

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

Note: The draft elements contained in this informal note have been prepared by the co-facilitators of the informal consultations on this agenda sub-item under their own responsibility. The draft elements have been drawn from views submitted by Parties, and further discussion among Parties, prior to and during the first sessional period of the Subsidiary Body for Scientific and Technological Advice in 2021. The elements are not exhaustive, have no formal status and should not be considered final in any way. They are intended to assist Parties in advancing the discussions on this matter and do not prejudice further work or prevent Parties from expressing their views at any time.

Elements discussed at the informal consultations

1. The informal consultations on agenda sub-item 14(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”, during this first sessional period were co-facilitated by Xiang Gao (China) and Helen Plume (New Zealand).
2. This informal note highlights the approach to and summarizes the key topics of the discussions under this agenda sub-item. Annexes I and II contain the latest compilations of examples of common reporting tables (CRTs) discussed during this sessional period (see para. 3 below).

Approach to the discussions during the first sessional period

3. Under the guidance of the SBSTA Chair, the co-facilitators provided examples of possible CRTs for a range of summary, cross-cutting, sectoral and sectoral background reporting tables as a basis for advancing the discussions during this sessional period. The composite tables were drawn up on the basis of views submitted by Parties and experience from the reporting and review processes, striving to represent all views in a table or set of tables. In particular, we discussed the following types of table:
 - (a) Summary reporting tables, including on emission trends;
 - (b) Cross-cutting tables, including on key category analysis and completeness;
 - (c) Sectoral table, example for the energy sector;
 - (d) Sectoral background tables, examples for the energy sector.
4. Following their expressed willingness to discuss the tables at a technical level, Parties were given the opportunity to provide views on the structure and content of some of the example tables discussed, as well as on the illustrative examples of the application of the flexibility provisions.¹ Parties were asked to consider whether the tables and the possible options for applying the flexibility provisions shown in the tables reflected the requirements of the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement (MPGs).²
5. Although there was an interactive discussion on the tables, owing to the limited time available, the challenges experienced by some Parties with virtual participation, and the need to adequately consult with relevant sector experts, Parties were not able to discuss all the

¹ Flexibility that is available to those developing country Parties that need it in the light of their capacities.

² Decision 18/CMA.1, annex, chaps. I–II.

tables provided by the co-facilitators and may not have been able to fully review the content of all the tables, thus indicating a need for further work.

Key topics of the discussions

6. Examples of tables, as contained in annexes I and II, served as the overall framework and guide for the discussions. Parties provided views on four key topics: (1) structure and content of the tables; (2) application of the flexibility provisions contained in the MPGs; (3) use of reporting software; and (4) capacity-building.

A. Issues raised regarding the structure and content of the tables

7. Parties provided their views on whether the tables contained in annexes I and II are aligned with the MPGs. Additional comments on the examples of the application of the flexibility provisions in the tables are provided in section B below.

8. Regarding whether the example tables in annexes I and II may be considered as a basis for further discussion, the following views were expressed:

(a) Some Parties noted that, in paragraph 12 of decision 18/CMA.1, the SBSTA was requested to develop the tables pursuant to the MPGs, taking into account the existing common tabular formats and common reporting formats. These Parties also noted that, according to the annex to decision 18/CMA.1, paragraph 20, Parties shall use the 2006 IPCC Guidelines. Some Parties noted the existing common reporting format (CRF) tables are the most appropriate starting point for the discussion;

(b) Some Parties noted that using the CRF tables used by Annex I Parties for reporting under the Convention for their GHG inventory reporting may be problematic for some developing countries as an equitable starting point. Some Parties noted that the starting point for developing countries may not have been fully reflected in the example tables, as developing countries have limited experience in dealing with the level of detail in the examples of tables. Some Parties noted that the development of the tables should take into consideration past experience, the MPGs and the 2006 IPCC Guidelines;

(c) Some Parties noted that the example tables in annexes I and II are a good basis for discussion;

(d) Some Parties expressed the view that the example tables presented do not adequately reflect the views expressed in their submissions;

(e) Some Parties noted the need for experts to engage in further technical discussions after this session, but prior to CMA 3 in November 2021.

