

## **Information Note**

Background Information and Synthesis of Submissions on  
Matters Relating to Methodological Issues under the Paris  
Agreement (Transparency)

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## Abbreviations and acronyms

AFOLU	agriculture, forestry and other land use
BTR	biennial transparency report
CH <sub>4</sub>	methane
CMA	Conference of the Parties serving as the meeting of the Parties to the Paris Agreement
CO <sub>2</sub>	carbon dioxide
CO <sub>2</sub> eq	carbon dioxide equivalent
CRF	common reporting format
COP	Conference of the Parties
CRT	common reporting table
CTF	common tabular format
ETF	enhanced transparency framework
Frac <sub>GASM</sub>	fraction of livestock nitrogen excretion that volatilizes as ammonia and nitrogen oxides
FTC	financial, technology development and transfer and capacity-building
GHG	greenhouse gas
HFC	hydrofluorocarbon
HWP	harvested wood products
IE	included elsewhere
IPCC	Intergovernmental Panel on Climate Change
IPPU	industrial processes and product use
ITMO	internationally transferred mitigation outcome
LULUCF	land use, land use change and forestry
MPGs	modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement (annex to decision 18/CMA.1)
NA	not applicable
NDC	nationally determined contribution
NE	not estimated
NF <sub>3</sub>	nitrogen trifluoride
NID	national inventory document
NIR	national inventory report
N <sub>2</sub> O	nitrous oxide
PFC	perfluorocarbon
QA/QC	quality assurance/quality control
SBSTA	Subsidiary Body for Scientific and Technological Advice
SF <sub>6</sub>	sulfur hexafluoride
SO <sub>2</sub>	sulfur dioxide
TACCC	transparency, accuracy, consistency, comparability and completeness
2006 IPCC Guidelines	<i>2006 IPCC Guidelines for National Greenhouse Gas Inventories</i>



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## I. Introduction

### A. Background

1. The MPGs that were adopted in the Katowice climate package through decision 18/CMA.1 set the rules for the implementation of the ETF under the Paris Agreement. The CMA further requested the SBSTA to develop, pursuant to the MPGs, for consideration and adoption by the CMA at its third session, the following:<sup>1</sup>

(a) CRTs for the electronic reporting of the information in the NIRs of anthropogenic emissions by sources and removals by sinks of GHGs;

(b) CTFs for the electronic reporting of the information necessary to track progress in implementing and achieving NDCs under Article 4 of the Paris Agreement;

(c) CTFs for the electronic reporting of the information on FTC support provided and mobilized, as well as support needed and received, under Articles 9–11 of the Paris Agreement;

(d) Outlines of the BTR, NID and technical expert review report pursuant to the MPGs;

(e) A training programme for technical experts participating in the technical expert review.

2. Parties initiated work on these matters at SBSTA 50 and continued discussions at SBSTA 51. Despite making good progress at the technical level, Parties were not able to adopt formal conclusions on methodological issues under the Paris Agreement at COP 25 in Madrid. The co-facilitators produced informal notes under their own responsibility on each of the issues listed in paragraph 1 above to assist the SBSTA in further advancing discussions.<sup>2</sup> To maximize progress of work on these matters, and minimize disruption and delay stemming from the COVID-19 pandemic, further discussions were conducted during the Climate Dialogues in November 2020, followed by informal consultations with Parties by the SBSTA Chair in January 2021. These informal consultations made clear to Parties the significant amount of technical work that is needed to agree on the transparency issues by the end of 2021.

3. The rules need to be successfully adopted in 2021 to allow enough time to develop the data systems and training programmes needed to enable operationalization of the ETF and the submission of the first BTRs by the end of 2024 and their subsequent review. Recognizing this urgency, during the closing of the informal consultations at the Climate Dialogues, Parties expressed a willingness to continue such discussions in an informal manner in 2021.

4. The Bureau of the COP at its meeting on 25 February 2021 requested the presiding officers to make available a plan of upcoming activities<sup>3</sup> in preparation for making COP 26,

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<sup>1</sup> As per decision 18/CMA.1, para. 12.

<sup>2</sup> Available at <https://unfccc.int/process-and-meetings/conferences/past-conferences/bonn-climate-change-conference-june-2019/sessions/sbsta-50#eq-23> and <https://unfccc.int/event/sbsta-51#eq-23>.

<sup>3</sup> Available at <https://unfccc.int/sites/default/files/resource/SBSTA%20plan%20for%202021.pdf>.

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scheduled for November 2021, a successful event. The plan was communicated to Parties on 15 March 2021<sup>4</sup> and published on a dedicated SBSTA webpage.<sup>5</sup>

5. To initiate the series of activities, and in accordance with the aforementioned plan, the SBSTA Chair encouraged Parties and admitted observer organizations to make further submissions via the submission portal by 7 April 2021, requesting their further views on:

(a) The CRTs for the electronic reporting of the information in the NIRs, including examples and options for the format and content of tables, particularly background and sectoral tables, and options for implementing flexibility;

(b) 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;

(c) The CTFs on FTC 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.

6. The SBSTA Chair requested the secretariat to organize an informal technical workshop on transparency issues under the SBSTA, to be held from 5 to 7 May 2021. The informal technical workshop will be held virtually and divided into three parts, each dedicated to one of the matters referred to in paragraph 5 above. To facilitate discussion at the workshop, the SBSTA Chair is providing this information note with background information and a synthesis of submissions.

## **B. Scope of the note**

7. This information note builds on Parties' discussions and the views submitted by Parties since 2019,<sup>6</sup> including the further views submitted by eleven Parties<sup>7</sup> and two admitted observer organizations received as of the time of publication of this note. It provides a synthesis of views and proposals on the topics referred to in paragraph 5 above, with the aim of informing Parties in preparation of further discussions on these topics during the informal workshop in May 2021.

8. When responding to the call for further submissions by the SBSTA Chair (see para. 5 above), the following Parties made further submissions on all three aspects, unless otherwise specified: Argentina, Brazil and Uruguay (ABU), the Arab Group, the Environmental Integrity Group (EIG), the European Union, the Independent Alliance of Latin America and the Caribbean (AILAC)<sup>8</sup>, Japan, Kenya, the Least Developed Countries Group (LDC), Like-Minded Developing Countries (LMDC), New Zealand,<sup>9</sup> and Norway.

9. This information note synthesizes the views of these Parties with a view to facilitating further discussions among Parties and is structured in three separate parts: Part I on CRTs for

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<sup>4</sup> Available at

[https://unfccc.int/sites/default/files/resource/information\\_note\\_po\\_%20informal\\_activities%202021.pdf](https://unfccc.int/sites/default/files/resource/information_note_po_%20informal_activities%202021.pdf).

<sup>5</sup> <https://unfccc.int/process-and-meetings/bodies/subsidiary-bodies/subsidiary-body-for-scientific-and-technological-advice-sbsta/sbsta-chair-lobby>.

<sup>6</sup> In addition to the Parties listed in paragraph 8, some of which also made a submission in response to earlier calls, the following Parties have also submitted views on these matters: the African Group of Negotiators (AGN), Alliance of Small Island Developing States (AOSIS), Canada, China, Indonesia, Tunisia and the United States of America.

<sup>7</sup> <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

<sup>8</sup> AILAC provided further views on Part III: CTF on FTC support, only.

<sup>9</sup> New Zealand did not provide further views on Part III: CTF on FTC support.

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the electronic reporting of GHG inventory information; Part II on CTFs for electronic reporting on the tracking of progress; and Part III on CTFs for electronic reporting on FTC support. These three sections introduce key concepts based on Party submissions. In addition, working examples of possible reporting tables and options for implementing the flexibility provisions are provided in the two annexes based on these submissions, and Parties may wish to consider them as a source of input for further discussion.

10. In addition to Party submissions, one admitted intergovernmental organization, the Organisation for Economic Co-operation and Development/International Energy Agency Climate Change Expert Group, submitted further views on the issues referred to in paragraph 5(a–b) above. One admitted non-governmental organization, Oxfam International, submitted further views on the issue referred to in paragraph 5(c) above.<sup>10</sup>

## C. Principles

11. Several key overarching principles were highlighted by one or more Parties that could guide the work of the SBSTA, including:

(a) Consideration should be given to the principles in decision 18/CMA.1, paragraph 3, in developing the reporting tables and formats, including facilitating improved reporting, promoting TACCC, maintaining the frequency and quality of reporting, and avoiding undue burden on Parties;

(b) It should be recognized that the MPGs already reflect all the reporting and review requirements. The work of the SBSTA is to implement the requirements that have already been agreed. As such, the current discussions should not impose any new reporting and/or review requirements and should be comprehensive to allow for the reporting of all required and elected information;

(c) The outcome of work must respect the flexibility provisions of the MPGs and the reporting tables and outlines should create the necessary space for Parties to report as allowed for by these flexibility provisions. One group of Parties linked flexibility with the principle of common but differentiated responsibilities and respective capabilities, and another clarified that this applies not only to the reporting tables and outlines, but also to the development of the training programme, which should explain the role (and limitations) of review experts in assessing Parties that have chosen to use these provisions;

(d) Consideration should be given to whether flexibility is limited to the specific provisions of the MPGs, which in the view of one group of Parties cannot be expanded on or reinterpreted, or whether it is also reflected in paragraph 89 of decision 1/CP.21, which states that developing country Parties shall be provided flexibility, including in the scope, frequency and level of detail of reporting (see Part I below);

(e) There is a need to articulate the linkages between transparency and other decisions under the Katowice climate package that should be observed by Parties, noting in particular decision 4/CMA.1 (further guidance relating to the mitigation section of decision 1/CP.21), decision 8/CMA.1 (matters relating to Article 6 of the Paris Agreement and paragraphs 36–40 of decision 1/CP.21), decision 9/CMA.1 (further guidance in relation to the adaptation communication) and decision 12/CMA.1 (information to be provided by Parties in accordance with Article 9, paragraph 5, of the Paris Agreement);

(f) Recognition should be given to the role of the CTFs in providing information in a systematic manner (e.g. to the global stocktake) to maximize their use, noting that they should aim to ensure that the BTR outline, including its CRTs, allows for balanced reporting of all information required and/or elected for reporting by a Party.

