

**Common Reporting Tables and Common Tabular Formats  
For the Enhanced Transparency Framework  
Submission by the United States  
October 13, 2021**

## Introduction

Paragraph 12 of Decision 18/CMA.1 requests the SBSTA to develop, pursuant to the modalities, procedures and guidelines (MPGs), for consideration by the CMA, “[c]ommon reporting tables for the electronic reporting of the information referred to in chapter II, and common tabular formats for the electronic reporting of the information referred to in chapters III, V and VI, of the annex, taking into account the existing common tabular formats and common reporting formats...”

Since 2018, Parties have made significant progress in developing these common reporting tables (CRTs) and common tabular formats (CTFs) pursuant to the MPGs. The SBSTA 52 co-facilitator’s [informal note on inventories](#), [example inventory common reporting tables](#), [informal note with example common tabular formats for tracking progress](#); and [informal note with example common tabular formats for support](#) reflect some progress towards a common view of these tables, to be used by Parties in reporting their National Inventory Reports (NIRs) and Biennial Transparency Reports (BTRs). However, much work needs to be done to finalize the CRTs and CTFs at COP-26. We recommend the example CRTs and CTFs from June be updated by the SBSTA Chair to reflect recent consultations and submissions, and these revised draft CRTs and CTFs should serve as a basis for negotiation at COP26.

This submission outlines the remaining edits necessary, in the view of the United States, to ensure that the CRTs and CTFs:

1. Respond to the mandate in paragraph 12 of decision 18/CMA1;
2. Fully reflect the MPGs contained in the Annex to decision 18/CMA1;
3. Faithfully incorporate the specific flexibility provisions contained in specific paragraphs of the MPGs;
4. Accommodate each NDC;
5. Recognize that each Party has different capacities to report, and that a Party’s capacity to report will improve over time.

In this light, we note with concern proposals by a handful of Parties to take a step back from agreements on Transparency reached in Katowice, and codified in the MPGs. Parties undertook an extensive, multi-year effort to identify areas in which there were real capacity concerns by developing country Parties that were not already addressed in the IPCC 2006 Guidelines. Together, Parties identified about a dozen very specific and targeted aspects of reporting on national greenhouse gas inventories, policies and measures, and projections where capacity concerns were not otherwise addressed. Together, Parties agreed on specific provisions that merited “flexibility for developing countries that need it on the basis of capacity.” And together, Parties agreed that these specific flexibility provisions fulfilled the mandate from paragraph 89 of decision 1/CP21, and reflected this in paragraph 5 of the MPGs. This agreement on flexibility

was a core part of the success of Transparency at Katowice. To attempt to walk back from this key compromise now risks the potential for success on Transparency in Glasgow.

This submission contains input on the draft CRTs and CTF, organized by the following topics:

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## Inventory Common Reporting Tables

The example CRTs produced during SBSTA 52 represent a solid base for finalizing negotiations on a full set of common inventory tables that will allow each Party to fulfill its inventory reporting obligations under Article 13 of the Paris Agreement, and Section II of the MPGs – including the reporting of background data that underpins summary estimates of emissions and removals. The proposed tables include helpful updates (i.e., consolidating sectoral summary reports, extending numbering across tables, etc.). However, in our view the following edits are among the edits required to fully reflect the MPGs.

<b>File</b>	<b>Tab Name</b>	<b>Summary of edit</b>	<b>Explanation</b>
@CRT_for discussion_1.981_all	TABLE 3.E SECTORAL BACKGROUND	Reduce redundant reporting and remove table	Consistent with 2006 IPCC Guidelines, these emissions should be reported in proposed

	DATA FOR AGRICULTURE		CRT Table 4(V). The current Table 3.E is a redundant table based on reporting in the Revised 1996 IPCC Guidelines. Consistent with MPGs, Parties reporting on emissions from burning of biomass in Forest Land and Grassland using 2006 IPCC Guidelines are able to report these emissions using Table4(V).
@CRT_for discussion_1.981_all	TABLE 4 SECTORAL REPORT FOR LAND USE, LAND-USE CHANGE AND FORESTRY	Remove rows 27-31 providing information on 4(I), 4(II), 4(III), 4(IV), and 4(V)	Consistent with 2006 IPCC Guidelines, these emissions should be reported by IPCC land use and so should already be reflected in Table 4 rows 8-25 summarizing 4.A, 4.B, 4.C., 4.D, 4.E, and 4.F.

