

SBSTA agenda item 10(a)

Common reporting tables for the electronic reporting of the information in the national inventory reports of anthropogenic emissions by sources and removals by sinks of greenhouse gases

Informal note by the co-facilitators

26 June 2019

Note: The draft elements contained in this paper have been prepared by the co-facilitators of the negotiations on this agenda item under their own responsibility. The elements have been drawn from views submitted by Parties prior to this session¹ and further discussions among Parties during the session. These elements are preliminary, are not exhaustive and have no formal status and should not be considered as final in any way. They are offered to assist us in advancing the discussions on this matter and do not prejudge further work or prevent Parties from expressing their views at any time.

¹ The submissions from Parties and groups of Parties are available on the submission portal at <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

Overview of the informal consultations on this sub-item

The informal consultations on this agenda sub-item were co-facilitated by Xiang Gao (China) and Helen Plume (New Zealand). The group held six informal consultations between 17 and 25 June 2019.

The co-facilitators prepared this informal note under their own responsibility for Parties' consideration. It reflects the views provided in submissions on relevant matters by Parties and groups of Parties by 21 June, and the views shared during the informal consultations. The co-facilitators recognize that the common reporting tables (CRT) should take into account the established practice and experience of the existing measurement, reporting and verification system under the UNFCCC.

Elements considered

Discussions at the session focused on four broad questions:

- Is there a specific set of tables that could serve as a starting point for the work?
- What is the structure and content of the tables (e.g. what information is reported)?
- How should the flexibility provisions contained in the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement (MPGs)² for those developing country Parties that need them in the light of their capacities be considered in the reporting of information in the CRT?
- Should discussions be limited to only the structure and content of the CRT, or should considerations related to possible future software tools be taken into account?

The need for capacity-building to support developing countries' reporting was an underlying theme of the discussions.

Parties' views on each of these questions are captured below. Annex I contains information on flexibility for those developing country Parties that need it in the light of their capacities. Annex II contains links to the current Common Reporting Format (CRF) tables for developed countries and tables 1 and 2 in the annex to decision 17/CP.8 (national communication reporting tables for developing countries),³ as well as the presentations given by the secretariat at the session. The issues identified below do not prejudice the outcome of any further discussion; rather, they are intended to help Parties to recall areas of discussion.

Is there a specific set of tables that could serve as a starting point for the work?

- The starting point for the development of the CRT was discussed. The group considered the CRF tables contained in annex II to decision 24/CP.19 and tables 1 and 2 of the annex to decision 17/CP.8.
- The principles to be considered include transparency, accuracy, completeness, consistency and comparability, no backsliding, minimizing undue burden, consistency with the MPGs, efficiency, and recognizing existing practice and experience.

What is the structure and content of the tables (e.g. what information is reported)?

- The structure and content of the reporting tables currently being used were considered, including the following:
 - Summary tables, including:
 - Emissions/removals by sector/category;
 - Emission/removal trends for the time series;
 - Sectoral tables, including:
 - Sectoral background data tables containing activity data, emissions/removals and implied factors as well as additional information (information items, documentation boxes, explanatory footnotes);
 - Sectoral report tables containing emissions/removals.

² Decision 18/CMA.1, annex.

³ Table 1, titled "National greenhouse gas inventory of anthropogenic emissions by sources and removals by sinks of all greenhouse gases not controlled by the Montreal Protocol and greenhouse gas precursors", and table 2, titled "National greenhouse gas inventory of anthropogenic emissions of HFCs, PFCs and SF₆"

- The group did not have sufficient time to consider the following:
 - Other sectoral tables containing sector-specific information (e.g. reference approach, land-transition matrix);
 - Other cross-sectoral tables summarizing quantitative and/or qualitative information (e.g. indirect emissions, key categories, recalculations).

How should the flexibility provisions in the MPGs be considered in the reporting of information?

- Several options for incorporating the flexibility provisions were discussed; these may not be exhaustive nor mutually exclusive:
 - Footnotes to the CRT to explain where a flexibility provision in the MPGs exists;
 - Existing notation keys or a new notation key;
 - Documentation boxes;
 - A table to report on flexibilities used by a Party;
 - Hiding blank columns or rows of tables
 - Narrative description in the national inventory document.
- In addition, the co-facilitators prepared a list of flexibility provisions included in chapter II of the MPGs to assist Parties in addressing this matter. This is included in Annex I.

Should discussions be limited to only the structure and content of the common reporting tables, or should considerations related to possible future software tools be taken into account?

- The group discussed the tables and software tools and considered the following:
 - As a first step, to focus on the reporting tables;
 - To discuss tables together with more background on the software tools that are currently used by Parties to facilitate reporting.

Need for capacity-building to support developing countries' reporting

- The group recognized that capacity building for developing country Parties is essential to facilitate reporting in accordance with the enhanced transparency framework
- Developing countries noted that they have limited or no experience with the use of CRF tables for developed countries or the use of the data entry interface (CRF Reporter), and expressed the need for opportunities for capacity building in that regard. The following options were proposed:
 - Sharing of experience by Parties that have experience in reporting CRF tables;
 - Granting access to the CRF Reporter to developing countries that so request it to enable them to gain experience of the data entry interface.

Annex I: Flexibility

This annex contains information on the provision of flexibility to those developing country Parties that need it in the light of their capacities. It includes:

Part 1: general information on the provision of flexibility to those developing country Parties that need it in the light of their capacities, as contained in the annex to decision 18/CMA.1 (modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement), chapter I.C;

Part 2: a list of the specific flexibility provisions in chapter II of the annex to decision 18/CMA.1.

