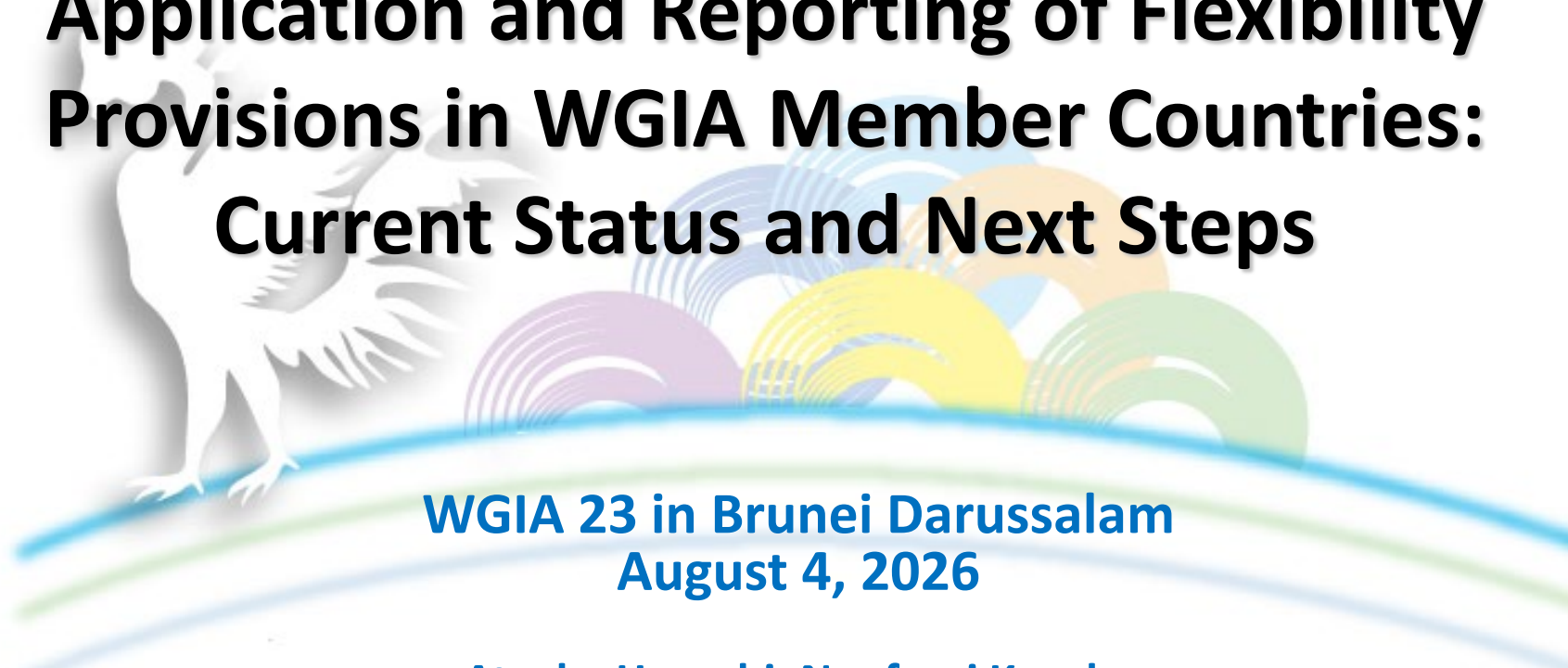


Application and Reporting of Flexibility Provisions in WGIA Member Countries: Current Status and Next Steps



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Key Decisions on Flexibility and *Today's Focus*

Key Decisions and contents

Para. 5 of the MPGs	These MPGs specify the flexibility that is available to those developing country Parties that need flexibility in the light of their capacities pursuant to Article 13, paragraph 2. ➤ There are 8 flexibilities available related to GHG inventory
Para. 6 of the MPGs	The application of a flexibility is to be self-determined. The developing country Party shall clearly indicate the provision to which flexibility is applied, concisely clarify capacity constraints and provide self-determined estimated time frames for improvements in relation to those capacity constraints.
Para. 5 of Decision 5/CMA.3, and its Annex (IV and V (outline of NID and BTR))	Provides detailed guidance on how flexibility should be reported, including use of the notation key “FX”, reporting tables, and documentation of capacity constraints and improvement plans.