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<sup>10</sup> In addition, the Institute for Global Environmental Strategies previously submitted views

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12. Many Parties noted the urgent need to finalize the negotiations in 2021 to allow for Parties and the secretariat to transition from the current measurement, reporting and verification system to the ETF, submitting the first BTR by 31 December 2024 at the latest.

## **II. Part I: CRTs for national GHG inventories**

### **A. Introduction**

13. On the basis of the request of the CMA at its first session (December 2018) and pursuant to the MPGs, the SBSTA has been developing CRTs for the electronic reporting of the information referred to in chapter II of the MPGs (national inventory report of anthropogenic emissions by sources and removals by sinks of GHGs) for consideration and adoption at CMA 3.

14. In addition to identifying specific principles to be considered in the development of the CRTs, Parties' submissions focused on two topics: (1) examples and options for the format and content of the CRTs, particularly background and sectoral tables, and (2) examples for implementing in the CRTs the flexibility provisions contained in the MPGs. This section of the information note elaborates on each of these topics and identifies the key elements from discussions to date, including on the basis of the latest submissions, and provides a synthesis of views.

15. The background information in Part 1 should be read in conjunction with annexes I and II. The tables in these annexes were drawn up on the basis of the views submitted by Parties and, in the case of the tables in annex I, experience gained in the reporting and review processes, and they may be considered as an input to the discussion.

### **B. Principles**

16. In addition to the general principles noted in paragraph 11 above, some principles identified for consideration in Parties' submissions relate specifically to the CRTs for national GHG inventories:

(a) The MPGs have established all reporting and review requirements related to the BTRs under the ETF and provide guidance in the context of developing CRTs (i.e. what 'shall' and 'should' be reported), and the Parties' exercise of developing reporting tables should not impose additional reporting requirements;

(b) It is particularly important to recognize the different starting points, national circumstances and capabilities of Parties when developing the CRTs and any accompanying reporting software, as many developing country Parties do not have sufficient experience in using CRTs;

(c) The CRTs will allow for Parties to technically report and explain quantitative information on the GHG inventory at the international and domestic level and will serve to fulfil reporting obligations under the ETF, in addition to functioning as a repository of information on national GHG inventory preparation;

(d) The application of flexibility should not contradict TACCC and should help indicate capacity-building needs and identify a path for continuous improvement.



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## **C. Tables**

### **1. Background on the format and content of reporting tables**

17. The following types of CRTs have been identified by Parties in their discussions and/or submissions to date to be considered for reporting: summary (e.g. emissions/removals by sector/category, trends of emissions/removals for the time series and methods and emission factors used) and cross-cutting tables (e.g. key category analysis, recalculations and indirect emissions), and sectoral tables for the energy, IPPU, agriculture, LULUCF and waste sectors (e.g. sectoral background data tables containing activity data, emissions/removals and implied emissions factors, as well as other additional information, and sectoral report tables containing information on emissions/removals). In addition, unique, sector-relevant tables currently used by developed country Parties in their GHG inventory submissions have been also identified (e.g. the reference approach, international bunkers and feedstock and non-energy use of fuels for the energy sector, and the land transition matrix and HWP for the LULUCF sector).

18. To fulfil their current obligations under the Convention for reporting annual GHG inventories, developed country Parties submit all of the types of tables referred to in paragraph 17 above. The tables submitted by developing country Parties predominantly correspond to the summary-level tables.

19. Parties' views on the formats and contents of tables often refer to the importance of software to facilitate such reporting and the inclusion of its consideration in designing CRTs. In order to meet the current reporting obligations under the Convention, developed country Parties are required to use the CRF Reporter to report their annual GHG inventory. The CRF Reporter includes several automated functions to facilitate reporting, such as the ability to aggregate information contained in background data tables into sectoral reporting, cross-cutting and summary tables; data quality checks; and automated data import and transfer. However, this software needs to be improved for the future reporting of CRTs to take into account the large number of reporting Parties and to make it more user-friendly. Moreover, training on the use of the software is essential to ensure capacity-building, particularly for developing country Parties that have no or limited experience in using such tools.

20. Under the current system, developing country Parties are not required to use software to report their GHG inventory, but some use the IPCC inventory software implementing the 2006 IPCC Guidelines to facilitate the calculation of GHG emissions. Some Parties also use the automatic functions available in the IPCC inventory software to generate reporting tables in response to the encouragement to include tables 1 and 2 of the guidelines contained in the annex to decision 17/CP.8 as part of their national communication and biennial update report submissions.<sup>11</sup> The importance of a continued and strengthened cooperation between the secretariat and the IPCC Task Force on National Greenhouse Gas Inventories on facilitating the use of the IPCC inventory software and data transfer for reporting using CRTs is recognized.

### **2. Synthesis of views on the reporting tables**

21. Most Parties either directly or indirectly acknowledged the need to reach an agreement among Parties on a common set of reporting tables. Some Parties pointed to decision 18/CMA.1, stating that it provides a clear mandate for CRTs, and noted that CRTs are essential to ensuring quality, comparability and transparency of reporting across Parties and should include enough detail to be of value during the review process. Some Parties recognized that once a common set of reporting tables is agreed, developing country Parties that need flexibility in the light of their capacities could operationalize this flexibility within the agreed tables in one or more ways (see Part I.D below).

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<sup>11</sup> Decision 17/CP.8, annex, para. 22, and decision 2/CP.17, annex III, para. 9.

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22. A group of Parties clarified that CRTs should be developed considering two main steps: input of information and output of information. For the input of information, CRTs should have all the cells and/or tables necessary for the inclusion of all information agreed to be presented as part of the NIR and/or required by the application of the 2006 IPCC Guidelines. Assuming that the CRTs will be presented through a software and/or a web-based application, the aforementioned group of Parties noted that Parties will not have the possibility to change the structure of the CRTs by deleting cells or tables. For the output of information, the CRTs should include the possibility for developing country Parties to select the output format of the tables and choose which tables will be submitted, specifically in cases where flexibility provisions are applied. Tables as exported by Parties, together with the NID, will form their submission. Nevertheless, some Parties stressed that when reporting using CRTs, it is important for comparability purposes that tables, columns and rows are kept and not deleted and that all cells are filled out using appropriate notation keys (e.g. “NE” or “IE”), which will make it possible to keep track of issues that need to be improved in the future.

23. Some Parties clarified that although agreed reporting tables would be common, the reporting of some tables should not be mandatory (e.g. sectoral background data tables). Further, one Party suggested that the use of CRTs should not be mandatory owing to their complex nature and that flexibility in relation to the use of the modified CRF tables and any associated software should also be considered.

24. Considering the need for a common set of (input) tables, most Parties indicated that tables similar to the current CRF tables embody one or more of the principles listed in paragraph 3 of the MPGs, including building on and enhancing the transparency arrangements under the Convention, promoting TACCC, facilitating the review process and ensuring that Parties maintain at least the frequency and quality of reporting in accordance with their obligations under the Convention. Some Parties specifically indicated that the basis and useful starting point for developing the CRTs for national GHG inventories should be the CRF tables used by developed country Parties in their annual reporting of national GHG inventories, which are designed to enable electronic reporting of GHG data in accordance with the 2006 IPCC Guidelines, as required by the MPGs. However, a group of Parties suggested a summary table containing source and sink categories and gases as a starting point for developing country Parties for the GHG inventory reporting under the ETF. Another group of Parties suggested a set of summary, trend, cross-cutting (methods and emission factors, key categories and recalculations) and sectoral tables containing source and sink categories and gases, indicating that some tables should not be mandatory (e.g. indirect gases) and that flexibility should be provided for developing country Parties in reporting sectoral summary and background tables. A Party indicated that, in addition to the convenient cell structure of CRF tables, they have been useful for providing reporting guidance through footnotes when dealing with complicated issues in GHG inventory reporting and suggested that footnotes should also be used to provide supplemental guidance on reporting in the CRTs. Another Party welcomed the tables annexed to the informal note by the co-facilitators of negotiations on CRTs dated 9 December 2019<sup>12</sup> as a good starting point.

25. Some Parties acknowledged that further evaluation and, as necessary, update of tables similar to the current CRF tables is needed to ensure that the reporting tables align with the MPGs, including in relation to the application of the flexibility provisions, which shall be integrated, where appropriate, in the development of the tables (see Part I.D below). A group of Parties indicated that CRTs must create the necessary space for developing country Parties to concisely clarify capacity constraints and provide self-determined estimated time frames for improvements in relation to those capacity constraints. Specific technical changes were proposed for certain sectors (see para. 32 below) to update the tables to reflect the MPGs (e.g. some Parties suggested including a table on natural disturbances) and to better align the

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<sup>12</sup> Available at [https://unfccc.int/sites/default/files/resource/IN.SBSTA\\_i11a.pdf](https://unfccc.int/sites/default/files/resource/IN.SBSTA_i11a.pdf).

