give an idea of how these structured summary tables can accommodate a variety of NDCs.

- Example 1 - Economy-wide absolute wide emissions reductions NDC: Country X plans to reduce its economy-wide emissions by 20% below its 2005 base year by 2030.
- Example 2 - Non-GHG Sectoral NDC: Country X plans to increase the percentage of renewable energy in its power sector to 25% by 2030.
- Example 3 – Policies and measures NDC: Country X plans to fully implement the Program Z solar panel installation capacity building program.

<b>Table 1. NDC Target and Indicators</b>	
<b>Indicators</b>	
6. Indicator 1 to track progress towards the implementation and achievement of its NDC under Article 4 (para 65)	<b>Example 1:</b> Net GHG emissions, measured in tonnes of CO <sub>2</sub> e
	<b>Example 2:</b> Percentage of renewable energy generation in the power sector
	<b>Example 3:</b> Full implementation of Program Z to train solar panel installers
7. Information on Indicator 1 for the reference point(s), level(s), baseline(s), base year(s) or starting point(s). Specify base year(s) or other reference or starting point(s) (para 67)	<b>Example 1:</b> Country X's net emissions in 2005 were 100 million tonnes CO <sub>2</sub> e
	<b>Example 2:</b> Renewable energy made up 10% of Country X's electricity generation in 2020.
	<b>Example 3:</b> No solar panel installers had been trained under this program in 2020.
<b>Table 2. Accounting approach, methodologies, and definitions</b>	



		(Specify base year(s) or other reference or starting point (s), and relevant units)	(e.g. for 2021)	(e.g. for 2022)	(e.g. for 2023)	(e.g. for 2024)	(e.g. for 2025)	(e.g. for 2026)	(e.g. for 2027)	(e.g. for 2028)	(e.g. for 2029)	(e.g. for 2030)
1. Indicator 1 (para 65)												
<b>Example 1:</b> Net GHG emissions, measured in tonnes of CO <sub>2</sub> e	Tonnes CO <sub>2</sub> e	100 million tonnes (MMt) in 2005	94 MMt	93 MMt	90 MMt	88 MMt	86 MMt	84 MMt	81 MMt	80 MMt	78 MMt	77 MMt
<b>Example 2:</b> Percentage of renewable energy generation in the power sector	GW	10% (100,000 GWh RE/ 1 million GWh total) in 2021	10% (100,000 GWh RE/ 1 million GWh total)	11% (120,000 GWh RE/ 1.1 million GWh total)	14% (150,000 GWh RE/ 1.1 million GWh total)	15% (180,000 GWh RE/ 1.2 million GWh total)	16% (195,000 GWh RE/ 1.2 million GWh total)	17% (220,000 GWh RE/ 1.3 million GWh total)	20% (260,000 GWh RE/ 1.3 million GWh total)	21% (300,000 GWh RE/ 1.4 million GWh total)	23% (320,000 GWh RE/ 1.4 million GWh total)	25.3% (380,000 GWh RE/ 1.5 million GWh total)
<b>Example 3:</b> Full implementation of Program Z to train solar panel installers	Certified installers	0 installers certified in 2020	5 installers	15 installers	22 installers	36 installers	50 installers	68 installers	77 installers	88 installers	96 installers	105 installers

## Common tabular formats on financial, technology development and transfer and capacity-building support

Paragraph 12 of decision 18/CMA1 mandates SBSTA to develop “...common tabular formats [CTF] for the electronic reporting of the information referred to in chapters ... V and VI, of the annex, taking into account the existing common tabular formats and common reporting formats.” Chapters V and VI refer to support provided and mobilized, and support needed and received, respectively.

These CTFs should allow Parties to fulfil the reporting provisions set out in the MPGs while being easy to use. To accomplish this, Parties can usefully draw on lessons learned from previous reporting experience and the work of groups like the Consultative Group of Experts. As with the tables for inventories and tracking progress, the benefits of reporting using standardized formats will facilitate the reporting of relevant information by each Party.

Here again, the MPGs were structured in such a way as to facilitate easy translation of the relevant MPG paragraphs to CTFs. For example, the headers of sections C, D, and E of Chapter V, and C, D, E, F, G, H, and I of Chapter VI, should each correspond to the header for one table. The subparagraphs under each paragraph that specifies a common reporting format would then correspond to columns under these tables. Applying this approach consistently across the CTFs is the most effective way to ensure consistency across specific tables.