Today's Focus

- ✓ How available flexibilities have been applied
- ✓ Whether reporting requirements have been met
- ✓ Whether documentation of flexibility use is adequate

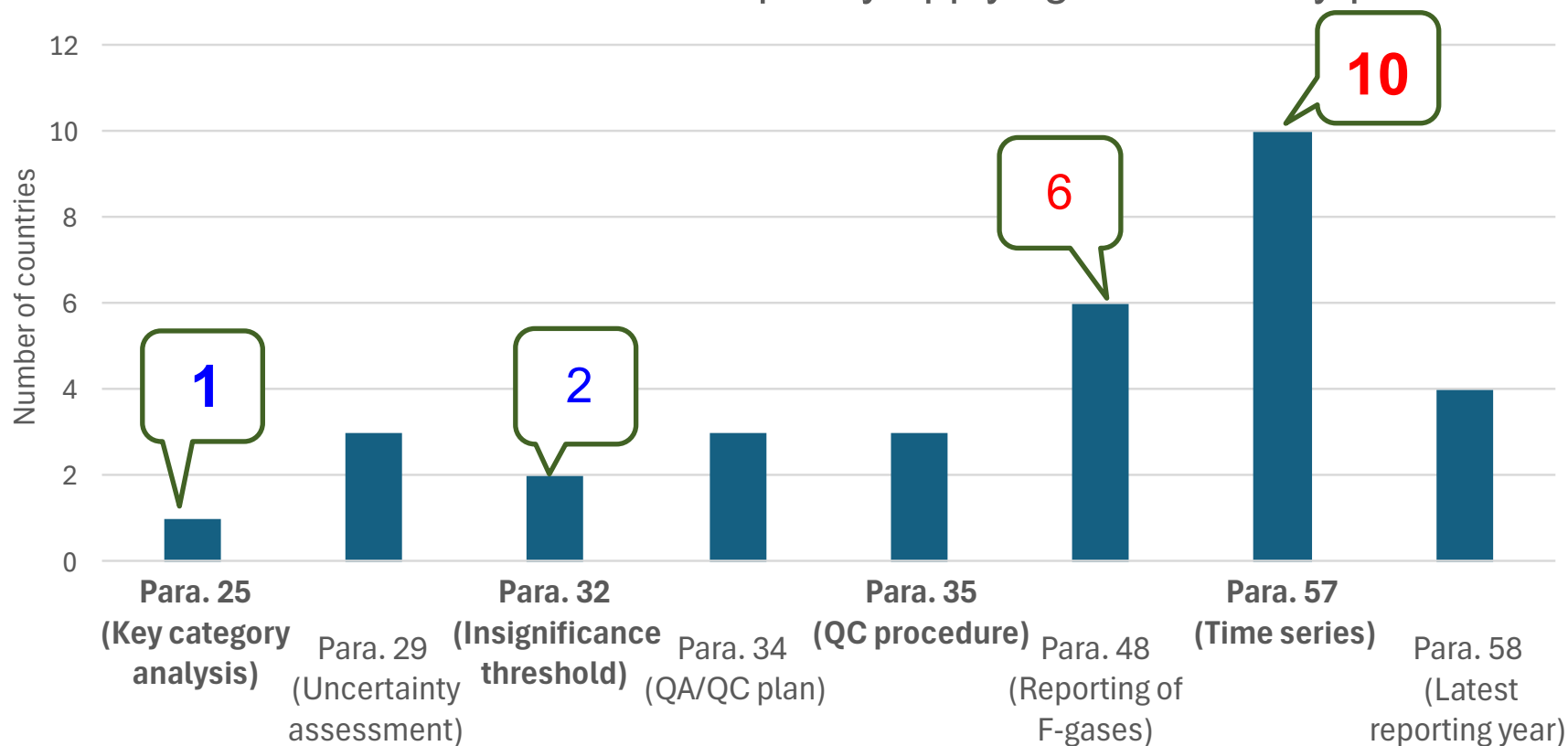
Available Flexibilities related to GHG inventory