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categories in the existing CRF tables with the 2006 IPCC Guidelines (particularly with regard to the disaggregation of the AFOLU sector as presented in the 2006 IPCC Guidelines into the agriculture and LULUCF sectors, which are required for reporting in the MPGs<sup>13</sup>). Finally, some Parties proposed specific changes to the existing CRF tables to correct errors and to improve and facilitate reporting by all Parties on the basis of developed country Parties' long-term experience in reporting using these tables and related tools.

26. Some Parties also identified the need to update any existing tables to give Parties that voluntarily choose to apply the 2019 Refinement to the 2006 IPCC Guidelines the space to report using this guidance, or by considering reporting options such as the ability to add new categories from the 2019 Refinement to the 2006 IPCC Guidelines from drop-down menus in the CRTs. In the current CRF tables, drop-down menus allow for different levels of detail in sectoral disaggregation. A group of Parties reflected that this could be accomplished without prejudging whether the use of this guidance would be optional, encouraged or mandatory.

27. As noted in paragraph 19 above, it can be difficult to separate discussions about the content and format of tables from discussions on software for facilitating the generation and reporting of information in those tables. Some Parties identified various ways in which software can facilitate reporting, and some noted that owing to the complex nature of the software, its use should not be mandatory. In addition, some Parties called for proactive engagement between the IPCC and the UNFCCC to facilitate data transfer between various pieces of reporting software and establishing a helpdesk or an online forum for inventory compilers to help in the use of the reporting software.

**(a) Considerations for summary and cross-cutting tables**

28. Some Parties acknowledged the importance of the summary and/or cross-cutting tables to convey transparent information. A group of Parties noted that taking into account national circumstances, developing country Parties should only be required to fill out the summary table, giving due consideration to confidential business and military information. With regard to other information to be reported under the GHG inventory, such as the methods used, the key category analysis, recalculations and the uncertainty assessment, the aforementioned group of Parties suggested that more discussions are needed in an upcoming ordinary session of the SBSTA. Conversely, one Party stated that the current CRF tables on key categories and completeness are useful and relevant for reporting and should be part of the CRTs.

29. Two Parties proposed or acknowledged the need for specific changes to the existing summary and cross-cutting tables to accommodate the flexibility provisions and the way to present national totals and to correct editorial errors.

**(b) Considerations for sectoral and background tables**

30. Countries have diverging views on whether the sectoral and background data tables should be mandatory for all Parties. All Parties noted the importance of sectoral and background tables for developed country Parties, as their use will mitigate the potential for backsliding in the quality of their reporting. One Party indicated that sectoral background data tables are a useful tool for collectively recording detailed information on the estimation of GHG emissions and removals and stated that reporting the data contained in these tables is essential in terms of meeting the requirements in paragraph 47 of the MPGs, which require information to be reported at the most disaggregated level. Other Parties stated that the sectoral background data tables form the core of the reporting and are essential for the transparent reporting of inventories, given that they allow on their basis to automatically generate several other tables by the CRF Reporter. However, some Parties stressed that these tables can present a significant burden to some developing country Parties given the extent

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<sup>13</sup> Decision 18/CMA.1, annex, para. 50.

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of their existing experience with GHG inventory reporting. This was supported by a group of Parties that noted that paragraph 89 of decision 1/CP.21 provides developing country Parties for a broader flexibility by stating that they shall be provided flexibility, including in the scope, frequency and level of detail of reporting, and as such, these tables should not be mandatory.

31. Countering this point of view, a group of Parties noted that the flexibility provisions agreed by decision 18/CMA.1 do not extend beyond the specific provisions in the MPGs, and in particular, do not extend to the issue of reporting background data, which is necessary for ensuring the transparency of the reporting of emissions and in terms of facilitating the expert review process. In addition, a Party highlighted that the reporting of disaggregated background data is also useful for identifying capacity-building needs, for example, the use of the notation key “NE” records an issue for future improvement.

32. Some Parties suggested making specific changes to the existing sectoral or background data tables included in the CRF, with changes identified for all sectors. A summary of the key changes suggested for each sector is provided below. Other changes of a technical nature suggested by Parties were incorporated, as appropriate, in the compilation of possible CRTs presented in annex I.

(a) Energy: addition of totals (in CO<sub>2</sub> eq) in the sectoral summary tables, reporting of CO<sub>2</sub> captured and stored in a more transparent manner (including CO<sub>2</sub> from biomass as negative emissions and reporting CO<sub>2</sub> captured as memo item in sectoral and general summary tables), reporting on CO<sub>2</sub> transport, injection and storage, possible reporting of negative values in the road transportation category, and clarification and addition of footnotes;

(b) IPPU: addition of totals (in CO<sub>2</sub> eq) in the sectoral summary tables, reporting of CO<sub>2</sub> capture and storage in a more transparent manner (reporting CO<sub>2</sub> captured as a memo item in sectoral and general summary tables), addition of hydrogen production and rare earth metals as categories, changing the outline of the background tables to report recovered emissions in line with the energy sector reporting, and use of software or other means to address the amount of work currently required to enter information on fluorinated gases in the CRF Reporter;

(c) Agriculture: addition of totals (in CO<sub>2</sub> eq) in the sectoral summary tables, addition of specific manure management systems, allowing for the reporting of N<sub>2</sub>O from rice production, update of the definition for Frac<sub>GASM</sub>, and clarification and addition of footnotes;

(d) LULUCF: addition of SO<sub>2</sub> and totals (in CO<sub>2</sub> eq) in the sectoral summary tables, clarification of footnotes (e.g. demarcation of the reporting in the agriculture and LULUCF sector and clarification on default assumptions), addition of details to background tables for CH<sub>4</sub> and N<sub>2</sub>O to enable correct presentation of data, reporting of direct and indirect N<sub>2</sub>O emissions in the same background table and changes to the background data table for HWP. There were also several suggestions on the separation of the agriculture and LULUCF sectors (noting that separate reporting is required for the agriculture and LULUCF sectors but the calculation methods in the 2006 IPCC Guidelines are for the combined AFOLU sector). For example, one Party observed that it may be useful to consider re-allocating the AFOLU subcategory 3.C aggregated sources and non-CO<sub>2</sub> emission sources on land included in the 2006 IPCC Guidelines between the agriculture and LULUCF sectors for GHG emissions from biomass, N<sub>2</sub>O emissions from managed soil and GHG emissions from the tillage of organic soil. Suggestions were provided by some Parties for simplifying the background reporting tables for direct and indirect N<sub>2</sub>O emissions, in particular for emissions from application of fertilizers, and for reporting mineral and organic soils;

(e) Waste: addition of totals (in CO<sub>2</sub> eq) in the sectoral summary tables and more options to better categorize waste disposed of at landfills.

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(c) **Considerations for additional tables to be developed**

33. Some Parties identified additional tables that might be needed beyond those currently in the CRF in order to accommodate reporting using the MPGs. Some Parties noted that it might be necessary to develop a table for reporting natural disturbances, although no specific example of a table was submitted. Some Parties reflected on whether the existing tables for reporting HWP appropriately reflect or fully meet the requirements of the MPGs, questioning whether a new table would be required or whether Parties could agree to simplify the existing table. It was noted by one group of Parties that information on the forest management reference level may need to be included in a table.

34. Some groups of Parties suggested that a CRT containing a summary of the use of the flexibility provisions by the reporting Party could be developed, noting that a reporting software could be used to automatically generate such table from indications/explanations provided in documentation boxes of the tables where the flexibility provisions have been applied. Many other Parties saw the value of such a summary table on flexibility but either called for its inclusion in the BTR or the NID or were not clear on the location of such a table. One group of Parties asserted that there should not be a single CTF for reporting the use of the flexibility provisions; rather, countries should have the flexibility to report this information as they see fit.

(d) **Possible deletion of existing tables currently used for reporting**

35. This section focuses on suggestions by Parties to delete specific existing tables used for reporting by developed country Parties and does not prejudge the discussion on the deletion of reporting tables (or their elements, such as rows and columns) associated with a Party's choice to apply a flexibility provision. For more information on the deletion of tables to operationalize flexibility, see Part I.D below.

36. While one group of Parties maintained that developing country Parties that need flexibility in the light of their capacities should not be required to report all tables, in a few cases, Parties suggested deleting a table that is currently used by developed country Parties for reporting. One Party suggested deleting the land transition matrix table (current CRF table 4.1). Although the Party acknowledged the importance of this table, it noted that given the complexities associated with completing it, it would be preferable to require its reporting in the NID instead of in the CRTs. Although a group of Parties proposed the deletion of a separate table on indirect N<sub>2</sub>O emissions from managed soils, it suggested the inclusion of this information in the relevant existing tables for direct N<sub>2</sub>O emissions.

3. **Compilation of possible summary, cross-cutting, sectoral and background tables proposed by Parties for reporting under the CRTs**

37. Based on the submissions received and the experience gained by the secretariat in the reporting and review processes, annex I presents a compilation of possible summary, cross-cutting, sectoral and background tables that may be considered as an input to the discussions. The compilation is provided in recognition of the shared view among Parties that tables similar to the existing CRF tables used by developed country Parties for reporting under the Convention are needed to avoid backsliding in reporting by those Parties.

38. The elements of the tables in annex I are preliminary, are not exhaustive, have no formal status and should not be considered final in any way. They are intended to assist Parties in advancing discussions on this matter and do not prejudge further work or prevent Parties from expressing their views at any time. These tables do not prejudge any discussion on whether a particular table or group of tables would be mandatory or voluntary for any group of Parties.