The draft tables annexed to the co-facilitators’ informal note from SBSTA 51<sup>5</sup> provide a strong basis for CTFs on financial, technology development and transfer and capacity-building support. We support using the tables annexed to that co-facilitators’ informal note as the basis for discussion. The remainder of this submission includes a specific comments on a selection of these tables.

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<sup>5</sup> [https://unfccc.int/sites/default/files/resource/SBSTA51.IN\\_i11c.pdf](https://unfccc.int/sites/default/files/resource/SBSTA51.IN_i11c.pdf)

## Paragraph 123 of the MPGs

Paragraph 123 of MPGs

### Information on financial support provided under Article 9 of the Paris Agreement in year 2XXX-3<sup>a</sup>: Bilateral, regional and other channels

Recipient region or country <sup>b</sup>	Title of the project programme, activity or other <sup>b</sup>	Total Amount		Status <sup>c</sup>	Channel	Funding source	Financial instrument	Type of support	Sector	Sub-sector	Additional information <sup>e</sup>	Contribution to capacity building objectives	Contribution to technology transfer objectives
		Climate-specific											
		Domestic currency	USD										
				Disbursed	Bilateral	ODA	Grant		Energy			Yes	Yes
				Committed	Regional	OOF	Concessional loan		Transport			No	No
					Multi-bilateral	Other	Non-concessional loan	Mitigation	Industry			(tick box)	(tick box)
					Other		Equity	Adaptation	Agriculture				
							Guarantee	Cross-cutting <sup>d</sup>	Forestry				
							Insurance		Water and sanitation				
							Other		Cross-cutting				
									Other				

Abbreviations: ODA = official development assistance, OOF = other official flows; USD = United States dollars.

<sup>a</sup> Parties shall fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year. Where Parties report support as a fiscal year, they shall elaborate on the start and end date of the fiscal year.

<sup>b</sup> Parties should report, to the extent possible, on details contained in this table.

<sup>c</sup> Parties should explain, in their biennial transparency reports, the methodologies used to specify the funds as disbursed and committed. Parties will provide the information for as many status categories as appropriate in the following order of priority: disbursed and committed.

<sup>d</sup> This refers to funding for activities that are cross-cutting across mitigation and adaptation. Parties should endeavour to disaggregate the amount for cross cutting activities into respective amounts for adaptation and mitigation

<sup>e</sup> Parties shall report, as available, on project/programme details, implementing agency and, to the extent possible, link to relevant project/programme documentation

While the draft CTF corresponding to paragraph 123 largely tracks the MPGs, the following adjustments should be made to more accurately reflect the MPGs:

- Under the columns for Channel, Funding Source, Financial Instrument, and Sector, add “(Specify)” after “other,” as it will be important to understand the relevant channel, source, instrument or sector if not captured in the default categories;
- The final column heading should read “contributions to technology development and transfer” objectives, to be consistent with paragraph 123.

- Footnote “b” should be edited to read “Additional details on the underlying assumptions, definitions, and methodologies related to reporting elements contained in this table are reported in biennial transparency report in accordance with paragraph [121][other relevant paragraphs].” This comment also applies across other tables where relevant.
- Footnotes “a”, “c” and “e” should be deleted. This is because they only address a very small number of the underlying assumptions, definitions, and methodologies contained in the MPGs, which gives a false impression of the transparency standard laid out in the MPGs. At the same time, these footnotes contain language that is not consistent with the MPGs (e.g. reference to “priority order” in footnote “c”.) This comment also applies across other tables where relevant.

