

## Instructions on SEF tables (in-session discussion text)

The entire text is considered to be between square brackets

### [Guidance for reporting of SEF tables]

#### [Instructions on individual tables]

*Original version: SBSTA38 conclusions on item 11(a) (see FCCC/SBSTA/2013/3/Add.2, pages 63-70).*

***This version: 14 November 2013@2230***

#### **A. Table 1. -Total quantities of Kyoto Protocol units by account type at beginning of reported year**

1. In table 1, each [Annex I Party] shall provide information on the total quantities of Kyoto Protocol units contained in its national registry, by account type and by unit type, as of 1 January of the reported year.
2. ~~f~~Each [Annex I Party] shall report on the total quantities of Kyoto Protocol units, by unit type, held in each of the following account types:
  - (a) 'Party holding accounts' (decision 13/CMP.1, annex, paragraph 21 (a));
  - (b) 'Entity holding accounts' (decision 13/CMP.1, annex, paragraph 21 (b));
  - (c) 'Retirement account' (decision 13/CMP.1, annex, paragraph 21 (f));
  - (d) ~~f~~'Previous period surplus reserve account'~~f~~ (decision 1/CMP.8, paragraph 23);
  - (e) ~~f~~'Article 3.3/3.4 net source cancellation accounts'~~f~~, for cancellation of Kyoto Protocol units as a result of emissions from activities under Article 3, paragraphs 3 and 3.4, of the Kyoto Protocol (decision 13/CMP.1, annex, paragraph 21 (c) and decision 2/CMP.7);
  - (f) 'Non-compliance cancellation account', for cancellation of Kyoto Protocol units following a determination by the Compliance Committee that the [Annex I Party] is not in compliance with its commitment under ~~f~~Article 3, paragraph 1~~f~~ ~~<<NB:discussed and agreed that 3.1bis is not applicable here>>~~~~f~~ (decision 13/CMP.1, annex, paragraphs 12(e) and 21 (d));
  - (g) 'Voluntary cancellation account', for voluntary cancellations (decision 13/CMP.1, annex, paragraph 21 (e));
  - (h) 'Cancellation account for ~~outstanding-remaining~~ units after carry-over', to cancel units that are ~~outstanding-remaining~~ after expiration of the additional period for fulfilling commitments and carry-overs, if any, have been undertaken (decision 13/CMP.1, annex, paragraph 36);
  - (i) ~~f~~'Article 3.1 ~~f~~~~bis~~~~f~~ter and quater~~f~~ ambition increase cancellation account'~~f~~, for cancellations pursuant to paragraph 8 of decision 1/CMP.8;
  - (j) ~~f~~'Article 3.7ter cancellation account'~~f~~, for cancellations pursuant to Article 3, paragraph 7 ~~f~~ter;
  - (k) 'tCER cancellation account for expiry', to cancel tCERs after their expiry (decision 5/CMP.1, annex, paragraph 53);
  - (l) 'lCER cancellation account for expiry', to cancel lCERs after their expiry (decision 5/CMP.1, annex, paragraph 53);
  - (m) 'lCER cancellation account for reversal in storage', to cancel lCERs held in holding accounts where there has been a reversal of removals by sinks for the project activity concerned (decision 5/CMP.1, annex, paragraph 49 and appendix D, paragraph 3 );

- (n) 'ICER cancellation account for non-submission of certification report', to cancel ICERs held in holding accounts where a certification report for the project activity concerned has not been provided (decision 5/CMP.1, annex, paragraph 50 and appendix D, paragraph 3);

3. In addition, each [Annex I Party] shall report on the total quantities of Kyoto Protocol units, by type, held in each of the replacement account types specified in the following paragraphs of the annex to decision 5/CMP.1:

- (a) 'tCER replacement account for expiry', to cancel AAUs, CERs, ERUs, RMUs and/or tCERs for the purpose of replacing tCERs prior to expiry (paragraph 43);
- (b) 'ICER replacement account for expiry', to cancel AAUs, CERs, ERUs and/or RMUs for the purpose of replacing ICERs ~~prior to before~~ expiry (paragraph 47 (a));
- (c) 'ICER replacement account for reversal in storage', to cancel AAUs, CERs, ERUs, RMUs and/or ICERs from the same project activity for the purpose of replacing ICERs where there has been a reversal of removals by sinks (paragraph 47 (b));
- (d) 'ICER replacement account for non-submission of certification report', to cancel AAUs, CERs, ERUs, RMUs and/or ICERs from the same project activity for the purpose of replacing ICERs where a certification report has not been provided (paragraph 47 (c)).