## D. Flexibility

39. Flexibility in implementing the transparency provisions in the MPGs results from Article 13, paragraph 2, of the Paris Agreement, which indicates that the transparency framework shall provide flexibility in the implementation of the provisions of Article 13 to those developing country Parties that need it in the light of their capacities and that the MPGs shall reflect such flexibility. The flexibility is addressed further in paragraphs 4–6 of the MPGs. The provisions where this flexibility is applicable are specified in the MPGs, as referred to in decision 1/CP.21, paragraph 89.

40. The application of flexibility provisions of the MPGs for those developing country Parties that need them in the light of their capacities is to be self-determined. The developing country Party shall clearly indicate the provision to which flexibility is applied; concisely clarify capacity constraints, noting that some constraints may be relevant to several provisions; and provide self-determined estimated time frames for improvements in relation to those capacity constraints. When a developing country Party applies flexibility in its reporting as provided for in the MPGs, the technical expert review teams shall not review the Party's determination to apply such flexibility or whether the Party possesses the capacity to implement that specific provision without flexibility.

41. The specific flexibility provisions contained in the MPGs are provided in table 1.

Table 1

**Flexibility provisions in decision 18/CMA.1, annex, chapter II (“National inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases”)**

<i>Elements in submissions</i>	<i>Paragraph in the MPGs</i>	<i>Provision in the MPGs</i>	<i>Flexibility provision for those developing country Parties that need flexibility in the light of their capacities</i>
Key category analysis	§25	95 per cent threshold	No lower than 85 per cent threshold
Uncertainty assessment	§29	Quantitatively estimate and qualitatively discuss the uncertainty of estimates (for at least the starting year and the latest reporting year, and trend)	At a minimum, a qualitative discussion of uncertainty for key categories
		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 kt CO <sub>2</sub> eq, whichever is lower	The flexibility to 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
Use of the notation key “NE”	§32	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	The total national aggregate of estimated emissions for all gases from categories considered insignificant shall remain below 0.2 per cent of the national total GHG emissions, excluding LULUCF
QA/QC	§34	Elaborate an inventory QA/QC plan	Encouragement to elaborate an inventory QA/QC plan
General inventory QC procedure	§35	Implement and provide information on general inventory QC procedures	Encouragement to implement and provide information on general inventory QC procedures

Gases	§48	Report seven gases: CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> and NF <sub>3</sub>	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
Time series (the starting year, middle years)	§57	Report a consistent annual time series starting from 1990	Report data covering, at a minimum, the reference year/period for the Party's NDC under Article 4 of the Paris Agreement and, in addition, a consistent annual time series from at least 2020 onward
Time series (the latest reporting year)	§58	No more than two years prior to the submission of the NIR	No more than three years prior to the submission of the NIR

## 2. Synthesis of views on the implementation of the flexibility provisions

42. Parties acknowledge that CRTs are common and applicable to all Parties. Parties consider that operationalizing the flexibility for those developing country Parties that need them in the light of their capacities does not affect the structure of the CRTs. A group of Parties added that CRTs should include flexibility options that do not place any limitations on the application of self-determined flexibility provisions.

43. Parties acknowledge that the flexibility provisions that are available to those developing country Parties that need them in the light of their capacities are defined in the MPGs. Some Parties noted that paragraph 89 of decision 1/CP.21 clearly states that developing country Parties shall be provided flexibility on scope, frequency, and level of detail of reporting. Some Parties consider that there is room for some level of interpretation as to how the flexibility provisions can be applied, and some Parties could foresee the application of flexibility beyond the MPGs, for example, regarding the need to use the reporting software, report all tables or report with the maximum level of detail.

44. Parties suggested a range of approaches for providing information on the use of the flexibility provisions in CRTs, including using colour in cells, notation keys (new or existing), documentation boxes, footnotes, narrative descriptions or drop-down menus, adjusting or deleting rows, columns, elements or sections where flexibility provisions apply, provide less disaggregated level of data, flexibility to choose different options or providing in the NID a summary table showing where the specific flexibility provisions have been applied, with one group of Parties suggesting that the summary table could be automatically generated by the reporting software. A group of Parties mentioned that the reporting approach is self-determined, and that Parties should be able to choose the most suitable option from a selection of options. Some Parties mentioned that not all tables would have to be filled in, owing to national circumstances related to capacity and confidentiality or legal requirements (e.g. only summary tables to be filled in or summary, cross-cutting and sectoral summary tables) and some tables could be only encouraged. Other Parties expressed the view that the option of deleting entire tables or columns or rows from any of the CRTs would affect the integrity of the reporting tables and lead to a lack of transparency.

45. Parties proposed concrete approaches for the implementation of specific flexibility provisions. A summary of the key suggested approaches for each element is provided as follows:

(a) **Key category analysis:** many Parties made a reference to CRF table 7 (summary overview for key categories), which is filled in automatically by the CRF Reporter

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on the basis of the IPCC tier 1 approach. Some Parties suggested that the chosen threshold should be specified in an additional cell of the table (within the range of 85–95 per cent), while a group of Parties mentioned the use of the documentation box. One Party suggested that the choice should be made in the software and reflected in the table, and some Parties suggested that a footnote should be added to the title of the table in line with the wording of paragraph 25 of the MPGs, mentioning, for example, that “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”. A group of Parties suggested that the chosen threshold be referred to in the NID.

(b) **Uncertainty assessment:** many Parties acknowledged that information on how the flexibility under this provision was implemented can be addressed in narrative format in the NID and there is no need for a corresponding CRT.

(c) **Use of the notation key “NE”:** many Parties pointed out that “NE” is to be reported when the estimates are insignificant in terms of the level, in accordance with the MPGs. Parties using the flexibility provision with regard to the threshold should provide an explanation in the table related to completeness (e.g. similar to current CRF table 9) and/or the NID. Several Parties suggested using a specific notation key to indicate the use of the flexibility provision for the threshold (e.g. ‘FX’, ‘FLEX’ or ‘NE\*’). A number of Parties suggested using a footnote to the table title where the flexibility was applied.

(d) **QA/QC:** some Parties acknowledged that information on how this flexibility is implemented can be addressed in narrative format in the NID/BTR as there is no corresponding CRT for information on QA/QC.

(e) **General inventory QC procedure:** some Parties acknowledged that information on how this flexibility is implemented can be addressed in narrative format in the NID as there is no corresponding CRT for this information.

(f) **Gases:** this flexibility provision applies to fluorinated gases in the IPPU sector. Parties provided several examples of how these provisions could be implemented, including through the use of notation keys (either existing or new), explanations in documentation boxes, footnotes, narrative descriptions or shading or use of pattern. Parties also mentioned combining individual elements (e.g. notation key and footnotes). A group of Parties suggested that the description of the capacity constraints should be provided in a new, additional column to the table used to report the summary of national GHG emissions and removals.

(g) **Time series (the starting year, middle years):** some Parties noted that if a structure similar to that of the current CRF tables is used (i.e. one file for each year of the time series in the submission), Parties would provide CRTs for the reference year (or each year in a reference period) and a consistent annual time-series from at least 2020 onwards. CRTs for years for which no data are available would not be included in the set of tables reported. For explanations and trend tables, the missing years would be reported using notation keys, the NID, shading or footnotes.

(h) **Time series (the latest reporting year):** some Parties noted that if a structure similar to that of the current CRF tables is used (i.e. one file for each year of the time series in the submission), Parties would not provide the file for years less than three years prior to the submission of the NIR when using the flexibility provisions. CRTs for years for which no data are available would not be included in the set of tables reported. For explanations and trend tables, the missing years would be reported using notation keys, the NID, shading or footnotes.

46. In accordance with paragraph 6 of the MPGs, developing country Parties shall clearly indicate the provision to which flexibility is applied, concisely clarify capacity constraints,



noting that some constraints may be relevant to several provisions, and provide self-determined estimated time frames for improvements in relation to those capacity constraints. Some Parties stated that a table containing that information may be useful. That table would be reported in the BTR or the NID. One group of Parties had a different view, stating that each developing country Party should be able to indicate its use of flexibility provisions in any manner that it finds suitable, while one group of Parties considered that the use of the table would be at the discretion of Parties.

### 3. Examples for implementing the flexibility provisions

47. In their submissions, Parties gave a number of examples for the operationalization of the flexibility provisions. These examples either relate to the CRTs or could be provided as a narrative description in the relevant section(s) of the NID.

48. Many of the examples are applicable to all types of table under consideration (summary, cross-cutting and sectoral reporting and background data tables); however, some are only relevant to specific tables. For example, notation keys can be applied to all tables, while it would only be appropriate to specify a threshold for identifying key categories in the table showing the overview of the key category analysis.

49. The flexibility provisions that could be implemented in the CRTs are provided in table 2 below. In order to provide a visual illustration, several examples are shown in annex II. The tables contained therein illustrate either a single example or a combination of examples.

50. The examples are preliminary, are not exhaustive, have no formal status and should not be considered as final in any way. They are intended to assist Parties in advancing the discussions on this matter and do not prejudge further work or prevent Parties from expressing their views at any time. These examples do not prejudge any discussion on whether a particular table or group of tables would be mandatory or voluntary for any group of Parties.