## Tracking Progress

In general, we believe the example common tabular formats provided in the co-facilitators' paper in June 2021 are a good basis for negotiating the common tabular formats required for Section III of the MPGs, and paragraphs 13-17 and Annex II of decision 4/CMA.1. However, some adjustments are needed to allow each Party to fully report the required information corresponding to its NDC. We have prepared an Excel file reflecting our proposed edits to the co-facilitators' common tabular formats in red. This Excel file has been submitted along with this narrative document.

We note that Option 2 in the co-facilitators' note, which reflects a narrative/ graphical/ pictorial option proposed by one group, is inconsistent with the mandate provided in paragraph 12 of 18/CMA1: to develop "...[c]ommon tabular formats for the electronic reporting of the information referred to in [chapter] III... of the annex. It is also insufficient to meet the reporting requirements set out in paragraphs 64-78, and would not facilitate transparent, accurate, complete, comparable, and consistent reporting on the implementation and achievement of each Party's NDC. Option 2 should be deleted.

Views on each example common tabular format provided in the co-facilitators' paper in June 2021 are provided below:

### Targets and indicators

The example common tabular format accurately reflects the information required by each Party on its selected indicator(s). However, the information on the indicator does not make any sense without information on the specific NDC target under which it is embedded. We thus propose including information on the NDC target within the same table. Each Party is also required to specify in its Biennial Transparency Report (BTR) any updates or clarifications of previously reported information (e.g., recalculation of previously reported inventory data, or greater detail on methodologies or use of cooperative approaches). This information was not included in the example tables. In our view this information would be reported in this CTF. We have provided suggested edits in the Excel file provided along with this submission.

### Definitions

The common tabular format for definitions is largely appropriate for reporting the required information on definitions: we have provided minor suggested edits in the Excel file provided along with this submission.

### Methodologies and accounting approaches

While the CTF on methodologies and accounting approaches provides a starting point for reporting on the information required in paragraphs 74-77 of the MPGs, and paragraphs 13-17 and Annex II of decision 4/CMA.1, significant edits are required to fully accommodate the required information. In our view the subsequent tab (targets, baselines, and indicators; see below) is also largely redundant to this tab. We propose combining the two in a single CTF to reduce the reporting burden on Parties. The example CTF requires further adjustments to reflect: 1) that information for tracking progress is required of each NDC, and not just the second and subsequent NDC; and 2) methodological information on cooperative approaches requested in 77(d)(iv), which in our view is best included in this table. The Excel file provided along with this submission includes our recommended edits to this example CTF.

### Targets, baselines, and indicators

As presented, the information requested in this CTF is highly redundant with the information provided in the prior tab. We would propose deleting the tab on targets, baselines and indicators. We would instead propose making the edits detailed in the section above to the CTF for methodologies and accounting approaches, and ensure that the following row is included: “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).” We have provided this suggestion in the Excel file provided along with this submission. If the “targets, baselines, and indicators” tab is to remain, significant streamlining is required.

### Implementation and Achievement of the NDC

The example CTF on the implementation and achievement of a Party’s NDC includes a number of different options, making it extremely difficult to read. We recommend deleting all columns associated with the comparison of the most recent reported information on each Party’s indicator(s) with the target. We believe this information is better captured in a row underneath

each indicator reflecting the language from paragraph 69 of the MPGs, and have inserted this row in our Excel tables. We do not understand the rationale for the row “Total net GHG emission and removals, taking into account the contribution from the LULUCF,” as this would be duplicative of the row “Where applicable, total GHG emissions and removals consistent with the coverage of the NDC {MPGs, para. 77(b)}.” We thus recommend deletion of the Total net GHG emission and removals, taking into account the contribution from the LULUCF.” We have provided these suggestion in the Excel file provided along with this submission.