## Paragraph 124 of the MPGs

Paragraph 124 of MPGs

Information on financial support provided under Article 9 of the Paris Agreement in year 2XXX-3<sup>5</sup>: Multilateral channels

Institution	Total amount				Inflows / Outflows	Recipient	Status	Channel	Funding source	Financial instrument	Type of support	Sector	Sub-sector	Contribution to capacity building objectives	Contribution to technology transfer objectives
	Core/general		Climate-specific												
	Domestic currency	USD	Domestic Currency	USD											
					Country Region Global Project Programme Activity Other	Disbursed Committed	Multilateral Multi-bilateral	ODA OOF Other	Grant Concessional loan Non-concessional loan Equity Guarantee Insurance Other	Mitigation Adaptation Cross-cutting	Energy Transport Industry Agriculture Forestry Water and sanitation Cross-cutting Other		Yes No (tick box)	Yes No (tick box)	
Multilateral climate change funds															
1. Global Environment Facility															
2. Least Developed Countries Fund															
3. Special Climate Change Fund															
4. Adaptation Fund															
5. Green Climate Fund															
6. UNFCCC Trust Fund for Supplementary Activities															
7. Other multilateral climate change funds															
Multilateral financial institutions, including regional development banks															
1. World Bank															
2. International Finance Corporation															
3. African Development Bank															
4. Asian Development Bank															

5. European Bank for Reconstruction and Development

6. Inter-American Development Bank

7. Other

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Specialized United Nations bodies

1. United Nations Development Programme

2. United Nations Environment Programme

3. Other

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*Abbreviations:* ODA = official development assistance, OOF = other official flows, USD = United States dollars.

<sup>a</sup> Parties shall fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year. Where Parties report support as a fiscal year, they shall elaborate on the start and end date of the fiscal year.

<sup>b</sup> Parties should explain, in their biennial transparency reports, the methodologies used to specify the funds as disbursed and committed. Parties will provide the information for as many status categories as appropriate in the following order of priority: disbursed and committed.

<sup>c</sup> Parties may select several applicable sectors. Parties may report sectoral distribution, as applicable, under “Other”.

<sup>d</sup> This refers to support to multilateral institutions that Parties cannot specify as being climate-specific.

<sup>e</sup> Parties should explain in their biennial transparency reports how they define funds as being climate-specific.

<sup>f</sup> Please specify.

<sup>g</sup> This refers to funding for activities that are cross-cutting across mitigation and adaptation.

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The table above largely corresponds to paragraph 124 of the MPGs, though we recommend the following adjustments be made for consistency:

- Under the column for Institution, no institutions should be pre-populated in the table, as the “e.g.” makes clear that the mentioning of specific institutions in paragraph 124 is exemplary versus compulsory. However, in designing the software, we would support these institutions and others being included as standardized options that Parties may select from to populate the table, along with an option to manually specify additional institutions.
- Under the columns for Recipient, Channel, Funding Source, Financial Instrument, and Sector, add “(Specify)” after “other,” as it will be important to understand the relevant channel, source, instrument or sector if not captured in the default categories;
- The final column heading should read “contributions to technology development and transfer” objectives, to be consistent with paragraph 124.

## Paragraph 125 of the MPGs

Paragraph 125 of MPGs

Information on financial support provided and mobilized through public interventions under Article 9 of the Paris Agreement in 2XXX-3

Recipient	Project/ programme	Channel	Total amount mobilized		Amount of resources used to mobilize the support		Type of public intervention	Type of Support	Sector	Subsector	Additional information
			Domestic currency	USD	Domestic currency	USD					
Country	Project	Bilateral					Grant		Energy		
Region	Programme	Regional					Concessional loan		Transport		
Global	Activity	Multilateral					Non-concessional loan		Industry		
	Other*						Equity		Agriculture		
							Guarantee	Mitigation	Forestry		
							Insurance	Adaptation	Water and sanitation		
							Policy intervention	Cross-cutting	Other		
							Capacity building				
							Technology development and transfer				
							Technical assistance				
							Other				

The table above largely tracks paragraph 125 of the MPGs, with one addition suggested for consistency:

- Under the columns for Sector, add “(Specify)” after “other,” as it will be important to understand the relevant sector if not captured in the default categories. Paragraph 125 does not include “other” as an option under Type of Public Intervention; if this option is included, “(Specify)” should again be added.

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

**Paragraph 127 of the MPGs**



Paragraph 127 of MPGs

Information on support for technology development and transfer provided under Article 10 of the Paris Agreement

<i>Title</i>	<i>Recipient Entity</i>	<i>Description and objectives</i>	<i>Type of Support</i>	<i>Sector</i>	<i>Type of technology</i>	<i>Status of measures or activity</i>	<i>Activity undertaken by</i>
			Mitigation Adaptation Cross-cutting				Public sector Private sector Public and Private sector

In our view, the table above generally reflects the guidance provided in paragraph 127 of the MPGs.