Table 2

#### **Examples of flexibility options that could be implemented in the CRTs**

Flexibility examples	Possible application in CRTs	Reference in annex II
Use of notation keys	Summary, sectoral and background tables	Examples 1–3
Use of documentation box to provide explanation	Summary, sectoral and background tables	Example 1
Use of colours or shading in cells where flexibility has been applied	Summary, sectoral and background tables	Examples 4–6
Deletion of columns, rows or tables	Summary, sectoral and background tables	Examples 7–8
Inclusion of additional column to describe the application of flexibility provisions	Summary, sectoral and background tables	Example 9
Including only the years for which data are entered	Summary tables	Example 10
Covering NDC reference year	Summary tables	Example 10
Latest reporting year as three years prior to submission	Summary tables	Example 10
Application of footnotes in tables	Summary and cross-sector tables	Examples 2 and 10–12

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Indication of threshold used in the identification of key categories	Cross-sector table (Overview of key categories)	Example 11
Use of completeness table to provide explanation	Cross-sector table (Completeness)	Example 12
Inclusion of a flexibility summary table		Example 13

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### **III. Part II: CTFs for the structured summary for tracking progress in implementing and achieving NDCs under Article 4 of the Paris Agreement**

#### **A. Introduction**

51. Pursuant to the MPGs, the SBSTA was requested to develop CTFs for the electronic reporting of the information necessary to track progress made in implementing and achieving NDCs under Article 4 of the Paris Agreement for consideration and adoption by the CMA at its third session.<sup>14</sup>

52. In accordance with the relevant provisions contained in chapter III of the MPGs on information necessary to track progress made in implementing and achieving NDCs under Article 4 of the Paris Agreement, Parties are required to provide the following information in tabular, narrative or graphical format:

- (a) A structured summary to track progress made in implementing and achieving the NDC (MPGs, chap. III.C);
- (b) Mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans (MPGs, chap. III.D);
- (c) Summary of GHG emissions and removals (MPGs, chap. III.E);
- (d) Projections of GHG emissions and removals, as applicable (MPGs, chap. III.F).

53. At SBSTA 50 (Bonn, 2019) and SBSTA 51 (Madrid, 2019), Parties made good progress in developing the CTFs for: (1) mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans, (2) projections of GHG emissions and removals, including key underlying assumptions and parameters used for projections, and (3) information necessary to track progress in implementing and achieving the domestic policies and measures implemented to address the social and economic consequences of response measures. Parties also agreed to develop the CTF for the summary of GHG emissions and removals in accordance with the outcome of negotiations on GHG CRTs.

54. This progress was captured in informal notes prepared by the co-facilitators with the understanding that the elements discussed are preliminary, are not exhaustive, have no formal status and should not be considered as final in any way. Informal notes are intended to assist in advancing the discussions on this matter and do not prejudice further work or prevent Parties from expressing their views at any time.

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<sup>14</sup> Decision 18/CMA.1, para 12(a).

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55. There is still work to be done on developing the CTF for a structured summary to track progress made in implementing and achieving NDCs. At SBSTA 51 in Madrid and during the Climate Dialogues in 2020, Parties advanced their understanding of the information to be presented in the structured summary, which includes:

- (a) Indicators to track progress in implementing and achieving NDCs;
- (b) Where applicable, information on GHG emissions and removals consistent with the coverage of the NDC;
- (c) Contributions from the LULUCF sector, as applicable;
- (d) Information on cooperative approaches that involve the use of ITMOs, if the Party participates;
- (e) Information on definitions, methodologies and accounting approaches.

56. In previous discussions, Parties emphasized that the CTFs to be developed, including those on the structured summary, need to accommodate different types of NDCs and reflect their country-driven nature, as well as to accommodate the reporting of both qualitative and quantitative information, and that these CTFs will provide flexibility to those developing country Parties that need it in the light of their capacities, as reflected in the MPGs.

57. The main objectives of Part II of this information note are to gather information on Parties' understanding of the scope, format and content of the CTFs for the structured summary and to capture their views on the matter. In this regard, this note provides a synthesis of Parties' views and proposals on the structured summary in particular, as communicated in their voluntary submissions for the informal workshop to be held in May 2021, but also includes relevant information from previous submissions for SBSTA 50 and SBSTA 51. The information note also provides some illustrative examples of the CTFs for the structured summary in an effort to synthesize Parties' proposals with a view to assisting them in advancing the discussion on this matter. The aim is to maximize the progress of work on this SBSTA agenda sub-item<sup>15</sup> and minimize disruption and delay stemming from the COVID-19 pandemic.

## **B. Reporting requirements for the structured summary under the MPGs**

58. The structured summary is referenced in paragraph 77 of the MPGs, the chapeau of which stipulates that each Party shall provide the information referred to in paragraphs 65–76 of that document in a structured summary to track progress made in implementing and achieving its NDC.

59. Paragraph 77(a–d) of the MPGs specifies a set of reporting requirements to be included in a structured summary, namely:

- (a) For each selected indicator: (i) information for the reference point(s), level(s), baseline(s), base year(s) or starting point(s); (ii) information for previous reporting years during the implementation period of the Party's NDC; (iii) the most recent information with regard to paragraph 68 of the MPGs;
- (b) Where applicable, GHG emissions and removals consistent with the coverage of the Party's NDC;
- (c) 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;

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<sup>15</sup> SBSTA agenda item "Common tabular formats for the electronic reporting of the information necessary to track progress made in implementing and achieving NDCs under Article 4 of the Paris Agreement"

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(d) Information on ITMOs if the Party participates in cooperative approaches involving their use, including: (i) the annual level of anthropogenic emissions by sources and removals by sinks covered by its NDC on an annual basis reported biennially; (ii) an emission balance reflecting the level of anthropogenic emissions by sources and removals by sinks covered by its NDC adjusted on the basis of corresponding adjustments; (iii) any other information consistent with decisions adopted by the CMA on reporting under Article 6 of the Paris Agreement; and (iv) information on how each cooperative approach promotes sustainable development; ensures environmental integrity and transparency, including in governance; and applies robust accounting to ensure inter alia the avoidance of double counting, consistent with decisions adopted by the CMA on Article 6 of the Paris Agreement.

60. The MPGs also stipulate that each Party provide the following:

(a) Information on the accounting approach used for the first NDC (para. 71);

(b) An indication as to how its reporting is consistent with decision 4/CMA.1 for the second and subsequent NDC (para. 72);

(c) Any definitions needed to understand the NDC, including in relation to indicators and to any sectors and categories different to those in the NIR, or the mitigation co-benefits of adaptation actions and/or economic diversification plans (para. 73);

(d) A description of each methodology and/or accounting approach used, as applicable for target(s), the construction of baselines and each indicator (paras. 74–76).

61. Considering all the reporting requirements specified above and taking into account Parties' views from their submissions, information for the structured summary could be further organized and grouped as follows:

(a) Information on selected indicators, how they relate to the NDC and how they will be used for tracking progress in implementing and achieving the NDC in accordance with paragraphs 65–70, 73 and 76(a) of the MPGs;

(b) Information on definitions needed to understand the NDC and indicators and on accounting approaches and methodologies used in tracking progress, consistent with decision 4/CMA.1, in accordance with paragraphs 71–75 and 76(b–d) of the MPGs;

(c) Information necessary for tracking progress in implementing and achieving the NDC, including on indicators and, as applicable, GHG emissions and removals, contribution from the LULUCF sector and the use of ITMOs in accordance with paragraph 77 of the MPGs.

62. Further, according to paragraph 79 of the MPGs, each Party shall report the information referred to in paragraphs 65–78 of the MPGs in a narrative format and in a CTF, as applicable, and such CTFs should accommodate all types of NDCs.

## **C. Synthesis of submissions and possible elements for discussion**

63. This section provides a brief synthesis of Parties' proposals and views related to the CTFs for the structured summary, as provided in their submissions. It covers key features and elements such as the format, scope, layout and content of the structured summary, including indicators, GHG emissions and removals, contribution from the LULUCF sector, use of ITMOs, assessment of the achievement of the NDC, definitions, methodologies and accounting approaches.

### **1. Scope of CTFs for the structured summary**

64. In many cases Parties proposed a set of CTFs that cover information contained in paragraphs 65–77 of the MPGs. The scope of the suggested tabular formats extends to: (1)

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indicators (description and relation to the NDC under Article 4 of the Paris Agreement); (2) definitions, methodologies and accounting approaches, including consistency of accounting approaches with the annex to decision 4/CMA.1; and (3) the structured summary (information to track progress in implementing and achieving the NDC under Article 4 of the Paris Agreement). In some cases, Parties suggested a separate table for assessing the achievement of the NDC, but in most cases, this information is embedded in the structured summary.

65. The proposed tabular formats have many similarities in terms of the overall layout of tables, including the horizontal and vertical orientation of tables, columns and rows. The only exception are tabular formats for information on methodologies and accounting approaches, which show some differences in the layout and organization of information given the wide coverage of reporting requirements in paragraphs 74–76 of the MPGs.

## **2. Information on indicators**

66. With regard to the information on indicators required under paragraphs 65–70 and 77(a) of the MPGs, Parties emphasized that they can select any set of quantitative or qualitative indicators that are relevant to their NDC target(s). Once selected, the indicators will be used to track a Party's progress towards implementing and achieving its NDC by comparing the most recent value for each selected indicator with its value at the reference point.

67. In their proposals for the structured summary, all Parties gave three key points that indicators must cover: (1) information for the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (year or period depending on the NDC target) against which progress towards achievement will be tracked; (2) information for each reporting year in the implementation period to track progress in implementing the NDC; and (3) information for the end year or end period of NDCs to assess their achievement. This is in line with the guidance on indicators contained in paragraphs 65–70 of the MPGs.