## B. Table 2 (a). Annual internal transactions

4. In table 2 (a), Annex I Parties shall report information on the total quantities of Kyoto Protocol units involved in internal transactions (those that did not involve another registry) that occurred between 1 January and 31 December of the reported year, as described below, including any corrective transactions.

5. Under the 'Article 6 issuance and conversion' section, [Annex I Parties] shall report information relating to joint implementation projects under the Kyoto Protocol in accordance with the following paragraphs of the annex to decision 9/CMP.1:

- (a) For 'Party-verified projects' (also referred to as 'track one' projects) [Annex I Parties] shall report information pertaining to projects where emission reductions or enhancement of removals have been verified by the host Party in accordance with paragraph 23 of the annex to decision 9/CMP.1:
  - (i) Each [Annex I Party] shall report under 'Additions' the total quantity of ERUs issued pursuant to paragraph 29 of the annex to decision 13/CMP.1;
  - (ii) The [Party] shall report under 'Subtractions' the corresponding quantity of AAUs converted, or, in the case of land use, land-use change and forestry (LULUCF) projects, the corresponding quantity of RMUs converted, pursuant to paragraph 29 of the annex to decision 13/CMP.1;
- (b) For 'Independently verified projects' (also referred to as 'track two' projects), [Annex I Parties] shall report information pertaining to projects where emission reductions or enhancement of removals have been verified through the procedure under the Article 6 Supervisory Committee in accordance with paragraphs 30–45 of the annex to decision 9/CMP.1:
  - (i) Each [Annex I Party] shall report under 'Additions' the total quantity of ERUs issued pursuant to paragraph 29 of the annex to decision 13/CMP.1;
  - (ii) The [Party] shall report under 'Subtractions' the corresponding quantity of AAUs converted, or, in the case of LULUCF projects, the corresponding quantity of RMUs converted, pursuant to paragraph 29 of the annex to decision 13/CMP.1.

6. ~~Under the section 'Article 3.3 and 3.4 issuance or cancellation', each [Annex I Party] shall report~~ the quantity of RMUs issued or the units cancelled for its LULUCF activities under Article 3, paragraphs 3 and 4, information on its LULUCF activities, by individual activity, in accordance with the annex to decision 16/CMP.1 and decision 2/CMP.7,

and with its election of activities pursuant to paragraph 8 (c) and (d) of the annex to decision 13/CMP.1 and paragraphs 7 and 8 of the annex to decision 2/CMP.7:

- (a) For any activity that resulted in a net removal, each [Annex I Party] shall report under 'Additions' the total quantity of RMUs issued pursuant to paragraph 25 of the annex to decision 13/CMP.1 and decision 2/CMP.7;
- (b) For any activity resulting in net emissions, each [Party] shall report under 'Subtractions' the total quantities of AAUs, ERUs, RMUs and/or CERs cancelled pursuant to paragraph 32 of the annex to decision 13/CMP.1 ~~and decision 2/CMP.7.~~

7. Under the section 'Article 12 afforestation and reforestation', each [Annex I Party] shall report information relating to afforestation and reforestation project activities under the CDM specified in the following paragraphs of the annex to decision 5/CMP.1:<sup>1</sup>

- (a) 'Replacement of expired tCERs', the total quantities of AAUs, CERs, ERUs, RMUs and/or tCERs that were transferred to the tCER replacement account (paragraph 44);
- (b) 'Replacement of expired ICERs', the total quantities of AAUs, CERs, ERUs and/or RMUs that were transferred to the ICER replacement account for expiry (paragraph 47 (a));
- (c) 'Replacement for reversal of storage', the total quantities of AAUs, CERs, ERUs, RMUs and/or ICERs that were transferred to the ICER replacement account for reversal of storage (paragraph 47 (b));
- (d) 'Cancellation for reversal of storage', the total quantities of ICERs that were cancelled following a reversal of storage (paragraph 49 and appendix D, paragraph 3);
- (e) 'Replacement for non-submission of certification report', the total quantities of AAUs, CERs, ERUs, RMUs and/or ICERs that were transferred to the ICER replacement account for non-submission of certification report (paragraph 50- and appendix D, paragraph 3);
- (f) 'Cancellation for non-submission of certification report', the total quantities of ICERs that were cancelled following a non-submission of certification report (paragraph 47 (c)).