Paragraph 129 of MPGs

Information on capacity-building support provided under Article 11 of the Paris Agreement

<i>Title</i>	<i>Recipient Entity</i>	<i>Description and objectives</i>	<i>Type of Support</i>	<i>Status of measures or activity</i>
			Adaptation Mitigation Cross-cutting	

In our view, the table above generally reflects the guidance provided in paragraph 127 of the MPGs.

**Paragraph 133 of the MPGs**

Paragraph 133 of MPGs

Information on financial support needed by developing country Parties under Article 9 of the Paris Agreement in 20XX-3<sup>2</sup>

Sector	Subsector	Title of activity, programme or project	Programme/ project description	Estimated amount		Expected timeframe	Expected financial instrument	Type of support	Contribution to technology development and transfer objectives	Contribution to capacity building objectives	Whether the activity is anchored in a national strategy and/or an NDC	Expected use, impact and estimated results
				Domestic currency	USD							
							Grant Concessional loan Non-concessional loan Equity Guarantee Other (specify)	Mitigation Adaptation Cross-cutting	Yes No (tick box)	Yes No (tick box)	Yes No (tick box)	

Custom Footnotes

<sup>2</sup> To the extent possible, and as available and as applicable

The table above largely reflects the guidance outlined in paragraph 133 of the MPGs. However, to increase transparency we would disaggregate the second-to-last column. This would allow countries to tick boxes for “NDC,” and/or for “other national strategy (specify).” We would also view reporting on “expected use,” “expected impact,” and “expected results” as requiring separate columns, given these each represent distinct aspects of results frameworks, as recognized within the development finance community.

### Paragraph 134 of the MPGs

Paragraph 134 of MPGs

Information on financial support received by developing country Parties under Article 9 of the Paris Agreement in 20XX-3<sup>2</sup>

Title of activity, programme or project	Programme/ project description	Channel	Recipient entity	Implementing entity	Amount received		Timeframe	Financial instrument	Status	Type of support	Sector	Sub-sector	Contribution to technology development and transfer objectives	Contribution to capacity building objectives	Status of activity	Use, impact and estimated results
					Domestic currency	USD										
		Multilateral Bilateral Regional Other (specify)						Grant Concessional loan Non-concessional loan Equity Guarantee Other (specify)	Committed Received	Mitigation Adaptation Cross-cutting			Yes No	Yes No	Planned Ongoing Completed	

Custom Footnotes

<sup>2</sup> To the extent possible, and as available and as applicable

In our view, the table above generally reflects the guidance provided in paragraph 134 of the MPGs. However, under the “Channel” column, the table includes a list of options that is not specified in paragraph 134 of the MPGs. While these options are relevant in the context of finance being reported by governments as provided or mobilized, which inherently involves a government actor, they were

not included in paragraph 134 because they would not be the most appropriate list of options in the context of reporting on finance received. This is because countries receive finance through a range of public, private, and other non-governmental channels, where terms such as “multilateral,” “bilateral,” and “regional” do not always apply and would not be most appropriate. We would suggest adding additional options such as “private,” and “philanthropic.” We would also view reporting on “use,” “impact,” and “results” as requiring separate columns, given these each represent distinct aspects of results frameworks, as recognized within the development finance community.

### Paragraph 136 of the MPGs

Paragraph 136 of MPGs

Information on technology development and transfer support needed by developing country Parties under Article 10 of the Paris Agreement in 20XX-3<sup>2</sup>

<i>Sector</i>	<i>Subsector</i>	<i>Title of activity, programme or project</i>	<i>Programme/ project description</i>	<i>Type of support</i>	<i>Type of technology</i>	<i>Expected timeframe</i>	<i>Expected use, impact and estimated results</i>
				Mitigation Adaptation Cross-cutting			

Custom Footnotes

<sup>2</sup> To the extent possible, and as available and as applicable

In our view, the table above generally reflects paragraph 136 of the MPGs. However, we would view reporting on “expected use,” “expected impact,” and “expected results” as requiring separate columns, given these each represent distinct aspects of results frameworks, as recognized within the development finance community.