68. One group of Parties indicated that Parties should be able to select two types of indicators: one that will be used for tracking progress during the implementation phase and one that will only be used to assess achievement of the NDC. According to this group of Parties, the MPGs do not place any restrictions on how Parties should select their indicators and only require that each Party describe how each indicator relates to its NDC under Article 4 of the Paris Agreement (para. 76(a) of the MPGs).

69. Most submissions contain a separate CTF table for indicator descriptions and information on how they relate to the NDC under Article 4 of the Paris Agreement, while some proposals included a narrative description of indicators in the same CTF table used for tracking progress. Many Parties indicated that it may be more appropriate to provide a description of indicators in a separate CTF table because this information will, in most cases, remain unchanged during the implementation period and, from a practical perspective, this would avoid the CTF table for tracking progress becoming overpopulated and difficult to interpret.

## **3. Information on GHG emissions and removals**

70. With regard to the provision of information on GHG emissions and removals consistent with the coverage of the NDC, there are two main proposals by Parties. Most Parties suggested providing information on total (net) GHG emissions and removals. However, some Parties were of the view that separate information should be provided on total GHG emissions with and without LULUCF. In accordance with the requirement from paragraph 77(b) of the MPGs, Parties shall provide information on total GHG emissions and removals consistent with the coverage of their NDC. There is no specific reference in the paragraph 77(b) of the MPGs to separately reporting GHG emissions with and without LULUCF.

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#### **4. Contribution from the LULUCF sector**

71. According to paragraph 77(c) of the MPGs, Parties shall separately report the contribution from the LULUCF sector if it is not included in the inventory time series of total net GHG emissions and removals, as applicable. One Party was of the view that disaggregated information on reference points and baselines for each category and activity under LULUCF may be necessary and stated that additional tables for the reporting of contributions from LULUCF that complement the structured summary could be considered after COP 26.

#### **5. Cooperative approaches that involve the use of ITMOs**

72. Another important discussion relates to addressing the requirements of paragraph 77(d) of the MPGs on cooperative approaches that involve the use of ITMOs. Many Parties consider that work on the CTFs for the structured summary should progress even though the guidance for cooperative approaches under Article 6.2 of the Paris Agreement is yet to be finalized. Some Parties were of the view that the guidance in Article 6 of the Paris Agreement is complementary to the reporting requirements set forth in paragraph 77(d) of the MPGs and does not replace them. In contrast, some Parties consider that work on the part of the structured summary related to the use of ITMOs should be put on hold until the details of the guidance for cooperative approaches have been agreed upon.

73. All proposals from Parties that proposed progressing the work on the cooperative approaches that involve the use of ITMOs in the context of the structured summary are based on elements from paragraph 77(d) of the MPGs, which states that the CTF for the structured summary shall contain the following information:

(a) The annual level of anthropogenic emissions by sources and removals by sinks covered by the NDC on an annual basis reported biennially;

(b) An emission balance reflecting the level of anthropogenic emissions by sources and removals by sinks covered by the NDC adjusted on the basis of corresponding adjustments undertaken by effecting an addition for ITMOs first-transferred/transferred and a subtraction for ITMOs used/acquired, consistent with decisions adopted by the CMA on Article 6 of the Paris Agreement;

(c) Any other information consistent with decisions adopted by the CMA on reporting under Article 6 of the Paris Agreement;

(d) Information on how each cooperative approach promotes sustainable development; and ensures environmental integrity and transparency, including in governance; and applies robust accounting to ensure inter alia the avoidance of double counting, consistent with decisions adopted by the CMA on Article 6 of the Paris Agreement.

74. Some Parties proposed including additional elements and calculation steps in the structured summary which are not specifically required by paragraph 77(d)(ii) of the MPGs but are considered important for the final emission balance, such as net flows of ITMOs, which are obtained by effecting additions and subtractions of ITMOs, the annual emission balance and the final adjusted emission balance in the NDC target year in accordance with the method for corresponding adjustments chosen in line with the guidance developed in relation to Article 6 of the Paris Agreement. There is one proposal to also include in the structured summary information specifically on transfers related to mechanisms under Article 6, paragraph 4 of the Paris Agreement, Carbon Offsetting and Reduction Scheme for International Aviation and non-CO<sub>2</sub> units.

75. There are also views that some of the information from paragraph 71 above, such as any other information and information on how cooperative approaches promote sustainable development and ensure environmental integrity and transparency, including in governance

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and by avoiding double counting, could form part of the narrative text in the BTR or appear in the CTF documentation boxes.

## **6. Achievement of the NDC**

76. Almost all proposals have a separate section or table in the CTFs for the structured summary that only addresses the assessment of the Party's achievement of its NDC. The rationale is that assessment of achievement should not only contain a comparison of indicators between the end year of the implementation period and the reference point or a simple yes/no option, but also some level of additional narrative description or clarification (e.g. conditions attached to the NDC target).

## **7. Information on definitions, methodologies and accounting approaches**

77. Parties are required to provide information on definitions, methodologies and accounting approaches under paragraphs 71–76 of the MPGs. The content relating to these reporting requirements is substantial and detailed, and as such, information must be carefully organized in CTFs in order to allow complete and transparent reporting and avoid duplication of information.

78. In their submissions, Parties consistently followed the reporting requirements from paragraphs 71–76 of the MPGs and provided useful examples of how CTF tables for definitions, methodologies and accounting approaches could be designed. However, there are still different approaches and views on the overall layout of these tabular formats, organization of information and level of detail, meaning that further streamlining may be needed. One relevant example in this regard relates to the requirement for Parties to report information on the consistency of their accounting approach(es) with Article 4, paragraphs 13–14, of the Paris Agreement (for the first NDC) and on the consistency of reporting with decision 4/CMA.1 (for the second and subsequent NDC), as stipulated by paragraph 71 of the MPGs.

79. It is also important to emphasize that some Parties consider that information on methodologies and accounting approaches could mainly be provided in the textual part of the BTR.

## **8. Format of the structured summary**

80. Many Parties are of the view that CTFs for the structured summary need to accommodate different types of NDC and that one common format to be used by all Parties should be developed in this regard.

81. However, some Parties expressed different views on the use of a 'one-size-fits-all' approach for the CTFs for the structured summary for all NDCs. This position is primarily due to the use of different types of NDC targets and information (indicators, parameters) necessary to track progress towards achieving NDCs. Even for the same type of NDC targets, Parties have communicated a wide range of reference points (not just in relation to the past but also to the future in the case of baseline scenario targets and fixed-level targets), scopes and coverage (gases, sectors, pools and mitigation co-benefits) and time frames for implementation. In addition, some Parties have put forward NDCs with multiple targets and conditions for achieving the target (usually subject to FTC support).

82. Some Parties consider that different formats, such as tabular, graphical and textual formats, or a reference to specific paragraphs or parts of the biennial transparency report could be used to achieve effective reporting of information in a structured and transparent manner. It was also stated that the format(s) in which information should be presented is for each Party to decide in accordance with the type of targets and indicators used. Some Parties considered that if certain reporting elements in the structured summary are not relevant to the type of NDCs, these could be reported using the notation key "NA".

83. A number of Parties were of the view that despite the different views on the format of the structured summary, the mandate for the SBSTA is to develop a common set of CTF tables for the electronic reporting of the information necessary to track progress in implementing and achieving NDCs that are sufficiently adjustable to accommodate different types of NDC, so that the information is provided in a structured, transparent and comparable manner.

#### **D. Examples of the CTFs for the structured summary based on Parties' submissions**

84. This section provides illustrative examples of the CTFs for the structured summary based on the proposals and views on the structured summary submitted by Parties since 2019. In this regard, these examples represent an effort to synthesize mandatory elements of the CTFs for the structured summary as contained in the Parties' submissions that could accommodate different types of NDC targets and indicators and facilitate tracking of progress in implementing and achieving NDCs; and meet the requirements of paragraphs 65–77 of the MPGs.

85. Examples were prepared in the understanding that despite many converging ideas, there are still a number of specific differences with regard to the content and format of the CTFs for the structured summary that necessitate further deliberation. It should be emphasized that these examples are offered only as an illustration to assist Parties in advancing the discussion on this matter in an informal setting and do not prejudge further work or prevent Parties from expressing their views at any time.

86. The examples of the CTFs for the structured summary presented below cover (1) a description of indicators and (2) tracking progress in implementing and achieving the NDC under Article 4 of the Paris Agreement. An example is also provided for the CTF table for tracking progress on the implementation and achievement of the domestic policies and measures implemented to address the social and economic consequences of response measures, as stipulated by paragraph 78 of the MPGs. Text in italics provides additional explanations or a reference to the relevant paragraphs of the MPGs.