MPG paragraph & short description	Standard requirement	Flexibility provision
Para. 25: Key category analysis	Identify key categories up to a 95% cumulative threshold	Identify key categories up to an 85% cumulative threshold
Para. 29: Uncertainty assessment	Report quantitative uncertainty assessment	Provide a qualitative uncertainty discussion only
Para. 32: Insignificance threshold	Category threshold: 0.05% of national total or 500 kt-CO₂ eq. , whichever is lower National aggregate: 0.1%	Category threshold: 0.1% of national total or 1,000 kt-CO₂ eq. , whichever is lower National aggregate: 0.2%
Para. 34: QA/QC Plan	Elaborate a QA/QC plan	Encouraged to elaborate a QA/QC plan
Para. 35: QC Procedure	Implement general QC procedures	Encouraged to implement general QC procedures
Para. 48: Reporting of F-gases	Report all seven gases	Report at least CO₂, CH₄ and N₂O , plus any additional relevant gases
Para. 57: Time series	Report an annual time series from 1990 onward	Report a time series starting from the NDC reference year/period and from 2020 onward
Para. 58: Latest inventory year	X-2	X-3

Most & Least Applied Flexibility Provisions

Out of the 13 countries that submitted BTR1

Number of WGIA countries explicitly applying the flexibility provisions

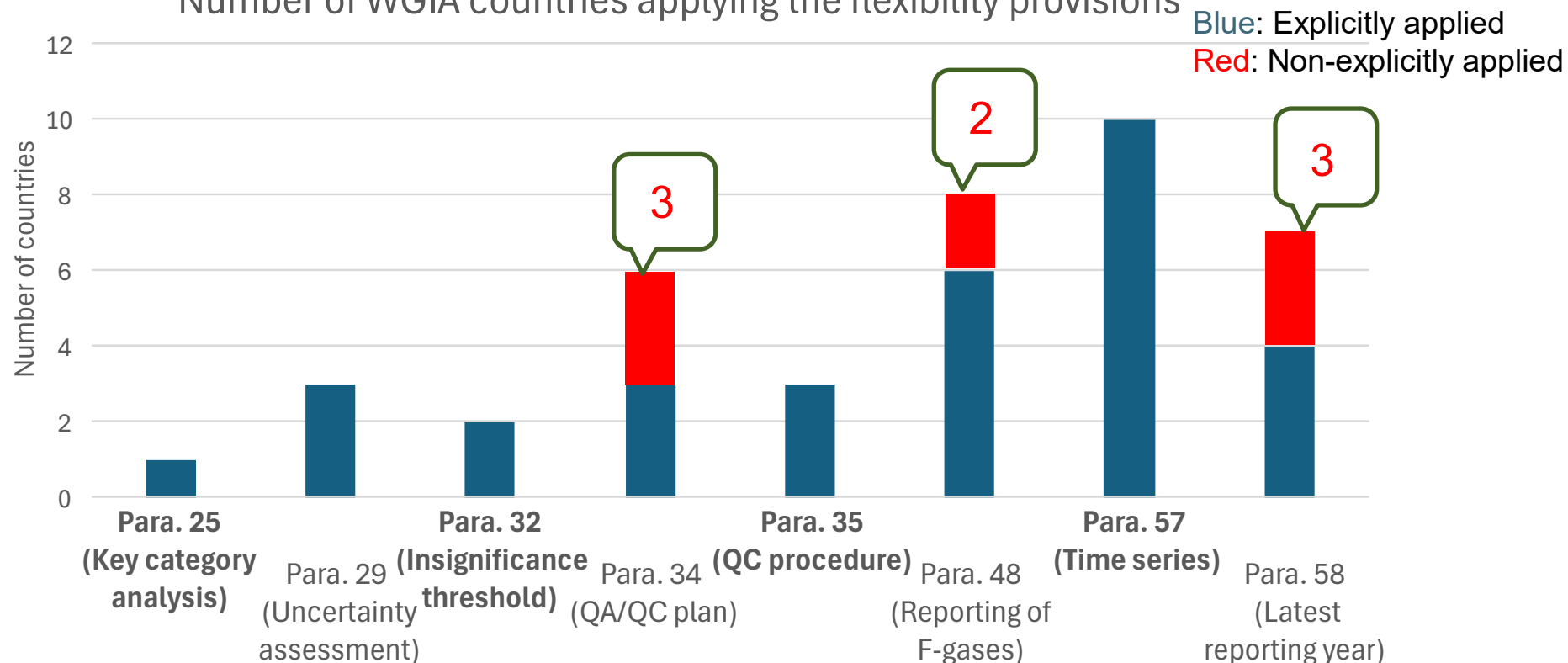


Based on the information provided in BTRs, NIDs and CRTs

- **Para. 57 (Time series)** was the most frequently applied flexibility provision, followed by **Para. 48 (Reporting of F-gases)**.
- **Para. 25 (key category analysis)** was the least frequently applied flexibility provision followed by **Para. 32 (Insignificance threshold)**