Further down this table, “Option 1 ITMOS” is clearly insufficient to allow reporting on the information required by subparagraph 77d of the MPGs, and should be deleted. Option 2 more closely reflects the MPGs, though some adjustments are needed to better reflect the required information. The Excel file accompanying this submission includes our recommended edits to Option 2.

Finally, it is our view that information on the achievement of each Party’s NDC should be provided in a separate table, as this information is only to be reported after the end year/ period of the Party’s NDC. Including this section in a table that is reported every two years would create confusion.

We have clearly marked all of these proposed edits in the Excel file provided along with this submission.

#### Consistency of Paragraph 77(d) and Article 6 Guidance

Several Parties have expressed concern that there is a risk of inconsistent reporting guidance should a CTF for paragraph 77(d) and Article 6 guidance be developed in parallel. To eliminate that risk, we have reviewed the third version of the COP25 Presidency’s Article 6.2 draft guidance text and identified those NDC accounting approaches that cannot already be reported using the example CTF on implementation and achievement of each Party’s NDC. To our understanding, there are two options requiring consideration:

- An NDC applying a multi-year emissions trajectory, trajectories, or budget (para B8(a)(i) and (b)(i) of the Article 6 draft guidance)
- Non-GHG-denominated ITMOS. (para 11 of the Article 6 draft guidance)

After careful analysis, we understand these cases can be accommodated within the existing example CTFs (with the edits we have recommended) with only minor adjustments. We propose that Parties identify the adjustments needed for each of these two cases. Parties should bracket the corresponding rows, with these brackets lifted at the end of the negotiations should those options remain in the final Article 6 text. We have provided our suggestions for the three rows that would need to be added in a separate tab of the Excel file provided along with this submission. These rows are marked in blue.

(A third option currently included in the Article 6 draft guidance text, an NDC applying a cumulative average approach (para B8(a)(ii) of the Article 6 draft guidance), is already accommodated by the row “Total quantity to be correspondingly adjusted consistent with the Party’s accounting approach,” which we have proposed be further clarified to “The total quantity to be correspondingly adjusted for the emissions balance as reflected in row [27] or, if different

from row [27], consistent with the Party’s accounting approach described in (methodologies and approaches table) as relates to cooperative approaches, consistent with the Party’s accounting approach.”)

This approach would allow negotiations on the full package of Transparency outcomes to proceed, while providing assurance that there would be consistency with the final Article 6 guidance and the common tabular format for paragraph 77(d).

#### Table for a NDC under Article 4 that consists of adaptation actions and/or economic diversification plans resulting in mitigation co-benefits

The table that corresponds to paragraph 78, and which is to be reported by each Party with an NDC under Article 4 that consists of adaptation actions and/or economic diversification plans resulting in mitigation co-benefits, accurately reflects the reporting requirements in the paragraph. We have no proposed changes.

#### Policies and Measures Table

The table on policies and measures is largely appropriate for reporting the information requested in paragraph 82 of the MPGs. However, the example table suggests either rows or columns to reflect paragraph 83. While information related to paragraph 82 is clearly required to be presented in a CTF, this is not the case for paragraph 83. This it is more appropriate to note in a footnote that additional information may be provided on the cost of the mitigation actions, non-GHG mitigation benefits, and how the mitigation action interacts with other mitigation actions reported in the table. We have provided suggested edits in the Excel file provided along with this submission.