8. Under 'Other cancellation', each [Annex I Party] shall report the total quantities of Kyoto Protocol units, by type, that were cancelled for the following reasons<sup>2</sup>:

- (a) 'Voluntary cancellation', for voluntary cancellations (decision 13/CMP.1, annex, paragraph 21 (e));
- (b) 'Cancellation of ~~outstanding-remaining~~ units after carry-over', to cancel units that are ~~outstanding remaining~~ after expiration of the additional period for fulfilling commitments and carry-overs, if any, have been undertaken (decision 13/CMP.1, annex, paragraph 36);
- (c) 'Article 3.1 ~~[bis]-[ter and quater]~~ ambition increase cancellation', for cancellations pursuant to paragraph 8 of decision 1/CMP.8;<sup>3</sup>
- (d) ~~'Article 3.7ter cancellation', for cancellations pursuant to Article 3.7ter.~~

9. Each [Annex I Party] shall sum the quantities of Kyoto Protocol units in each column and report these under 'Sub-total'.

<sup>1</sup> Additional information relating to afforestation and reforestation project activities is reported in table 3.

<sup>2</sup> Cancellations following determination of non-compliance are reported in table 5(a).

<sup>3</sup> Cancellations to increase ambition in accordance with paragraph 8 of decision 1/CMP.8 are also reported in table 5(a), under the heading 'Subtractions' of the line 'Assigned amount for the commitment period'.

10. In the box 'Retirement', each Annex I Party shall report under 'Retirement' the total quantities of Kyoto Protocol units, by type, that were transferred to the retirement account. -These values shall not be included in the main body of table 2 (a). <<placeholder for retirement from PPSR account>>

### C. Table 2 (b). Annual external transactions

11. In table 2 (b), [Annex I Parties] shall report information on the total quantities of Kyoto Protocol units involved in external transactions (those that involved another registry) that occurred between 1 January and 31 December of the reported year, including any corrective transactions.

12. Under "1. Transfers and acquisitions" ~~e~~Each [Annex I Party] shall include a separate row for each registry (Party or CDM registry) to which it transferred, from which it acquired or from which it was forwarded, Kyoto Protocol units during the previous year:

- (a) Each [Party] shall report the quantities of all Kyoto Protocol units acquired from a registry, including any units transferred from the Adaptation Fund account or forwarded from the CDM registry, by type, under 'Additions';
- (b) Each [Party] shall report the total quantities of Kyoto Protocol units transferred to that registry, including transfers to the share of proceeds pursuant to paragraph 21 of decision 1/CMP.8, cancellations for excess issuance of a CDM project activity<sup>4</sup> and cancellations of units following a reversal of storage<sup>5</sup> or non-submission of certification report<sup>6</sup> for a CCS project activity, under 'Subtractions' on the same line.

13. Under '2. Transfers and acquisitions between PPSR accounts' each [Annex I Party] shall include a separate row for each registry to which it transferred AAUs from its PPSR account or from which it acquired AAUs located in a PPSR account or from which it was forwarded Kyoto Protocol units during the previous year:

- (a) The quantity of AAUs acquired shall be reported under 'Additions'. This quantity shall also be reported under the '1. Transfers and acquisitions' section of this table;
- (b) The quantity of AAUs transferred shall be reported under 'Subtractions'. This quantity shall also be reported under the '1. Transfers and acquisitions' section of this table.

~~13.~~14. Each [Annex I Party] shall sum the quantities of Kyoto Protocol units in each column and report these under 'Sub-total'.

### D. Table "Share of Proceeds – Adaptation Fund"

~~14.~~15. [The contribution of AAUs as a share of Proceeds shall be executed taking into account environmental integrity issue in the most transparent manner at international level.]

