
Submission by Senegal on Behalf of the Least Developed Countries group on Article 6.2 of the Paris Agreement: Views on options for the outlines for the information required pursuant to chapter IV of the annex (Reporting)

The Group of the Least Developed Countries welcomes the opportunity to submit views on options for the outlines for the information required pursuant to chapter IV of the annex (Reporting) of the Decision 2/CMA.3, on Article 6, paragraph 2, of the Paris Agreement.

The LDCs believe that the information provided with respect to common tabular formats for the electronic reporting of the information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement in relation to Article 6.2 should be comprehensive and reflect all elements of Section IV - reporting under Decision 2/CMA.3 Guidance on cooperative approaches referred to in Article 6, paragraph 2 of the Paris Agreement, paragraphs 18-24 inclusive.

Information will also be required to be converted into common tabular formats to meet obligations with respect to reporting of information associated with Section II Participation of Decision 2/CMA.3 Guidance on cooperative approaches referred to in Article 6, paragraph 2 of the Paris Agreement. Much of this information is already covered by existing CTF tables, however additional elements relate to tracking of ITMOs (paragraph 4(d)).

Information will also be required to be converted into common tabular formats to meet obligations with respect to reporting of information associated with Section B on Corresponding Adjustments under section III of Decision -/CMA.3 Guidance on cooperative approaches referred to in Article 6, paragraph 2 of the Paris Agreement.

Information will be required to be converted into common tabular formats to meet obligations with respect to reporting of information associated with Section A on metrics under section III of Decision 2/CMA.3 Guidance on cooperative approaches referred to in Article 6, paragraph 2 of the Paris Agreement. This additional information will be guided by further decisions of the CMA.

Information will be required to be converted into common tabular formats to meet obligations with respect to Other International Mitigation Purposes of Section C of III Decision 2/CMA.3 Guidance on cooperative approaches referred to in Article 6, paragraph 2 of the Paris Agreement. In this regard each Party authorizing the use of mitigation outcome for other international purposes, should be required to:

- a. Identify the other mitigation outcome and the recipient of the other mitigation outcome
- b. The date for the first transfer of such mitigation outcome, and
- c. The appropriate corresponding adjustment

Information will be required to be converted into common tabular formats to meet obligations with respect to Safeguards and Limits consistent Section D of III Decision -/CMA.3 Guidance on cooperative approaches referred to in Article 6, paragraph 2 of the Paris Agreement. This information will be guided by further decision of the CMA.

Consistent with paragraphs 3 (b) of Decision 2/CMA.3 Guidance on cooperative approaches referred to in Article 6, paragraph 2 of the Paris Agreement further work is required before CTF tables can be developed in the context of further guidance in relation to corresponding adjustments for multi-year and single-year nationally determined contributions, in a manner the avoids double counting as defined in paragraphs 3 (b) (i) and (ii).

With respect to the special circumstances of the least developed countries and small island developing states, as noted in paragraph 3(a) of the decision, we understand that further work is required to define these special circumstances. We wish to note that this work should identify simplified reporting procedures for LDCs and SIDS. Previous experience has shown that LDCs in particular, are disadvantaged in accessing market-based mechanisms because of limited capacity. We hope that the Secretariat and other interested Parties and organisations are willing to run capacity building programs to assist LDCs meet the reporting requirements being established.