#### Projections

With minor modifications, the example table provided is appropriate for reporting “with measures” projections consistent with Section F of the MPGs. We have provided suggested edits in the Excel file provided along with this submission. Separate common tabular formats should be provided for each Party that elects to report “with additional measures” and “without measures”; these CTF would be largely similar to the template provided for “with measures.” We have provided examples of these common tabular formats in the Excel file provided along with this submission

The example common tabular format for projections of non-GHG indicators is also suitable for reporting projections consistent with paragraph 97 of the MPGs. We have provided suggested edits in the Excel file provided along with this submission

However, the CTF for projections of non-GHG indicators also includes rows for parameters and assumptions. Information on these parameters and assumptions is required for both GHG and non-GHG projections, thus this information must be included in a separate table that is reported by each Party reporting projections. We have included an example of a common tabular format

for parameters and assumptions relevant to all projections in the Excel file provided along with this submission

## Flexibility Provisions

The MPGs contain a set of specific flexibilities provided to those developing country Parties that need it in the light of their capacities. These specific flexibility provisions address the areas where Parties agreed capacity constraints might affect a developing country Party's ability to fully implement the relevant MPG provision. As such, where these provisions are relevant to the inventory CRTs or tracking progress CTFs, they need to be reflected in the design of the common tables.

Based on extensive discussions with Parties and other stakeholders, we believe the approaches reflected in the table below are effective in incorporating the specific flexibilities provisions within the CRTs and CTFs.

Approach to incorporating flexibility provisions

MPG Para	Paragraph with specific flexibility provision	Approach to incorporate flexibility provision into CRT or CTF	Notes
25	<p>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>	<ul style="list-style-type: none"> <li>• Include a cell at the top of the “Key categories” column to specify the threshold applied;</li> <li>• Use a new flexibility notation key “FX” to denote categories that would have been identified as key categories using a 95% threshold;</li> <li>• Include within the documentation box, the text of the flexibility provision included</li> </ul>	<ul style="list-style-type: none"> <li>• Specifying the threshold applied confirms this flexibility provision has been applied consistent with the MPGs.</li> <li>• Identifying the categories that would have been key using a higher threshold adds transparency on the effect of the use of this flexibility provision, and does not require additional capacity as the key category analysis is automatically calculated and filled by the software based on approach 1 in the 2006 IPCC Guidelines;</li> <li>• Including the text of the flexibility provision in a documentation box in Table 7 of the proposed CRTs provides clarity to readers and reviewers on which flexibility provision has been applied.</li> </ul>
29	<p>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 inventory time series referred to in paragraphs 57 and 58 below, using at least approach 1, as</p>	<p>Not required. There is no proposed corresponding CRT; this information is presented in the NIR.</p>	



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	<p>provided in 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 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.</u></p>		
<p>32</p>	<p>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. <u>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 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></p>	<ul style="list-style-type: none"> <li>• Use new notation key "FX," in combination with the existing notation key "NE," to denote categories that would have been significant without flexibility in relevant sectoral reporting sheets</li> <li>• Include in proposed CRT Table 9, in column F for the explanation, a reference to not estimating a category consistent with para 32. Parties can also include cross-references also to further information or complete explanations in other documentation boxes in the respective sectoral sheets or NID.</li> <li>• Include within the documentation box, the text of the flexibility provision included in para 32</li> </ul>	<ul style="list-style-type: none"> <li>• Identifying the categories that would have been significant using the lower threshold adds transparency on the effect of the use of this flexibility provision, using approximated activity data and IPCC default emissions factors where necessary;</li> <li>• Including the text of the flexibility provision within the documentation box in the relevant background CRT provides clarity to readers and reviewers on which flexibility provision has been applied.</li> </ul>
<p>34</p>	<p>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</p>	<p>Not required. There is no corresponding CRT.</p>	

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	<p>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></p>		
35	<p>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.</p>	<p>Not required. There is no corresponding CRT.</p>	
48	<p>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></p>	<ul style="list-style-type: none"> <li>• Use a new flexibility notation key "FX" to specify where information on a gas has not been provided because this flexibility provision has been used within the relevant time frame;</li> <li>• Include within the documentation box, the text of the flexibility provision included in para 48</li> <li>•</li> </ul>	<ul style="list-style-type: none"> <li>• Identifying the gases that have not been reported because this flexibility provision has been invoked, rather than because there are no emissions, is needed for transparency;</li> <li>• Including the text of the flexibility provision in a documentation box provides clarity to readers and reviewers on which flexibility provision has been applied.</li> </ul>