~~15.~~16. [The term 'first international transfer' refers to the first transfer between different registries of each individual AAU tracked by their serial numbers. Transfers between Parties that fulfil their commitments jointly, as defined in Art. 4 of the KP, are international transfers. The existence of a registry of a group of Parties fulfilling their commitments jointly does not influence this.]

<sup>4</sup> Paragraph 52 of the annex to decision 5/CMP.1.

<sup>5</sup> Paragraph 24(b) of the annex to decision 10/CMP.7.

<sup>6</sup> Paragraph 27 of the annex to decision 10/CMP.7.

~~16.17.~~ Each Annex I Party shall report the quantity of units transferred from its registry to other Parties that generates a share of proceeds and the quantity of units it has contributed as a share of proceeds in accordance with paragraph 21 of decision 1/CMP.8 as follows:

Each Annex I Party shall report the quantity of units transferred and of units issued for which a SOP levy applies and the related quantity of units contributed to the adaptation fund in accordance with para. 21 of 1/CMP.8 as follows:

- (a) Under ‘First international transfers of AAUs’, ‘Amount transferred or converted’, each party shall report the total quantity of AAUs transferred for the first time from its registry to another registry tracked by serial number. Under ‘First international transfers of AAUs’, ‘Amount contributed as Share of Proceeds (SoP) to the Adaptation Fund’, each Party shall report the total quantity of AAUs contributed to the Adaptation Fund. {These transfers quantities shall also be included in the ‘Transfers and acquisitions’ section of table 2 (b)};]
- (b) Under ‘ERUs from Party-verified projects’, ‘Amount transferred or converted’, each Party shall report the total quantity of ERUs relating to projects where emissions reductions or enhancements of removals has been verified by the host Party in accordance with paragraph 23 of the annex to decision 9/CMP.1. Under ‘ERUs from Party-verified projects’, ‘Amount contributed as SoP to the Adaptation Fund’, each Party shall report the total quantity of ERUs issued relating to projects where emissions reductions or enhancements of removals has been verified by the host Party in accordance with paragraph 23 of the annex to decision 9/CMP.1 and contributed to the Adaptation Fund. {These transfers quantities reported under ‘Amount contributed as SoP to the Adaptation Fund’ shall also be reported included under the ‘Transfers and acquisitions’ section of table 2 (b)};]
- (c) Under ‘Independently verified ERUs’, ‘Amount transferred or converted’, each Party shall report the total quantity of ERUs that had been independently verified by the Article 6 Supervisory Committee; Under ‘Independently verified ERUs’, ‘Amount contributed as SoP to the Adaptation Fund’, each Party shall report the total quantity of ERUs issued that were independently verified by the Article 6 Supervisory Committee and contributed to the Adaptation Fund. {These transfers quantities reported under ‘Amount contributed as SoP to the Adaptation Fund’ shall also be reported included under the ‘Transfers and acquisitions’ section of table 2 (b)};]

#### **~~E. Table 2 (b). Additional information~~**

~~17.18.~~ If an Annex I Party has transferred for the first time ERUs that were independently verified by the Article 6 supervisory committee, it shall indicate the total quantity of these ERUs in the ‘Additional information’ box. This quantity shall also be included in the in the ‘Transfers and acquisitions’ section of table 2 (b).

#### **F. Table 2 (c). Total annual transactions**

~~18.19.~~ Each Annex I Party shall add the sub-totals of table 2 (a) and table 2 (b) and report the corresponding quantities under ‘Total’ in table 2 (c).

#### **G. Table 3. Expiry, cancellation and replacement**

~~19.20.~~ In table 3, Annex I Parties shall report information on the expiry, cancellation and replacement of tCERs, ICERs and CERs from CCS project activity in accordance with the modalities and procedures for afforestation and reforestation project activities under the CDM specified in the annex to decision 5/CMP.1 and the modalities and procedures for carbon dioxide capture and storage in geological formations as CDM project activities (specified in decision 10/CMP.7). Annex I Parties shall include all transactions that occurred between 1 January and 31 December of the reported year, including any corrective transactions.