Table 3

#### **Illustrative example of the CTF for the structured summary – description of selected indicators**

Indicator <i>{MPGs, para. 65}</i>	Description and definitions <i>{MPGs, paras. 65, 73}</i>	Relation to NDC under Article 4 of the Paris Agreement <i>{MPGs, para. 76(a)}</i>
Indicator A <i>[Name of the indicator selected to track progress towards implementation and/or achievement of NDC under Article 4 of the Paris Agreement]</i>	<i>[Definitions needed to understand indicator, indicator type (e.g. quantitative or qualitative), measurement unit, cross-reference to other CTF tables if relevant (e.g. mitigation policies and measures if such indicators are used), consistency with reference indicators communicated in the NDC (see Information to facilitate clarity, transparency and understanding of NDCs, annex I to decision 4/CMA.1) when information on the indicator should be reported (e.g. in each BTR, in the first BTR and/or in the BTR that contains information on the end year/period)]</i>	
<i>[Party can add row for each additional selected indicator]</i>	<i>[Same as above]</i>	



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Section of CTF table designated for: (1) default footnotes; (2) custom footnotes; and (3) documentation boxes for other, additional and/or supporting information.
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Table 4

**Illustrative example of the CTF for the structured summary – tracking progress made in implementing and achieving the NDC under Article 4 of the Paris Agreement**

	Unit	Reference point(s), level(s), baseline(s), base year(s) or starting point(s) <i>{MPGs, paras. 67, 77(a)(i)}</i>	Implementation period of the NDC covering information for previous reporting years and the most recent year, including the end year or end of period <i>{MPGs, paras. 68, 77(a)(ii–iii)}</i>						Progress made in implementing and achieving the NDC, as determined by comparing the most recent information for each selected indicator, including for the end year or end of period, with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) <i>{MPGs, paras. 69–70}</i>
			Year 1 (e.g. 2021)	Year 2	...	...	...	End year	
Indicator(s) selected to track progress towards the implementation and/or achievement of the NDC under Article 4 of the Paris Agreement <i>[Party can add row for each additional selected indicator] {MPGs, paras. 65, 77(a)}</i>			<i>[Party can provide numerical values, a textual description and/or agreed notation keys (e.g. “NA”), as applicable, for its NDC target and type of indicator]</i>						<i>[Party can provide numerical values, a textual description and/or agreed notation keys (e.g. “NA”), as applicable, for its NDC target and type of indicator]</i>
Where applicable, total GHG emissions and removals consistent with the coverage of the NDC <i>{MPGs, para. 77(b)}</i>									
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 <i>{MPGs, para. 77(c)}</i>									
Section of CTF table designated for providing relevant information for each Party that participates in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4 of the Paris Agreement, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of the NDC, consistently with relevant decisions adopted by the CMA on Article 6 of the Paris Agreement <i>{MPGs, para. 77(d)}</i>									
For the first BTR that contains information on the end year or end of the period of its NDC under Article 4 of the Paris Agreement, each Party should provide an assessment of whether it has achieved the target(s) for its NDC under Article 4 of the Paris Agreement <i>{MPGs, para. 70}</i>			<i>[Party can provide relevant information on assessment of whether it has achieved the target(s) for its NDC under Article 4 of the Paris Agreement]</i>						
Section of CTF table designated for: (1) default footnotes; (2) custom footnotes; and (3) documentation boxes for other, additional and/or supporting information (e.g. any other information consistent with decisions adopted by the CMA on reporting under Article 6 of the Paris Agreement; information on how each cooperative approach promotes sustainable development; and ensures environmental integrity and transparency, including in governance; and applies robust accounting to ensure inter alia the avoidance of double counting, consistent with decisions adopted by the CMA on Article 6 of the Paris Agreement, in accordance with para. 77(d)(iv) of the MPGs.)									

Table 5

**Illustrative example of the CTF for tracking progress on the implementation and achievement of the domestic policies and measures implemented to address the social and economic consequences of response measures**

Sectors and activities associated with the response measures <i>{MPGs, para. 78(a)}</i>	Social and economic consequences of the response measures <i>{MPGs, para. 78(b)}</i>	Challenges in and barriers to addressing the consequences <i>{MPGs, para. 78(c)}</i>	Actions to address the consequences <i>{MPGs, para. 78(d)}</i>
<i>[In this column, Parties provide a description of specific sectors and activities associated with response measures]</i>	<i>[In this column, Parties report on the social and economic consequences of the specific action identified in the first column, including any information with regard to how the consequence has been linked to the action]</i>	<i>[In this column, Parties report on challenges in and barriers to addressing the consequences identified in the second column]</i>	<i>[In this column, Parties report on the actions to address the consequences]</i>
<i>[Party can add row for each additional sector and activity]</i>			
Section of CTF table designated for: (1) default footnotes; (2) custom footnotes; and (3) documentation boxes for other, additional and/or supporting information			

## IV. Part III: CTF for FTC support

### A. Introduction

87. Pursuant to paragraph 12(a) of the MPGs, the SBSTA is requested to develop, inter alia, CTFs for the electronic reporting of the information referred to in chapters V–VI of the MPGs<sup>16</sup> (hereinafter referred to as CTFs for FTC support) for consideration and adoption by the CMA at its third session.

88. In the light of the SBSTA Chair’s consultations with Parties, and to prepare for the informal technical workshop on methodological issues under the Paris Agreement, the SBSTA Chair encouraged Parties to make submissions via the submission portal by 7 April 2021 on their further views on the CTFs for FTC 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.

89. At SBSTA 50 (Bonn, 2019) and SBSTA 51 (Madrid, 2019), Parties made good progress in developing the CTFs for FTC support. However, there is still work to be done on developing and finalizing the CTFs for FTC support. During the Climate Dialogues in November 2020,<sup>17</sup> Parties engaged in constructive discussions on elements related to specific tables and parameters and shared ideas on possible solutions. Many Parties highlighted potential progress on a number of technical issues, including with regard to the structure and

<sup>16</sup> Chap. V of the MPGs covers information on FTC support provided and mobilized under Articles 9–11 of the Paris Agreement, and chap. VI relates to information on FTC support needed and received under Articles 9–11 of the Paris Agreement.

<sup>17</sup> Event page available at <https://unfccc.int/event/informal-dialogues-on-transparency-under-the-sbsta-part-iii-possible-approaches-for-further>.

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content of the tables, the linkages across tables and promoting consistency and comparability among them.

90. The main objectives of Part III of this information note are to gather information on Parties' understanding of the summary tables, the structure and content of the tables, and how comparability can be improved and consistency ensured across specific tables, and to capture their views on these matters. In this regard, this part of the note provides a synthesis of Parties' views and proposals specifically in relation to the CTFs for FTC support, as expressed in their voluntary submissions for the informal workshop to be held in May 2021, and of relevant information from previous submissions for SBSTA 50 and SBSTA 51. This aims to maximize the progress of work on this SBSTA agenda sub-item.<sup>18</sup>

## **B. Synthesis of submissions and possible elements for discussion**

### **1. General considerations**

91. Some groups of Parties noted that the CTF for FTC support should follow the MPGs without reopening issues or placing additional reporting requirements on Parties.

92. Several groups of Parties noted the usefulness of the information captured in the informal note by the co-facilitators of SBSTA agenda sub-item 11(c) at COP 25<sup>19</sup> and stated that it provides a good basis for further discussion under the SBSTA.

### **2. Number of tables**

#### *Summary table*

93. Several Parties suggested the inclusion of a summary table on finance provided and/or finance needed and received. One group of Parties stated that, although the MPGs do not include a clear reference to a summary table, if a summary table is included, the relevant data should be automatically derived from the other tables in order to avoid human error, undue reporting by Parties and double-counting. Another group of Parties expressed the view that there should be a summary table for support received with amounts reported in the summary table should be presented according to the financial instrument used.

#### *Electronic reporting format for support mobilized through public intervention*

94. One group of Parties put forward two options on how to report on support mobilized through public interventions: firstly, by integrating reporting on support mobilized in the table on bilateral, regional and other channels, or secondly, by reporting support mobilized through a separate table, acknowledging that the relevant information on support mobilized can also be delivered in a textual format.

95. Some Parties expressed an interest in exploring ways in which the CTF can facilitate a convergence of approaches in determining the causality between public intervention and direct or indirect mobilization of financial support. Moreover, one Party noted that in order to ensure that funds mobilized are not double counted, Parties should further explore how to report on total amount of resources used to mobilize the support where multiple actors are involved.

96. One group of Parties noted the work done on methodologies for tracking private climate finance mobilized in fora outside the UNFCCC, such as OECD and MDBs. In addition, the same group of Parties highlighted issues that could enhance the reporting on this matter, including definition of private climate finance and private entities, definition of

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<sup>18</sup> SBSTA agenda sub-item "CTF for the electronic reporting of the information on FTC support provided and mobilized, as well as support needed and received, under Articles 9–11 of the Paris Agreement".

<sup>19</sup> Available at <https://unfccc.int/documents/202650>.

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type of support in the context of finance mobilized, distinction between financial instruments and policy interventions and geographic attribution of support.

*Table on support received*

97. Experience with biennial update reports shows that it is useful to report financial support received from multilateral sources separately from support received from bilateral, regional and other sources. Therefore, two groups of Parties suggested that financial support received should be reported in two separate tables for this purpose.

*Table on support needed and received for implementation of Article 13 of the Paris Agreement*

98. Many groups of Parties and one Party suggested the use of two separate tables: one for reporting on support needed and another for reporting on support received by developing country Parties for the implementation of Article 13 of the Paris Agreement and transparency-related activities, including transparency-related capacity-building. Another group of Parties suggested presenting the information in five tables, with separate tables for support received for the current BTR, support received for reports in progress and support needed for future reports, as well as separate tables for support received and support needed for transparency-related capacity-building. Another group of Parties suggested following the provision of the MPGs and reporting the information on support needed and received for implementation of Article 13 of the Paris Agreement and transparency-related activities in one table with separate sub-headings.

### **3. Structure and content of tables**

*Footnotes, documentation boxes and notation keys*

99. Several groups of Parties noted the importance of using footnotes for identifying the relevant qualifiers that follow from the MPGs, noting that additional information could be provided in narrative format. One Party expressed the view that the footnotes could enhance consistency by guiding Parties, for example, on how and where to report certain information.