9. Regarding whether all tables included in annexes I and II are mandatory for reporting by all Parties, the following views were expressed:

(a) Some Parties consider that all CRTs, including summary, cross-cutting, sectoral and sectoral background reporting tables, are mandatory for reporting, with the application of flexibility provisions where appropriate, to align with the MPGs and promote the transparency, accuracy, completeness, consistency and comparability (TACCC) principles;

(b) Some Parties consider that developing countries should only report summary tables and cross-cutting tables, while developed countries should continue to report tables similar to the CRF tables in line with the principle of no backsliding.

10. Regarding the distinction between the input to the reporting software and the generated output, reporting tables, the following views were expressed:

(a) Some Parties noted that they are providing their views under the assumption that the tables in annexes I and II are examples of output tables;

(b) A distinction was made by some Parties between the output tables from the electronic reporting software and the information that will be input into that software. In addition to the structure and content of the tables, this issue may be related to the application of the flexibility provisions and the use of the software. These Parties noted that it should not be possible to delete rows or columns in the software itself, but rather Parties to use notation

keys for the flexibility provisions, with the output generated from the software reflecting the flexibility applied using the “flexibility provision notation key” or export tables by omitting rows or columns. These Parties noted that the secretariat could generate tables containing complete input, including the use of the flexibility provision notation key, and these tables could be made available to technical experts to facilitate the review process on request;

(c) Some other Parties do not see the adoption of software or input of information as within the scope of the mandate as defined in decision 18/CMA.1, but see that CRTs are those tables that are transparently reported by Parties in their reports.

11. Regarding enhancing the user-friendliness of the Excel workbook contained in annexes I and II, there was a suggestion by some Parties to include a table of contents in the workbook of the CRTs, to include a list of the tables with links for navigation.

12. **For the summary reporting tables**, the following views were expressed by one or more Parties:

(a) Some Parties expressed concern regarding additional categories shown for the LULUCF sector as they correspond to already identified land-use categories (e.g. N₂O fertilization), but otherwise noted that the summary tables look fine;

(b) Some Parties noted that the tables in annexes I and II are a good starting point;

(c) Some Parties noted that the tables in annexes I and II could be further discussed and considered.

13. Regarding the category naming convention, the following views were expressed by one or more Parties:

(a) Some Parties noted that not all the category names are the same as those in the 2006 IPCC Guidelines (e.g. oil and natural gas and other energy production, navigation);

(b) Some Parties noted that the naming convention should follow the requirements in the MPGs and not directly the methodological guidance provided in the 2006 IPCC Guidelines.

14. Regarding consideration of the 2019 Refinement to the 2006 IPCC Guidelines, the following views were expressed by one or more Parties:

(a) Some Parties noted the need to include categories from the 2019 Refinement to the 2006 IPCC Guidelines for Parties that voluntarily choose to apply the 2019 Refinement;

(b) Some Parties noted the need to enable Parties to report information for country-specific categories to facilitate full and comprehensive reporting;

(c) Some Parties disagreed with reorganizing the categories to reflect the 2019 Refinement to the 2006 IPCC Guidelines in the tables;

(d) Some Parties suggested working first on a single set of tables based on the 2006 IPCC Guidelines. Some Parties noted that it may not be practical to accommodate the 2019 Refinement to the 2006 IPCC Guidelines at this late stage.

15. **For the key category analysis table**, all comments on this table were related to the application of options for the flexibility provisions (see section B below).

16. **For the GHG emission trends table**, the following views were expressed by one or more Parties:

(a) Some Parties noted that the tables are well structured and consistent with the MPGs;

(b) Some Parties expressed concern about the additional categories shown for the LULUCF sector as they correspond to already identified land-use categories (e.g. N₂O fertilization);

(c) Some Parties indicated that emission trends are better displayed in a graph than in a table (e.g. the user could push a button in the software and generate and report a graph).