Part 1: General information on the provision of flexibility to those developing country Parties that need it in the light of their capacities

I.C. Flexibility to those developing country Parties that need it in the light of their capacities

4. In accordance with Article 13, paragraph 2, of the Paris Agreement, the enhanced 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 these MPGs shall reflect such flexibility.

5. These MPGs specify the flexibility that is available to those developing country Parties that need it in the light of their capacities pursuant to Article 13, paragraph 2, reflecting flexibility, including in the scope, frequency and level of detail of reporting, and in the scope of the review, as referred to decision 1/CP.21, paragraph 89.

6. The application of a flexibility provided for in the provisions of these MPGs for those developing country Parties that need it 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 provided for in these 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.

Part 2

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

Provision reference in annex to decision 18/CMA.1	Provision in the MPGs	Flexibility provision for those developing country Parties that need it in the light of their capacities
<p>Key category analysis annex, para. 25</p>	<p>Shall implement the key category analysis consistent with the IPCC guidelines (i.e. apply the 95 per cent threshold defined in the IPCC guidelines).</p>	<p>Have the flexibility to 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.</p>
<p>Uncertainty assessment annex, para. 29</p>	<p>Shall quantitatively estimate and qualitatively discuss the uncertainty of the emission and removal estimates for all categories, including inventory totals, for at least the starting year and the latest reporting year of the inventory time series and shall also estimate the trend uncertainty for these same categories/inventory totals for the entire time series.</p>	<p>Have the flexibility to provide, at a minimum, a qualitative discussion of uncertainty for key categories, using the IPCC guidelines where quantitative input data are unavailable to quantitatively estimate uncertainties. Parties are also encouraged to provide a quantitative estimate of uncertainty for all source and sink categories of the GHG inventory.</p>
<p>Assessment of completeness annex, para. 30</p>	<p>Each Party should indicate the sources and sinks (categories, pools and gases) that are not considered in the national inventory report but for which estimation methods are included in the IPCC guidelines and explain the reasons for such exclusion.</p>	
<p>Use of the notation key “NE” (not estimated) annex, para. 32</p>	<p>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 CO₂ eq, whichever is lower.</p> <p>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.</p>	<p>Have 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 CO₂ eq, whichever is lower.</p> <p>The total national aggregate of estimated emissions for all gases from categories considered insignificant, in this case, shall remain below 0.2 per cent of the national total GHG emissions, excluding LULUCF.</p>

Provision reference in annex to decision 18/CMA.1	Provision in the MPGs	Flexibility provision for those developing country Parties that need it in the light of their capacities
QA/QC annex, para. 34	Shall elaborate an inventory QA/QC plan in accordance with the IPCC guidelines, including information on the inventory agency responsible for implementing QA/QC.	Are encouraged to elaborate an inventory QA/QC plan in accordance with the IPCC guidelines, including information on the inventory agency responsible for implementing QA/QC.
QA/QC annex, para. 35	Shall implement and provide information on general inventory QC procedures in accordance with the QA/QC plan and the IPCC guidelines.	Are encouraged to implement and provide information on general inventory QC procedures in accordance with the QA/QC plan and the IPCC guidelines.
Sectors and gases annex, para. 48	Shall report seven gases: CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ and NF ₃ .	Have the flexibility to instead report at least three gases (CO ₂ , CH ₄ and N ₂ O) as well as any of the additional four gases (HFCs, PFCs, SF ₆ and NF ₃) 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 annex, para. 57	Shall report a consistent annual time series starting from 1990.	Have the flexibility to report data covering, at a minimum, the reference year/period for its NDC and, in addition, a consistent annual time series from at least 2020 onward.
Time series annex, para. 58	The latest reporting year shall be no more than two years prior to the submission of the national inventory report.	Have the flexibility that the latest reporting year shall be no more than three years prior to the submission of the national inventory report.

Annex II: Additional background information provided during the informal consultations

The secretariat was invited to present information on the reporting tables currently used by developed and developing countries, including:

- CRF tables;
- Tables 1 and 2 of the annex to decision 17/CP.8 (national communication reporting tables for developing countries).

The presentations are available at:

<https://unfccc.int/process-and-meetings/conferences/bonn-climate-change-conference-june-2019/sessions/sbsta-50#eq-24>.

In addition, the current CRF tables for developed countries are available at:

- **Sectoral tables for energy, industrial processes and product use and waste**

http://unfccc.int/files/national_reports/annex_i_ghg_inventories/reporting_requirements/application/vnd.openxmlformats-officedocument.spreadsheetml.sheet/set_1_energy.ippu.waste_final_16nov13.xlsx.

- **Sectoral tables for agriculture and land use, land-use change and forestry**

http://unfccc.int/files/national_reports/annex_i_ghg_inventories/reporting_requirements/application/vnd.openxmlformats-officedocument.spreadsheetml.sheet/set_2_afolu_final_16nov13.xlsx.

- **Summary and other cross-sectoral tables**

http://unfccc.int/files/national_reports/annex_i_ghg_inventories/reporting_requirements/application/vnd.openxmlformats-officedocument.spreadsheetml.sheet/set_3_cross-sectoral_final_16nov13.xlsx.

The national communication reporting tables (tables 1 and 2 in the annex to decision 17/CP.8) are available at:

<https://unfccc.int/sites/default/files/resource/docs/cop8/07a02.pdf#page=11>.