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<p>57</p>	<p>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></p>	<ul style="list-style-type: none"> <li>• Use a new flexibility notation key “FX” for each cell to indicate years for which time series data has not been reported because this flexibility provision has been invoked;</li> <li>• Include within the documentation box, the text of the flexibility provision included in para 57</li> </ul>	<ul style="list-style-type: none"> <li>• Identifying years for which annual data has not been reported because the flexibility provision has been invoked, and not because the Party is reporting inconsistent with the MPGs, adds transparency;</li> <li>• Including the text of the flexibility provision in a documentation box provides clarity to readers and reviewers on which flexibility provision has been applied.</li> <li>• Note: “FLEX” could be added to file names for CRTs for years that have not been reported because the flexibility provision in para 48 was invoked, and including “FLEX” would add clarity to why information in the file was not reported.</li> </ul>
<p>58</p>	<p>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></p>	<ul style="list-style-type: none"> <li>• Use a new flexibility notation key “FX” for each cell related to X-2 to indicate where data in X-3 year, rather than X-2, been reported because this flexibility provision has been invoked;</li> <li>• Include within the documentation box, the text of the flexibility provision included in para 58</li> </ul>	<ul style="list-style-type: none"> <li>• Identifying where X-3 rather than X-2 has been reported because the Party has invoked this flexibility provision, and not because the Party in reporting inconsistent with the MPGs, adds transparency;</li> <li>• Including the text of the flexibility provision in a documentation box provides clarity to readers and reviewers on which flexibility provision has been applied.</li> <li>• Note: “FLEX” could be added to file names for CRTs for years that have not been reported</li> </ul>

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			because the flexibility provision in para 58 was invoked and including “FLEX” could add clarity to why information in the file was not reported
85	Each Party shall provide, to the extent possible, estimates of expected and achieved GHG emission reductions for its actions, policies and measures in the tabular format referred to in paragraph 82 above; <u>those developing country Parties that need flexibility in the light FCCC/PA/CMA/2018/3/Add.2 32 of their capacities with respect to this provision are instead encouraged to report this information.</u>	<ul style="list-style-type: none"> <li>• Use a new flexibility notation key “FX” to indicate each PAM for which estimates have not been provided because this flexibility provision has been invoked;</li> <li>• Include within the documentation box, the text of the flexibility provision included in para 85</li> </ul>	<ul style="list-style-type: none"> <li>• Identifying years for which estimates have not been reported because the flexibility provision has been invoked, and not because the Party is unable for other reasons to report emission reductions for PAMs (e.g., lack of data or type of PAM) consistent with the MPGs, adds transparency;</li> <li>• Including the text of the flexibility provision in a documentation box provides clarity to readers and reviewers on which flexibility provision has been applied.</li> </ul>
92	Each Party shall report projections pursuant to paragraphs 93–101 below; <u>those developing country Parties that need flexibility in the light of their capacities are instead encouraged to report these projections.</u>	<ul style="list-style-type: none"> <li>• If no projections are reported, add a footnote to the heading for projections in the Party’s BTR, as this is the only section for which flexibility has been provided to those developing country Parties that need it in the light of its capacities to not report should they not have sufficient capacity.</li> <li>• For common tabular formats on projections, include a documentation box with the text of the flexibility provision included in para 92</li> </ul>	<ul style="list-style-type: none"> <li>• Specifying that projections have not been reported because the flexibility provision has been invoked, and not because the Party is reporting inconsistent with the MPGs, adds transparency;</li> </ul>