~~20.21.~~ Each Annex I Party shall report the following information under the section ‘Temporary CERs (tCERs)’:

- (a) ‘Expired in retirement and replacement accounts’, the quantity of tCERs that expired in the reported year in the retirement and tCER replacement account for the previous commitment period and the

quantity of units that were used to replace those. These tCERs will have been valid for the previous commitment period and will expire in the final year of the commitment period;

- (b) 'Expired in holding accounts', the quantity of tCERs that expired in the reported year in all Party and entity holding accounts for the previous commitment period and the quantity of units that were cancelled as a result.

~~21~~22. Each Annex I Party shall report the following information under the section 'Long-term CERs (ICERs)':

- (a) 'Expired in retirement and replacement accounts', the quantity of ICERs that expired in the reported year in the retirement and ICER replacement account for previous commitment periods and the quantity of units that were used to replace those. These ~~t~~CERs will have been valid for a previous commitment period;
- (b) 'Expired in holding accounts', the quantity of ICERs that expired in all Party and entity holding accounts and the quantity of units that were cancelled as a result. These ICERs will have been valid for a previous commitment period;
- (c) 'Subject to replacement for reversal of storage', in the event that the Party has received notification(s) of a reversal of removals from a project activity from the Executive Board of the CDM, the quantity of ICERs that the Party is required to replace pursuant to that notification and the quantity of units that the Annex I Party used for replacement or cancellation as a result of these notifications;
- (d) 'Subject to replacement for non-submission of certification report', in the event that the Annex I Party has received ~~a~~ notification(s) of non-submission of certification report from the Executive Board of the CDM, the quantity of ICERs that the Annex I Party is required to replace pursuant to that notification and the quantity of units that the Annex I Party used for replacement or cancellation as a result of these notifications.

~~22~~23. Each Annex I Party shall report the following information under the section 'Carbon Capture and Storage CERs':

- (a) 'Subject to net reversal of storage', in the event that the Party has received notification(s) of a net reversal of storage of a CCS project activity from the Executive Board of the CDM, the quantity of units that the Annex I Party is required to cancel pursuant to that notification and the quantity of units that the Annex I Party used for cancellation as a result of these notifications. The units used to meet this requirement are transferred to the CDM registry and are therefore not reported in table 2(a). These units used to meet this requirement shall also be reported in table 2(b);
- (b) 'Subject to replacement for non-submission of certification report', in the event that the Annex I Party has received a notification(s) of non-submission of certification report for a CCS project activity from the Executive Board of the CDM, the quantity of units that the Annex I Party is required to replace pursuant to that notification and the quantity of units that the Annex I Party used for cancellation as a result of these notifications. The units used to meet this requirement are transferred to the CDM registry and are therefore not reported in table 2(a). These units used to meet this requirement shall also be reported in table 2(b).

~~23~~24. Annex I Parties shall sum the quantities of Kyoto Protocol units in each column and report these under 'Total'.

#### **H. Table 4. Total quantities of Kyoto Protocol units by account type at end of reported year**

~~24~~25. In table 4, Annex I Parties shall include information on the total quantities of Kyoto Protocol units in each account type, by unit type, in the national registry as of 31 December of the reported year.

~~25~~26. The structure of table 4 follows the structure of table 1.

#### **I. Table 5 (a). Summary information on additions and subtractions**

~~26.27.~~ In table 5 (a), Annex I Parties shall report cumulative information for the reported year and previously reported years to facilitate the recording of information for the commitment period in the compilation and accounting database in accordance with the annex to decision 13/CMP.1.

~~27.28.~~ Under ‘Starting values’ each Annex I Party shall report:

- (a) ‘Assigned amount for the commitment period’, under ‘Additions’, as the total quantity of AAUs issued on the basis of their assigned amount under Article 3 ~~[paragraphs 7 bis, 8 and 8 bis]~~; under ‘Subtractions’ ~~[the sum of]~~ the total quantity of AAUs cancelled as a result of an increase in ambition in accordance with paragraph 8 of decision 1/CMP.8, in the event that the Party increases its ambition after the issuance of its assigned amount ~~[and the total quantity of AAUs pursuant to Article 3, paragraph 7 ter]~~;  
  
~~[Placeholder for line 1 bis];~~  
  
~~[Placeholder for line 1 ter];~~
- (b) ‘Non-compliance cancellation’, if applicable, the quantities of Kyoto Protocol units, by type, that the Party cancelled pursuant to a determination by the Compliance Committee that the Party is not in compliance with its commitment under Article 3.1 for the previous commitment period pursuant to paragraph 37 of the annex to decision 13/CMP.1<sup>7</sup>;
- (c) ‘Carry-over’, under ‘Additions’ and if applicable, the total quantities of AAUs, ERUs and/or CERs that were carried over from the previous commitment period and, under ‘Subtractions’, and if applicable, the total quantities of AAUs, ERUs and/or CERs that were carried over to the subsequent commitment period. AAUs are carried-over ~~[directly]~~ to the previous period surplus reserve account, in accordance with paragraph 24 of decision 1/CMP.8.