Reporting discrepancies

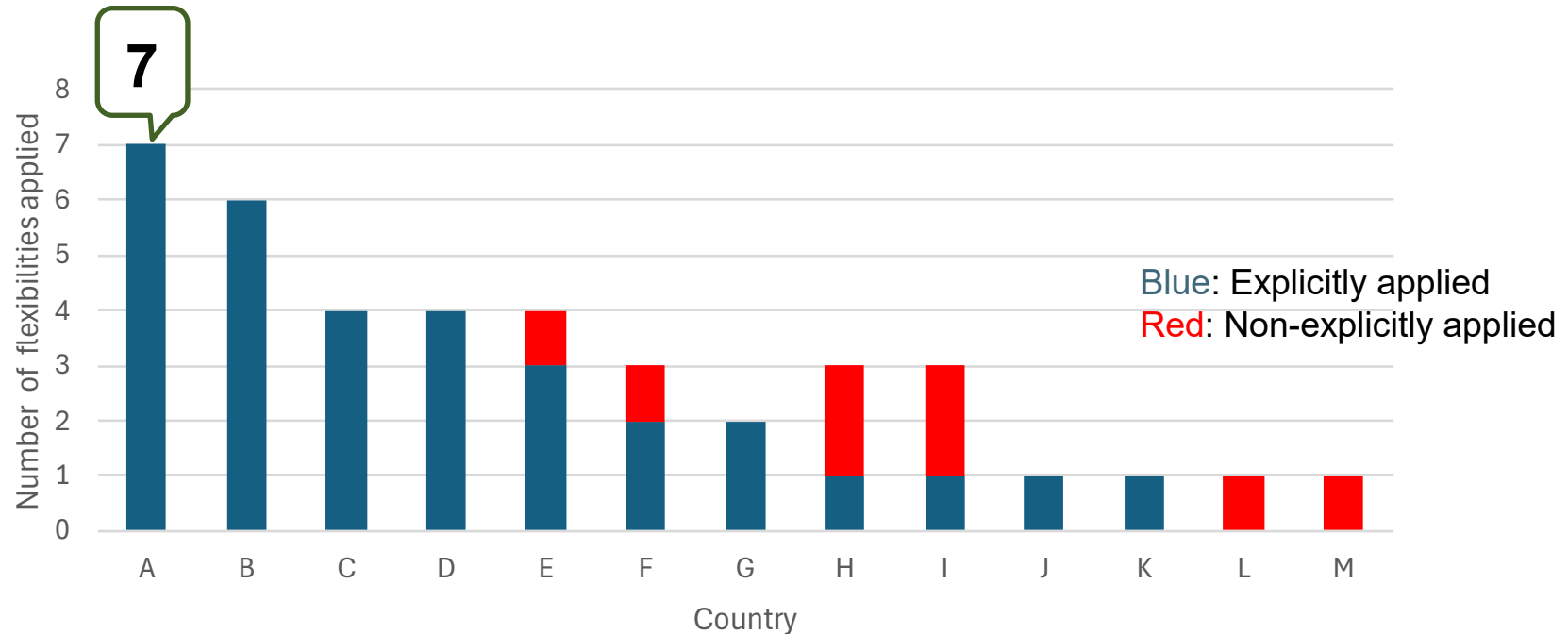
Number of WGIA countries applying the flexibility provisions



- Reporting omissions - applying flexibility provisions non-explicitly, were identified for some countries.
- Some reports did not include a QA/QC plan, without explicitly applying flexibility (para. 34).
- In some cases, it was not possible to determine whether gases unreported meant the application of flexibility provisions or omission of other notation keys. (para. 48) ➡ Slide 6
- In some cases, delayed submission resulted in the latest reported inventory year being X-3 or more. (para. 58) ➡ Slide 7

Number of Flexibility Provisions Applied in WGIA countries

Out of the 8 flexibility provisions



- Countries with only a small number of flexibility provisions applied were more likely to have reporting omissions.