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<p>95</p>	<p>Projections shall begin from the most recent year in the Party's national inventory report and extend at least 15 years beyond the next year ending in zero or five; <u>those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead extend their projections at least to the end point of their NDC under Article 4 of the Paris Agreement.</u></p>	<ul style="list-style-type: none"> <li>• Use a new flexibility notation key "FX" to clearly note where information on years beyond the end point of the NDC is not provided because the flexibility provision has been used.</li> <li>• Include within the documentation box, the text of the flexibility provision included in para 95</li> </ul>	<ul style="list-style-type: none"> <li>• Identifying years for which projections have not been reported because the flexibility provision has been invoked, and not because the Party is reporting inconsistent with the MPGs, adds transparency;</li> <li>• Including the text of the flexibility provision in a documentation box provides clarity to readers and reviewers on which flexibility provision has been applied.</li> </ul>
<p>102</p>	<p>Those developing country Parties that need flexibility in the light of their capacities with respect to paragraphs 93–101 above can instead report using a less detailed methodology or coverage.</p>	<ul style="list-style-type: none"> <li>• Use a new flexibility notation key "FX" to clearly note where information on sectors/ gases is not provided because the flexibility provision has been used.</li> <li>• Include within the documentation box, the text of the flexibility provision included in para 102</li> <li>• Methodologies are not included in the CRT and thus do not need to be addressed.</li> </ul>	<ul style="list-style-type: none"> <li>• Identifying sectors or gases for which projections have not been reported because the flexibility provision has been invoked, and not because the Party is reporting inconsistent with the MPGs, adds transparency;</li> <li>• Including the text of the flexibility provision in a documentation box provides clarity to readers and reviewers on which flexibility provision has been applied.</li> </ul>



## Appendix – Example of Use of Flexibility in Common Reporting Tables Submitted as Part of National Inventory Report (NIR)

1. Example illustration of flexibility in proposed CRT 10s1 (Table excerpt shown for illustrative purposes, so while all sectors, all categories are not shown here, they would be included when reporting).