### Paragraph 138 of the MPGs

Paragraph 138 of MPGs

Information on technology development and transfer support received by developing country Parties under Article 10 of the Paris Agreement in 20XX-3<sup>2</sup>

<i>Title of activity, programme or project</i>	<i>Programme/ project description</i>	<i>Type of technology</i>	<i>Timeframe</i>	<i>Recipient entity</i>	<i>Implementing entity</i>	<i>Type of support</i>	<i>Sector</i>	<i>Subsector</i>	<i>Status of activity</i>	<i>Use, impact and estimated results</i>
						Mitigation Adaptation Cross-cutting			Planned Ongoing Completed	

Custom Footnotes

<sup>2</sup> To the extent possible, and as available and as applicable

In our view, the table above generally reflects paragraph 138 of the MPGs. However, we would view reporting on “use,” “impact,” and “results” as requiring separate columns, given these each represent distinct aspects of results frameworks, as recognized within the development finance community.

## Paragraph 140 of the MPGs

Paragraph 140 of MPGs

Information on capacity-building support needed by developing country Parties under Article 11 of the Paris Agreement in 20XX-3<sup>2</sup>

<i>Sector</i>	<i>Subsector</i>	<i>Title of activity, programme or project</i>	<i>Programme/ project description</i>	<i>Type of support</i>	<i>Expected timeframe</i>	<i>Expected use, impact and estimated results</i>
				Mitigation Adaptation Cross-cutting		

Custom Footnotes

<sup>2</sup> To the extent possible, and as available and as applicable

In our view, the table above generally reflects paragraph 140 of the MPGs. However, we would view reporting on “expected use,” “expected impact,” and “expected results” as requiring separate columns, given these each represent distinct aspects of results frameworks, as recognized within the development finance community.

## Paragraph 142 of the MPGs

Paragraph 142 of MPGs

Information on capacity-building support received by developing country Parties under Article 11 of the Paris Agreement in 20XX-3<sup>2</sup>

<i>Title of activity, programme or project</i>	<i>Programme/ project description</i>	<i>Timeframe</i>	<i>Recipient entity</i>	<i>Implementing entity</i>	<i>Type of support</i>	<i>Sector</i>	<i>Subsector</i>	<i>Status of activity</i>	<i>Use, impact and estimated results</i>
					Mitigation Adaptation Cross-cutting			Planned Ongoing Completed	

Custom Footnotes

<sup>2</sup> To the extent possible, and as available and as applicable

In our view, the table above generally reflects paragraph 142 of the MPGs. However, we would view reporting on “use,” “impact,” and “expected results” as requiring separate columns, given these each represent distinct aspects of results frameworks, as recognized within the development finance community.

### Paragraph 144 of the MPGs

Paragraph 144 of MPGs

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 in 20XX-3<sup>2</sup>

<i>Title of activity, programme or project</i>	<i>Objective and description</i>	<i>Timeframe</i>	<i>Recipient entity</i>	<i>Channel</i>	<i>Amount</i>		<i>Status of activity</i>	<i>Use, impact and estimated results</i>
					<i>Domestic currency</i>	<i>USD</i>		
				Multilateral Bilateral Regional Other (specify)			Planned Ongoing Completed	

Custom Footnotes

<sup>2</sup> To the extent possible, and as available and as applicable

In our view, the table above generally reflects paragraph 144 of the MPGs. However, we would view reporting on “use,” “impact,” and “expected results” as requiring separate columns, given these each represent distinct aspects of results frameworks, as recognized within the development finance community.

## Annex 1: Examples of how each flexibility provision included in the inventory MPGs might be addressed in common reporting tables (CRTs)

We would recommend addressing each of the flexibility provisions contained in the inventory MPGs in the following manner, including in developing the CRTs. The use of specific flexibility provisions by those developing country Parties that need it in the light of their capacities could be reported in a new summary CRT to meet requirements in paragraph 6 of the MPGs.