17. ***For the completeness table***, the following views were expressed by one or more Parties:

(a) Some Parties consider that the completeness table is very useful, especially for reviewers, as it provides a quick idea of the reporting status of the Parties, and that it is better to present this table as an Excel spreadsheet than as a pdf file;

(b) Some Parties identified that there is no need for such a table, and the information could be provided in narrative format in the national inventory document (NID).

18. ***For the sectoral tables and background tables for the energy sector***:

(a) Regarding the structure of the tables, the following views were expressed by one or more Parties:

(i) Some Parties noted that the example tables contain all necessary elements and consistent table coding;

(ii) Some Parties noted that the tables should allow more disaggregated reporting in line with national circumstances;

(iii) Some Parties supported the need for further work on the tables;

(iv) Some Parties noted that the same considerations discussed for the energy sector apply for all sectors;

(v) Some Parties indicated that they had further additional detailed comments on the tables;

(b) Regarding the reporting of activity data, the following views were expressed by one or more Parties:

(i) Some Parties noted that paragraph 40 of the MPGs requires reporting of activity data so there is a need for background tables in the CRTs;

(ii) Some Parties noted that there is no requirement for background tables to be reported in the CRTs. Some Parties noted that activity data could be reported in the NID. Some Parties noted that activity data might not be reported owing to confidentiality constraints.

B. Issues raised regarding the application of the flexibility provisions

19. Regarding the extent of the flexibilities offered by the MPGs, the following views were expressed by one or more Parties:

(a) Some Parties recalled that the flexibility provisions available are defined in the MPGs³ and satisfy the requirement in paragraph 5 of the MPGs and paragraph 89 of decision 1/CP.21;

(b) Some Parties noted that, according to paragraph 89 of decision 1/CP.21, such flexibilities shall be reflected in the development of the MPGs, and such flexibilities are reflected in the annex to decision 18/CMA.1;

(c) Some Parties expressed the view that paragraphs 4–5 of the MPGs and paragraph 89 of decision 1/CP.21 state that developing country Parties shall be provided flexibility, including in the scope, frequency and level of detail of reporting;

(d) Some Parties noted that the approach for applying flexibility is self-determined by the Party, and it could be a combination of different methods;

(e) Some Parties identified the possibility for the application of flexibility beyond the MPGs, for example regarding the need to use the reporting software, the need to report all tables or the requirement to report at a certain level of detail;

(f) Some Parties noted that the application of flexibility beyond the MPGs would contradict the MPGs and is beyond the agreed mandate in decision 18/CMA.1.

³ Annex to decision 18/CMA.1, paras. 25, 29, 32, 34–35, 48, and 57–58.

20. Regarding the options for applying flexibility, the following views were expressed by one or more Parties:

(a) Parties noted that there is a range of approaches to applying the flexibility provisions in the CRTs, including:

- (i) Colours or shading in cells;
- (ii) Notation keys (new or existing);
- (iii) Documentation boxes;
- (iv) Footnotes, narrative descriptions or dropdown menus;
- (v) Deleting or not displaying rows, columns, elements or entire tables;
- (vi) Providing less disaggregated data;
- (vii) Adding a column to provide explanation for using the flexibility provision;
- (viii) Providing in the biennial transparency report, NID and/or CRTs a summary table showing where the specific flexibility provisions have been applied, the specific capacity constraints, and the self-determined estimated time frames for improvements in relation to those capacity constraints. Some Parties supported the addition of a column to this table for support required to address the capacity constraints. This table could be automatically populated using the reporting software;

(b) Most Parties highlighted that they have a preference as to which option or combination of options for applying flexibility is most appropriate;

(c) Some Parties noted that the use of some flexibility provisions can only be reflected in the NID;