TABLE 10 EMISSION TRENDS										Year
GHG CO <sub>2</sub> eq emissions										Submission
(Sheet 1 of 6)										Country
<a href="#">Back to index</a>										
GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Reference year period for NDC: (1)	Base year (2)	1990	(Years 1991 to 2004, columns would be shown for all years)	2005	(Years 2006 to 2019, columns would be shown for all years)	2020	2021	2022	Change from 1990 (base year) (information reported) (percentage) to latest reported year
	kt CO <sub>2</sub> equivalents (kt) (3)									%
Total (not emissions) (4)	Automatically populated from background tables.	Automatically populated from background tables. If applicable.	FX	FX	Automatically populated from background tables.	FX	Automatically populated from background tables.	Automatically populated from background tables.	Automatically populated from background tables.	Automatically calculated based on previous columns.
1. Energy	Automatically populated from background tables.	Automatically populated from background tables. If applicable.	FX	FX	Automatically populated from background tables.	FX	Automatically populated from background tables.	Automatically populated from background tables.	Automatically populated from background tables.	Automatically calculated based on previous columns.
1.A. Fuel combustion	Automatically populated from background tables.	Automatically populated from background tables. If applicable.	FX	FX	Automatically populated from background tables.	FX	Automatically populated from background tables.	Automatically populated from background tables.	Automatically populated from background tables.	Automatically calculated based on previous columns.
1.A.1. Energy industries	Automatically populated from background tables.	Automatically populated from background tables. If applicable.	FX	FX	Automatically populated from background tables.	FX	Automatically populated from background tables.	Automatically populated from background tables.	Automatically populated from background tables.	Automatically calculated based on previous columns.
1.A.2. Manufacturing industries and construction	Automatically populated from background tables.	Automatically populated from background tables. If applicable.	FX	FX	Automatically populated from background tables.	FX	Automatically populated from background tables.	Automatically populated from background tables.	Automatically populated from background tables.	Automatically calculated based on previous columns.
1.A.3. Transport	Automatically populated from background tables.	Automatically populated from background tables. If applicable.	FX	FX	Automatically populated from background tables.	FX	Automatically populated from background tables.	Automatically populated from background tables.	Automatically populated from background tables.	Automatically calculated based on previous columns.
1.A.4. Other sectors	Automatically populated from background tables.	Automatically populated from background tables. If applicable.	FX	FX	Automatically populated from background tables.	FX	Automatically populated from background tables.	Automatically populated from background tables.	Automatically populated from background tables.	Automatically calculated based on previous columns.
1.A.5. Other	Automatically populated from background tables.	Automatically populated from background tables. If applicable.	FX	FX	Automatically populated from background tables.	FX	Automatically populated from background tables.	Automatically populated from background tables.	Automatically populated from background tables.	Automatically calculated based on previous columns.
1.B. Fugitive emissions from fuels	Automatically populated from background tables.	Automatically populated from background tables. If applicable.	FX	FX	Automatically populated from background tables.	FX	Automatically populated from background tables.	Automatically populated from background tables.	Automatically populated from background tables.	Automatically calculated based on previous columns.
1.B.1. Solid fuel	Automatically populated from background tables.	Automatically populated from background tables. If applicable.	FX	FX	Automatically populated from background tables.	FX	Automatically populated from background tables.	Automatically populated from background tables.	Automatically populated from background tables.	Automatically calculated based on previous columns.
1.B.2. Oil and natural gas and other emissions from energy production	Automatically populated from background tables.	Automatically populated from background tables. If applicable.	FX	FX	Automatically populated from background tables.	FX	Automatically populated from background tables.	Automatically populated from background tables.	Automatically populated from background tables.	Automatically calculated based on previous columns.
1.C. CO <sub>2</sub> Transport and storage	Automatically populated from background tables.	Automatically populated from background tables. If applicable.	FX	FX	Automatically populated from background tables.	FX	Automatically populated from background tables.	Automatically populated from background tables.	Automatically populated from background tables.	Automatically calculated based on previous columns.
2. Industrial processes and product use	Automatically populated from background tables.	Automatically populated from background tables. If applicable.	FX	FX	Automatically populated from background tables.	FX	Automatically populated from background tables.	Automatically populated from background tables.	Automatically populated from background tables.	Automatically calculated based on previous columns.
2.A. Mineral industry	Automatically populated from background tables.	Automatically populated from background tables. If applicable.	FX	FX	Automatically populated from background tables.	FX	Automatically populated from background tables.	Automatically populated from background tables.	Automatically populated from background tables.	Automatically calculated based on previous columns.
2.B. Chemical industry	Automatically populated from background tables.	Automatically populated from background tables. If applicable.	FX	FX	Automatically populated from background tables.	FX	Automatically populated from background tables.	Automatically populated from background tables.	Automatically populated from background tables.	Automatically calculated based on previous columns.
2.C. Metal industry	Automatically populated from background tables.	Automatically populated from background tables. If applicable.	FX	FX	Automatically populated from background tables.	FX	Automatically populated from background tables.	Automatically populated from background tables.	Automatically populated from background tables.	Automatically calculated based on previous columns.
2.D. Non-energy products from fuels and solvent use	Automatically populated from background tables.	Automatically populated from background tables. If applicable.	FX	FX	Automatically populated from background tables.	FX	Automatically populated from background tables.	Automatically populated from background tables.	Automatically populated from background tables.	Automatically calculated based on previous columns.

2. Example use of flexibility in proposed CRT 10s1 (Table excerpt shown for illustrative purposes, all sectors, categories should be included)

Note: Documentation box related to this respective table appears on CRT 10s6 and would include information on use of this specific flexibility provision.

**Documentation box:**

- Parties should provide detailed explanations on emissions trends in chapter 2: Trends in Greenhouse Gas Emissions and, as appropriate, in the corresponding Chapters 3 - 8 of the national inventory document (NID). Use this documentation box to provide references to relevant sections of the NID, if any additional information and further details are needed to understand the content of this table.

Add information on all relevant flexibility provisions applied,

Paragraph 57: 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.

[Party] needs flexibility in the light of its capacities with respect to this provision and has applied flexibility to instead report data covering, at a minimum, the reference year/period for its NDC under Article 4 of the Paris Agreement and ([e.g. 2005]), and, in addition, a consistent annual time series from at least 2020 onwards.