MPG Flexibility Provision	Approach
<p>Paragraph 25: Each Party shall identify key categories for the starting year and the latest reporting year referred to in chapter II.E.3 below, including and excluding land use, land-use change and forestry (LULUCF) categories, using approach 1, for both level and trend assessment, by implementing a key category analysis consistent with the IPCC guidelines referred to in paragraph 20 above; <u>those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead identify key categories using a threshold no lower than 85 per cent in place of the 95 per cent threshold defined in the IPCC guidelines referred to in paragraph 20 above, allowing a focus on improving fewer categories and prioritizing resources.</u></p>	<p>See example CRT shown above based on CRF Table 7. Include an option in the table for each developing country Parties that needs flexibility in the light of its capacities with regards to this provision to specify the selected threshold, no lower than 85%. Include a footnote with the specific flexibility provision from paragraph 25.</p> <p><i>For example: Key Categories</i>  X = Key Category  FX = Use new notation key “FX” to indicate categories that would be identified as key if the threshold of 95 per cent defined in the 2006 IPCC guidelines was applied.</p> <p><sup>1</sup>As provided in paragraph 25 of the Annex to 18/CMA.1. Those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead identify key categories using a threshold no lower than 85 per cent in place of the 95 per cent threshold defined in the IPCC guidelines referred to in paragraph 20 of decision 18/CMA1.</p>
<p><b>Paragraph 29: Each Party shall quantitatively estimate and qualitatively discuss the uncertainty of the emission and removal estimates for all source and sink categories, including inventory totals, for at least the starting year and the latest reporting year of the inventory time series referred to in paragraphs 57 and 58 below. Each Party shall also estimate the trend uncertainty of emission and removal estimates for all source and sink categories, including totals, between the starting year and the latest reporting year of the</b></p>	<p>SBSTA does not need to address this provision, as there is no corresponding CRT. Each developing country Parties that needs flexibility in the light of its capacities related to this provision may simply report qualitative and not quantitative information in the narrative of the NIR consistent with reporting and documentation guidance per 2006 IPCC Guidelines as stated in paragraph 29 above.</p>

inventory time series referred to in paragraphs 57 and 58 below, using at least approach 1, as provided in the IPCC guidelines referred to in paragraph 20 above; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead provide, at a minimum, a qualitative discussion of uncertainty for key categories, using the IPCC guidelines referred to in paragraph 20 above, where quantitative input data are unavailable to quantitatively estimate uncertainties, and are encouraged to provide a quantitative estimate of uncertainty for all source and sink categories of the GHG inventory.

**Paragraph 32:** Each Party may use the notation key “NE” (not estimated) when the estimates would be insignificant in terms of level according to the following considerations: emissions from a category should only be considered insignificant if the likely level of emissions is below 0.05 per cent of the national total GHG emissions, excluding LULUCF, or 500 kilotonnes of carbon dioxide equivalent (kt CO<sub>2</sub> eq), whichever is lower. The total national aggregate of estimated emissions for all gases from categories considered insignificant shall remain below 0.1 per cent of the national total GHG emissions, excluding LULUCF. Parties should use approximated activity data and default IPCC emission factors to derive a likely level of emissions for the respective category. Those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead consider emissions insignificant if the likely level of emissions is below 0.1 per cent of the national total GHG emissions, excluding LULUCF, or 1,000 kt CO<sub>2</sub> eq, whichever is lower. The total national

Use new notation key “FX” in combination with existing notation key “NE,” such as “NE, FX” to indicate application of this provision for a category by developing country Parties that need flexibility in the light of its capacities with regards to this provision to specify that they have considered emissions insignificant using a threshold of likely emissions below 0.1 per cent of the national total GHG emissions, excluding LULUCF, or 1,000 kt CO<sub>2</sub> eq, whichever is lower. Include a footnote with the specific flexibility provision from paragraph 32.

In designing the CRTs, CRF table 9 can be updated include a section for use of NE-FX to reflect use of this notation key in addition to use of NE and IE to explain use of flexibility consistent with paragraphs 6 and 30 of the MPGs.