(d) Some Parties noted that the options for applying flexibility, as included in the yellow highlighted tabs in the tables in annexes I and II, cover all of the possible flexibility options considered by Parties;

(e) Some Parties noted that the options for applying flexibility, as included in the yellow highlighted tabs in the tables in annexes I and II, cover most of the possible flexibility options considered by Parties;

(f) Some Parties noted the need for clarity on the relationship between documentation boxes and their use with the potential additional columns for explanations on the use of flexibility;

(g) Some Parties consider that there is a need for further discussion on these options (e.g. when referring to use of footnotes, whether footnotes are presented as a notation key or a number).

21. Regarding the application of the flexibility options in the tables, the following views were expressed by one or more Parties:

(a) Some Parties noted that there is a predetermined way of applying flexibility for each reporting table, and that one or more specific approaches to reflecting a flexibility provision should be built into each relevant CRT, for use by those developing country Parties that need it in the light of their capacity;

(b) Some Parties noted that a Party may choose a combination of one or more approaches to applying a flexibility provision in different areas. Some Parties noted that different ways of applying flexibility would not be inconsistent with the MPGs as long as the Party clarifies that it has applied the flexibility. Some Parties identified the need for further discussions on which combination of options would be most appropriate.

22. Regarding the deletion of rows, columns and/or tables as an option for implementing the flexibility provisions, the following views were expressed by one or more Parties:

(a) Some Parties noted that the deletion of rows, columns and/or tables affects the TACCC principles and is therefore inconsistent with the MPGs. Some Parties noted that the

deletion of rows and/or columns is inconsistent with paragraph 6 of the MPGs because Parties need to clearly indicate which flexibility provision was applied;

(b) Some Parties noted that the deletion of rows, columns and/or tables is consistent with the application of flexibility foreseen in the development of the MPGs, as contained in paragraph 89 of decision 1/CP.21.

23. Regarding the application of flexibility provisions and the use of software, the following views were expressed by one or more Parties:

(a) Some Parties noted that the application of flexibility could be through the use of output/ report generation functions in the reporting software. There may be a difference between input information and output tables. There may be a possibility of making input tables available for the purpose of the expert review during the review week upon the request of the technical expert review team. Some Parties mentioned that there could be different display options for the tables;

(b) Some Parties viewed the discussion of options for the output tables as inconsistent with the MPG adopted by decision 18/CMA.1 and the TACCC principles referred to in the MPGs.

24. Regarding the application of the flexibility provisions to specific tables included in annexes I and II, Parties made the following specific comments.

25. **For the summary reporting tables**, the following views were expressed by one or more Parties:

(a) Some Parties support the addition of the column for “Explanation for using flexibility provision” including discussion of capacity constraints and period for improvement;

(b) Some Parties noted that flexibility is not relevant in each row or column. As such, regarding the possible flexibility option of adding a column to provide an explanation for using the flexibility provision, it is not clear how to fill in the last column in the case of two flexibilities in the same row;

(c) Some Parties noted the fluorinated gases may be deleted, considering the flexibility option in paragraph 48 in the annex to decision 18/CMA.1, as well as all gases that are not required to be reported in accordance with the MPGs.

26. **For the key category analysis table**, the following views were expressed by one or more Parties:

(a) Some Parties noted that notation keys should be used for reporting categories that would have been key at a 95 per cent threshold, but that were not considered key because the Party chose to apply a lower threshold in accordance with the flexibility provision in paragraph 25 of the MPGs;

(b) Some Parties noted that there is no need to use notation keys for reporting categories that would have been key had a 95 per cent threshold been applied, but were not owing to the chosen threshold.

27. For the **GHG emission trends table**, the following views were expressed by one or more Parties:

(a) Some Parties noted that the best option for flexibility is to establish new notation keys to be used for years that Parties do not report;

(b) Some Parties noted that tables should only show columns for years that are filled.