100. Some groups of Parties noted that the provision of information on underlying assumptions, definitions and methodologies used for reporting can be achieved through the use of documentation boxes. One of the groups expressed the view that a documentation box should accompany each of the tables for reporting on support provided and mobilized as well as needed and received, to allow Parties provide all information requested under paragraph 121 of the MPGs.

101. Two groups of Parties highlighted the importance of notation keys in terms of indicating the level of information that is available.

*Core/general and climate-specific*

102. Two groups of Parties and one Party highlighted the need to describe the methodology used to determine how the total amount reported in the table on financial support provided through multilateral channels relates to core/general and climate-specific support in a documentation box. Moreover, one of the groups of Parties noted the importance of providing in-depth information on specific accounting issues related to climate-specific financial support, such as calculation of support in projects with multiple objectives, differences in using Rio Markers for accounting for climate-specific financial support, differences in methodologies and definitions used in reporting multi-donor projects, as well as definitions of climate-specific financing.

### **4. Technical information**

*Year*

103. One group of Parties expressed the view that information on year should be reported in the title of each table, including only the data from that year in the respective table.

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### *Recipient*

104. One group of Parties and one Party expressed their views on the need for further discussion on the reporting parameter “recipient”. One Party provided a specific suggestion to separate the columns for reporting into “recipient region or country” and “title of the project, programme, activity or other” in order to distinguish between geographical and project information in the table for support provided through bilateral, regional and other channels. One group of Parties suggested to use a footnote clarifying that Parties should report on “recipient region” only if data at country level is not available. Moreover, the same group pointed out that footnote clarifying

### *Inflows/outflows*

105. Two groups of Parties and several Parties mentioned the issue of inflows and outflows in the context of reporting on financial support provided through multilateral channels. Most Parties highlighted the issues of potential double counting, reliance on the provision of information by multilateral institutions and being able to access that information when reporting on outflows. Moreover, one of the groups of Parties expressed the view that inflows should be calculated as imputed multilateral contributions that give an estimation of the climate-related share of contributions to multilateral institutions.

106. Options put forward by a group of Parties and two Parties include reporting on inflows and outflows in two separate columns in the form of a tick box or in one column indicating whether the reporting relates to an inflow or outflow.

### *Multi-bilateral*

107. One group of Parties and one Party noted that further discussion is needed on the reporting parameter “multi-bilateral”. In order to avoid double counting and enhance comparability of information, the group of Parties suggested reporting on multi-bilateral support only in the table on financial support provided through bilateral, regional and other channels.

### *Use, impact and (estimated) results*

108. One group of Parties and two Parties highlighted the importance of reporting on the “use, impact and estimated results” of the support received with regard to understanding whether the financial support received was used in an effective manner, the impact it had on the country’s climate priorities and whether the estimated results were achieved.

109. One group of Parties expressed the view that “use, impact and estimated results” is a single reporting parameter which should be reported in the documentation box. Another group of Parties expressed the view that it does not relate directly to transparency of support but rather to transparency of action and the results of mitigation or adaptation of particular projects, programs or activities. Therefore, reporting such information in CTFs would increase potential duplication of reporting and put additional burden on developing countries reporting.

110. Option put forward by few Parties in their submission include the use of indicators that would enhance clarity and comparability, for example, indicators for results achieved could include indicators: underachieved, achieved, overachieved the estimated results.

111. One Party also highlighted the importance of exploring ways to link the “use, impact and estimated results” of the activities to achieving the targets set out in NDCs and national adaptation plans, such as climate impact in terms of tCO<sub>2</sub>e tons avoided and number of beneficiaries.

### *Loss and damage*

112. Two groups of Parties expressed their view that support for averting, minimizing and addressing loss and damage should be included as one of the categories under type of support,

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as it represents a different issue to adaptation and often includes more than what can be reduced by adaptation.

*New and additional*

113. One group of Parties highlighted the importance of reporting on how financial support provided is new and additional, clearly showing that there is progression from previous levels. In addition, the same group of Parties suggested that information on exchange rate used and the source of conversion to United States dollars should be provided in the documentation box.

**5. Differentiating information within specific parameters**

*Proportion of mitigation and adaptation under type of support*

114. One group of Parties and one Party noted the importance of giving Parties the opportunity to report disaggregated amounts of financial support tagged as cross-cutting by specifying the proportion of mitigation and adaptation support, for example, in separate columns, under the reporting parameter “type of support”, if available.

*Grant equivalent value and face value*

115. Some groups of Parties noted in their submissions the importance of reporting on grant equivalent value, on a voluntary basis, as it is reflected in the MPGs. Another group of Parties, while noting the importance of grant equivalent metric in the context of concessionality of finance, highlighted that this metric does not exist for several financial instruments included in the MPGs. One group of Parties underscored that the detailed description of grant equivalency should be provided under the underlying assumptions, definitions and methodologies and also suggested including a custom footnote to briefly define grant equivalency.

116. Notwithstanding that there is no common methodology for reporting on grant equivalency, one group of Parties expressed the view that a specific column for reporting on grant equivalency is needed in the two tables for support provided and support mobilized, with an explanation of the calculation methodologies, discount rate applied and the final payment date in the documentation box. Another group of Parties suggested to insert a footnote in tables on support provided and mobilized, clarifying that the reporting of grant equivalency is voluntary.

**6. Consistency and comparability across tables**

*Linkages across FTC tables*

117. Several groups of Parties and two Parties expressed the need to clarify the linkages across the FTC tables and between tables on support needed and received for implementation of Article 13 of the Paris Agreement.

118. One group of Parties and one Party noted that technology development and transfer and capacity-building tables should aim to include additional information compared with the information reported in the finance tables. Another group of Parties expressed the view that these tables should include information on projects that are exclusively focused on technology development and transfer and capacity-building, to avoid double counting.

119. Options put forward by several groups of Parties and one Party include auto-populating information reported in technology development and transfer and capacity-building tables if tick boxes are used for the corresponding activity in the finance tables, for example, by specifying in the finance tables whether an activity supports capacity-building and/or technology development and transfer by using a tick box.

*Consistent classifications and compatibility with other reporting systems*

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120. Some Parties highlighted the importance of promoting comparability and consistency in reporting on support provided and mobilized, as well as needed and received, including by using consistent classifications (e.g. sector, subsector, type of technology, measure or activity, and other) throughout the FTC tables or by harmonizing national data systems with those of other countries and institutions and with international systems.

121. Two groups of Parties expressed the view that in order to enable coherence and comparability and avoid placing an undue reporting burden on Parties, the CTF should be compatible with other systems, such as the data systems and methodologies of the Development Assistance Committee of the Organisation for Economic Co-operation and Development, to the extent possible. At the same time, one group of Parties noted that comparability should not be at the expense of reporting accuracy, for example, where a reporting Party is able to quantify climate finance at a more granular level than that requested by other standardized systems. Another group of Parties underscored the possibility of entering and uploading the data manually without a data transfer and subsequent possibility to adjust and amend the data to ensure consistency of the data with the UNFCCC reporting framework.

#### **7. Examples of CTF tables**

122. Examples of tables for FTC support are included in recent and/or previous submissions of: African Group of Negotiators (AGN), the Independent Alliance of Latin America and the Caribbean (AILAC), Alliance of Small Island States (AOSIS), Canada, the Environmental Integrity Group (EIG), the European Union (EU), Least Developed Countries Group (LDC Group) and Like-Minded Developing Countries (LMDC) and are available on the UNFCCC submission portal.<sup>20</sup>

## **V. Conclusions**

123. Some Parties proposed a way forward. One Party observed that some Parties may plan on submitting their first GHG inventory in accordance with the MPGs in April 2023, and as such, it is necessary to reach a decision on the CRTs by the end of 2021. That Party suggested that to enable a decision to be reached, at least two technical workshops will be needed over the course of 2021, each organized by sector (with an energy, IPPU and waste track and an agriculture and LULUCF track), and that these workshops would be facilitated by requesting the SBSTA Chair or the secretariat to prepare draft CRTs in advance. A group of Parties cautioned that in consideration of Rule 16 on these matters at COP 25, information contained in submissions of that group of Parties and others should not be seen as a source of advice or recommendation or lead to a decision, and that voluntary submissions cannot be used as a reference in the ordinary session.

124. One Party also reflected on the adoption of the *Good Practice Guidance for Land Use, Land-Use Change and Forestry* and the 2006 IPCC Guidelines, where a first version was temporarily adopted, and after several years of trial use by Parties and experience gained, the original version was reviewed and updated as necessary. That Party noted that such a step-by-step process could be applied for the adoption of CRTs.

## **VI. Annexes**

### **A. Annex I: Compilation of possible CRTs**

125. Owing to the complexity and importance of colour coding in the CRTs, the possible CRTs are not included in this document but can be downloaded from the UNFCCC website

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<sup>20</sup> Available at: <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.



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at <https://unfccc.int/process-and-meetings/bodies/subsidiary-bodies/subsidiary-body-for-scientific-and-technological-advice-sbsta/sbsta-chair-lobby#eq-5>.

**B. Annex II: Visual illustration of examples for implementing the flexibility provisions**

126. Owing to the complexity and importance of colour coding in the illustrative examples for implementing the flexibility provisions, they are not included in this document but can be downloaded from the UNFCCC website at <https://unfccc.int/process-and-meetings/bodies/subsidiary-bodies/subsidiary-body-for-scientific-and-technological-advice-sbsta/sbsta-chair-lobby#eq-5>.