<p><b><u>aggregate of estimated emissions for all gases from categories considered insignificant, in this case, shall remain below 0.2 per cent of the national total GHG emissions, excluding LULUCF.</u></b></p>	
<p><b>Paragraph 34: Each Party shall elaborate an inventory QA/QC plan in accordance with the IPCC guidelines referred to in paragraph 20 above, including information on the inventory agency responsible for implementing QA/QC; <u>those developing country Parties that need flexibility in the light of their capacities with respect to this provision are instead encouraged to elaborate an inventory QA/QC plan in accordance with the IPCC guidelines referred to in paragraph 20 above, including information on the inventory agency responsible for implementing QA/QC.</u></b></p>	<p>SBSTA does not need to address this provision, as there is no corresponding CRT. Each developing country Parties that needs flexibility in the light of its capacities with regards to this provision is simply encouraged to, rather than required to, report the specified information consistent with reporting and documentation guidance per 2006 IPCC Guidelines as stated in paragraph 34 above in the NIR.</p>
<p><b>Paragraph 35: Each Party shall implement and provide information on general inventory QC procedures in accordance with its QA/QC plan and the IPCC guidelines referred to in paragraph 20 above; <u>those developing country Parties that need flexibility in the light of their capacities with respect to this provision are instead encouraged to implement and provide information on general inventory QC procedures in accordance with its QA/QC plan and the IPCC guidelines referred to in paragraph 20 above.</u> In addition, Parties should apply category-specific QC procedures in accordance with the IPCC guidelines referred to in paragraph 20 above for key categories and for those individual categories in which significant methodological changes and/or data revisions have occurred. In addition, Parties should implement QA procedures by conducting a basic expert peer review of their inventories in accordance with the IPCC guidelines referred to in paragraph 20 above</b></p>	<p>SBSTA does not need to address this provision, as there is no corresponding common reporting table. Each developing country Parties that needs flexibility in the light of its capacities with regards to this provision is encouraged to, rather than required to, implement QC procedures and report the specified information. Report information in NIR consistent with reporting and documentation guidance per 2006 IPCC Guidelines as stated in paragraph 35.</p>



<p><b>Paragraph 48: Each Party shall report seven gases (CO<sub>2</sub>, methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>)); <u>those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead report at least three gases (CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O) as well as any of the additional four gases (HFCs, PFCs, SF<sub>6</sub> and NF<sub>3</sub>) that are included in the Party’s NDC under Article 4 of the Paris Agreement, are covered by an activity under Article 6 of the Paris Agreement, or have been previously reported.</u></b></p>	<p>See example above. Specify a new “FX” notation key so that each developing country Parties that needs flexibility in the light of its capacities with regards to this provision clearly indicate where information on a specific GHG is not provided because the flexibility provision has been used within the reported time series. Include a footnote with the specific flexibility provision from paragraph 48 below the relevant CRTs. Example footnote:</p> <p><sup>1</sup> As provided in paragraph 48 of the Annex 18/CMA.1, those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead report at least three gases (CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O) as well as any of the additional four gases (HFCs, PFCs, SF<sub>6</sub> and NF<sub>3</sub>) that are included in the Party’s NDC under Article 4 of the Paris Agreement, are covered by an activity under Article 6 of the Paris Agreement, or have been previously reported.</p>
<p><b>Paragraph 57: Each Party shall report a consistent annual time series starting from 1990; <u>those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead report data covering, at a minimum, the reference year/period for its NDC under Article 4 of the Paris Agreement and, in addition, a consistent annual time series from at least 2020 onwards.</u></b></p>	<p>See example above. Specify a new “FX” notation key so that each developing country Parties that needs flexibility in the light of its capacities with regards to this provision clearly notes where information relevant time series tables on a past year(s) is not provided because the flexibility provision has been used. (Similar to the para 48 example above.) Include a footnote with the specific flexibility provision from paragraph 57 below the relevant CRTs.</p>
<p><b>Paragraph 58: For each Party, the latest reporting year shall be no more than two years prior to the submission of its national inventory report; <u>those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead have their latest reporting year as three years prior to the submission of their national inventory report.</u></b></p>	<p>Specify a new “FX” notation key. This notation key could automatically populate any cell related to X-2, to denote where a developing country Parties that needs flexibility in the light of its capacities with regards to this provision reported information on X-3 emissions and removals rather than X-2 data because the flexibility provision has been used. (Similar to the para 48 example above.) Include a footnote with the specific flexibility provision from paragraph 58 below the relevant CRTs.</p>

Please see our submission dated October 2019 for additional views on how the flexibilities provided to those developing country Parties that need it in the light of their capacities for reporting on projections may be accommodated, including in the common tabular formats.