28. For the **completeness table**, some Parties proposed use of a footnote if the notation key “NE” is reported on the basis of the use of the higher insignificance threshold. The insignificance threshold would then be indicated in the documentation box.

29. For the **sectoral tables for the energy sector**, the following views were expressed by one or more Parties:

(a) Some Parties noted that there should be no flexibility for gases in these tables, as only CO₂, CH₄ and N₂O are reported in this sector;

(b) Some Parties support the addition of the column for “Explanation for using flexibility provision” including discussion of capacity constraints and period for improvement;

(c) Some Parties noted that flexibility is not relevant in each row or column. As such, regarding the possible flexibility option of adding a column to provide an explanation for using the flexibility provision, it is not clear how to fill in the last column in the case of two flexibilities in the same row;

(d) Some Parties considered that sectoral report tables are not mandatory for developing country Parties.

30. For the *background tables for the energy sector*, the following views were expressed by one or more Parties:

(a) Some Parties support the addition of the column for “Explanation for using flexibility provision” including discussion of capacity constraints and period for improvement;

(b) Some Parties noted that flexibility is not relevant in each row or column. As such, regarding the possible flexibility option of adding a column to provide an explanation for using the flexibility provision, it is not clear how to fill in the last column in the case of two flexibilities in the same row;

(c) Some Parties considered that sectoral background tables are not mandatory for developing country Parties.

C. Issues raised regarding use of reporting software

31. Parties consider that use of software facilitates reporting and it is important to consider the software in connection with agreement on the tables.

32. Some Parties consider the secretariat to have a role in developing software for the reporting of CRTs and noted that the secretariat will be requested to develop the software for electronic reporting of the CRTs after the tables are adopted.

33. Some Parties noted that reporting software can automatically generate tables.

34. Some Parties highlighted the need for financial and capacity-building support for developing countries to use any software.

D. Issues raised regarding capacity-building (Article 13, paras. 14–15)

35. Parties highlighted that capacity-building for developing country Parties is essential to facilitate reporting in accordance with the enhanced transparency framework. Parties noted that, without appropriate financial, technical and capacity-building support, developing country Parties will not be able to properly implement the enhanced transparency framework.

36. Some Parties noted that progress and decisions on the enhanced transparency framework must be accompanied by concrete progress and decisions on support at CMA 3.

37. Some Parties highlighted the need for training in the use of any new reporting software.

Annex I. Compilation of example CRTs, including examples illustrating the application of flexibility (one workbook)

This annex contains the examples of summary, cross-cutting, sectoral and sectoral background reporting tables that were presented to advance discussions. Owing to time constraints, only a subset of those tables was discussed. In addition, this annex contains illustrative examples of the application of flexibility options for some of the example tables. These flexibility options could be extended mutatis mutandis to the corresponding tables for the other sectors.

The example tables and the application of flexibility provisions detailed in this annex are not exhaustive, have no formal status, do not necessarily represent an agreed starting point for future discussions and should not be considered final in any way. They are intended to assist Parties in advancing the discussions on this matter and do not prejudice further work or prevent Parties from expressing their views at any time.

The workbook is available at <https://unfccc.int/documents/278871>.

Annex II. Compilation of example CRTs, including examples illustrating the application of flexibility (three workbooks)

This annex contains the examples of summary, cross-cutting, sectoral and sectoral background reporting tables that were presented separately to facilitate their consideration to advance discussions. Owing to time constraints, only a subset of those tables was discussed. In addition, this annex contains illustrative examples of the application of flexibility options for some of the example tables. These flexibility options could be extended mutatis mutandis to the corresponding tables for the other sectors.

The example tables and the application of flexibility provisions detailed in this annex are not exhaustive, have no formal status, do not necessarily represent an agreed starting point for future discussions and should not be considered final in any way. They are intended to assist Parties in advancing the discussions on this matter and do not prejudice further work or prevent Parties from expressing their views at any time.

The three workbooks are available at <https://unfccc.int/documents/278873>.