~~28.29.~~ Under the ‘Annual transactions’ section, each Annex I Party shall provide summary information on the transactions for the reported year and previously reported years for the commitment period:

- (a) For the reported year, each Party shall report the total quantities of Kyoto Protocol units, by type, from table 2 (c);
- (b) For all years prior to the reported year, the Party shall report the total quantities of Kyoto Protocol units, as reported in table 5 (a) in the previous SEF tables;
- (c) Under ‘Total’, each Party shall report the sum to date of all transactions.

#### **J. Table 5 (b). Summary information on expiry, cancellation and replacement**

~~29.30.~~ In table 5 (b), Annex I Parties shall provide summary information relating to the replacement and cancellations of tCERs, ICERs and CERs from CCS project activity for each reported year for the commitment period.

~~30.31.~~ For the reported year, each Annex I Party shall report:

- (a) Under ‘Requirement to replace or cancel’, the total quantities of tCERs, ICERs or CERs from CCS project activity that expired, were subject to a reversal of storage or to a non-submission of certification report in that year;
- (b) Under ‘Replacement’, the total quantities of Kyoto Protocol units, by type, cancelled to replace tCERs or ICERs. These quantities should match those reported under ‘Total’ in table 3;
- (c) Under ‘Cancellation’, the total quantities of Kyoto Protocol units, by type, cancelled to replace tCERs, ICERs or to respond to a reversal of storage or non-submission of certification report for a CCS project activity. These quantities should match those reported under ‘Total’ in table 3.

<sup>7</sup> This information will not be available until completion of the compliance assessment for the previous commitment period, following the expiration of the additional period for fulfilment of commitments.



~~31~~~~32~~. For all years prior to the reported year, the Annex I Party shall repeat the information under ‘Requirement to replace or cancel’ and under ‘Replacement’ and ‘Cancellation’ as reported in the previous SEF.

~~32~~~~33~~. Under ‘Total’, each Annex I Party shall report the sum of each column. At the end of the commitment period, the total quantities of tCERs, ICERs and CERs from CCS project activity should match the total quantities of Kyoto Protocol units under ‘Replacement’ and ‘Cancellation’.

#### **K. Table 5 (c). Summary information on retirement**

~~33~~~~34~~. In table 5 (c), Annex I Parties shall provide summary information on retirement to facilitate the compliance assessment at the end of the additional period for fulfilling commitments.

~~34~~~~35~~. For the reported year, each Annex I Party shall report under ‘Retirement’, the total quantities of Kyoto Protocol units, by type, retired in that year for the purpose of demonstrating its compliance with its commitment under Article 3, paragraph 1, of the Kyoto Protocol. These quantities should match those reported under ‘Retirement’ in table 2 (a).

~~35~~~~36~~. For all years prior to the reported year, the Annex I Party shall repeat the information as reported in the previous SEF.

~~36~~~~37~~. Under ‘Total’, each Annex I Party shall report the sum of each column.

#### **L. Table 6. Memo item: Corrective transactions undertaken in the reported year**

~~37~~~~38~~. In tables 6 (a) to (c), Annex I Parties shall report any corrective transactions undertaken in the reported year relating to previously reported years, including transactions to address a correction to the compilation and accounting database applied by the compliance committee, pursuant to paragraph 5 (b) in chapter V of the annex to decision 27/CMP.1. Note that quantities of Kyoto Protocol units reported here are included in the annual transactions reported in tables 2 and 3 and are reported in tables 6 (a) to (c) as a memo item for the purpose of transparency. Parties shall provide explanations for these transactions in accompanying text, as required by paragraph 8 of section E of the guidelines for reporting under Article 7 of the Kyoto Protocol.