(Spearman's rank correlation coefficient = -0.553 ($p = 0.050$))

Application of Flexibility provision Para. 48 (Reporting of F-gases)

Flexibility provision para. 48 was applied					
Country	Applied	HFCs *	PFCs *	SF6	NF3
A	✓	R	R	R	FX
B	✓	R	FX	FX	FX
C	✓	FX	R	FX	FX
D	✓	R	FX	FX	FX
E	✓	FX	FX	FX	FX
F		R	R	R	R
G	✓	R	FX	FX	FX
H		NR	NR	NR	NR
I		R	NR	R	NR
J		R	R	R	R
K		R	R	R	R
L		R	R	R	R
M		R	R	R	R

R: reported, FX: Flexibility provision is applied, NR: not reported

* The status has been checked at an aggregated level

Important!
Are main sources covered?

- **Six countries** explicitly applied flexibility provisions for reporting of F-gases.
- **Two countries** did not report certain F-gases without explicitly applying flexibility provisions, making it unclear whether omissions meant unreported flexibility application or incomplete reporting with missing notation keys (e.g. “NO”, “NA”).

Application of Flexibility provisions para. 57 (Time series) & para. 58 (latest inventory year)

Years reported

Country	1990	1994	2000	2005	2010	2015	2016	2019	2020	2021	2022	Year submitted	Application of flexibility provision	
													58	57
A												2024	✓ X-3	✓
B												2025	✓ X-5	✓
C												2024		✓
D												2025	✓ X-3	✓
E												2024		✓
F												2026	X-4	✓
G												2024		✓
H												2024		✓
I												2024		✓
J												2024		✓
K												2024	✓ X-3	
L												2025	X-3	
M												2025	X-3	

- Countries applying fewer flexibility provisions tend to have more complete time series. (Spearman's rank correlation coefficient = -0.59 (p = 0.034))
- It seems that, in some cases, the latest inventory year became more than X-3 due to unintended delays in submission.

Reporting requirement for application of Flexibility provisions (Para. 6 of the MPGs)

Country	Number of flexibilities applied	Clarification of capacity constraint	Timeframe for improvement
A	7	✓	✓
B	6	✓	✓
C	6	✓	✓
D	4	✓	✓ (*timeframe is not specified)
E	3	✓	✓
F	2	✓	✓
G	2	✓	NO
H	1	NO	NO
I	1	NO	NO
J	1	✓	NO
K	1	✓	NO
L	0	—	—
M	0	—	—

- Many countries did not provide sufficient information on the timeframe for improvement.

Documentation of flexibility (5/CMA.3)

Documentation status:

Reporting in CRTs

- ✓ Reporting through the Flex_Summary sheet (5 countries)
- ✓ Reporting “FX” (flexibility) in the relevant cells of the CRT (GHG inventory) (2 countries)
- ✓ Reporting data only for selected years in the time series and omitting columns/tables for years where flexibility was applied, in accordance with paragraphs 57–58 (10 countries)

Reporting in NID or BTR

- ✓ Reporting on flexibility provisions in Chapter VII of the BTR, Section 1.9 of the NID, or relevant sections of the NID (Chapters 3–7), in accordance with Decision 5/CMA.3, Annex V (12 countries)

- Inconsistencies were identified between reporting in the CRTs and the NID/BTR.

We think that . . .

- A clear understanding of the country's own current reporting status including its use of flexibility provisions is important, in order for determining improvement areas.
- Clear and accurate reporting of applied flexibility provisions, specific capacity constraints, and timeframes for improvement is essential for the country's continuous improvement in transparency.

Further Discussion in Session III



For the next
step!

Towards reducing the use of Flexibility.....

- Can we share practical examples of stepwise improvement and how progress can be monitored?
- Which provisions should be prioritized?
 - X-2 with timely submission?
- Apart from the flexibility, are there higher priority issues that should be addressed?
 - Ensuring the regular and continuous submission of inventories?