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UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGE

**Ad Hoc Working Group on Long-term Cooperative Action
under the Convention**

Fourteenth session, part three

Panama City, 1–7 October 2011

Agenda item 3.2.1

**Nationally appropriate mitigation commitments or actions by developed
country Parties**

**Views on the items relating to a work programme for the
development of modalities and guidelines listed in
decision 1/CP.16, paragraph 46**

Submissions from Parties

Addendum

1. In addition to the seven submissions contained in document FCCC/AWGLCA/2011/MISC.6, five in document FCCC/AWGLCA/2011/MISC.6/Add.1 and two in document FCCC/AWGLCA/2011/MISC.6/Add.2, five further submissions have been received.
2. In accordance with the procedure for miscellaneous documents, these submissions are attached and reproduced* in the language in which they were received and without formal editing.

* These submissions have been electronically imported in order to make them available on electronic systems, including the World Wide Web. The secretariat has made every effort to ensure the correct reproduction of the texts as submitted.

FCCC/AWGLCA/2011/MISC.6/Add.3

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Contents

	<i>Page</i>
1. Australia (Submission received 16 September 2011)	3
2. Poland and the European Commission on behalf of the European Union and its Member States* (Submission received 21 September 2011)	12
3. Russian Federation (Submission received 23 September 2011)	25
4. Saudi Arabia (Submission received 5 September 2011)	26
5. United States of America (Submission received 9 September 2011)	28

* This submission is supported by Albania, Croatia, Iceland, the former Yugoslav Republic of Macedonia, Montenegro and Serbia.

Submission under the Cancún Agreements | September 2011

Enhanced action on Measurement, Reporting and Verification (MRV) | AWG LCA | AWG - KP | SBI

I. Overview

This submission contains the views of the Australian Government on options to enhance measurement, reporting and verification (MRV) as mandated under Decision 1/CP.16. It builds on Australia's March 2011 submission on enhanced action on mitigation and MRV (FCCC/AWGLCA/2011/MISC.6) as well as views submitted by the Umbrella Group in the second part of the Fourteenth Session of the AWG-LCA (FCCC/AWGLCA/2011/MISC.8). It proposes a system of reporting and review which is integrated with existing requirements to avoid duplication and maximise the ease and benefits of participation for all Parties. Annexes A and B contain proposed decision text on International Assessment and Review (IAR) and International Consultations and Analysis (ICA) respectively.

Australia considers that achieving transparency of all countries, mitigation efforts and of support provided to developing countries is the overarching purpose of the MRV framework agreed in Decision 1/CP.16. The regular review of information provided in biennial reports and updates is the means through which transparency will be delivered. It will build international understanding of Parties, efforts to combat climate change, and provide assurance that all Parties are acting.

The MRV system Australia proposes in this submission contains the following key elements:

- Early and regular participation in reporting and review by all major emitters.
- National communications are examined at the expert review phase of IAR and ICA, but are not subject to scrutiny by other Parties in either process.
 - Biennial reports are discrete inputs in every cycle of IAR and ICA.
- Expert review under IAR is structured to ensure no duplication with existing review processes for developed countries.
- The principle of common but differentiated responsibilities and respective capabilities is applied through a range of measures, including:
 - Differentiated reporting requirements between developed and developing countries;
 - Prioritising participation in the first round of developing country biennial update reporting on the basis of the capacity of Parties and their share of global emissions;
 - Rotating participation in later rounds of IAR and ICA, if required.

At COP 17 in Durban, Australia urges Parties to take ambitious decisions on guidelines for biennial reports for developed countries and the first biennial update report for developing countries (with biennial reporting guidelines for developing countries to be finalised at COP 18). Parties should also finalise guidelines for IAR and ICA in Durban.

II. Biennial reports

General issues

Biennial reporting for developed and developing countries will provide a platform of current information to feed into regular expert review. This pattern of more regular reporting will provide all countries with the means to build and maintain reporting capacity, and minimise the capacity challenges created by the current *ad hoc* reporting schedule for developing countries.

Under Decision 1/CP.16, Parties may be required to submit both biennial reports and national communications in some years. In these years, Parties should prepare a summary of the relevant sections of their national communication and submit this separately as their biennial report. This would enable the biennial report to be a separate input to the international consultations component of ICA, consistent with paragraph 63 of Decision 1/CP.16, and the international assessment component of IAR.

Biennial reports for developed countries

Guidelines for biennial reports will build on the guidelines on national communications and national GHG inventories for Annex I Parties attached to Decisions 4/CP.5 and 18/CP.8. These guidelines cover the information to be included in biennial reports under paragraph 40(a) of Decision 1/CP.16.

Annex I Parties currently submit national GHG inventories annually, and are subject to a four-year cycle for national communications. Biennial reports will be of most value if they provide concise, user-friendly updates on the progress of developed countries in reducing emissions. Australia suggests a start date of 1 January 2013 to enable submission of the first biennial reports to dovetail as closely as possible with the mid-point of the current Annex I national communication cycle.

Biennial reports should include:

- National GHG inventory for year [X-2];
- Description of mitigation target, including relevant assumptions and methodologies;
- Updated information on major policies or measures used to implement the target;
- Information on emissions reductions achieved to date;
- Updated summaries of projected emissions with and without mitigation actions, and with optional additional measures;
- Information on support provided to developing countries in as much detail as practicable, using a common template.

Biennial update reports for developing countries

Participation in biennial update reporting by developing countries, particularly the major developing country emitters, will be crucial to the environmental integrity of the future climate change regime. To date, developing countries have submitted national communications irregularly, without in-depth review. This has reduced the effectiveness of efforts to accurately track global emissions levels and trends. It will be impossible to achieve an environmentally robust outcome without mechanisms in place to report and review this information systematically and regularly. The early submission of biennial update reports by developing countries with high emissions will be pivotal to understanding the diversity of their mitigation actions and strategies, and how they are

tracking towards their domestic mitigation goals. It will also help identify gaps in capacity and support which will help prioritise future assistance if necessary. Australia emphasises that the robustness of the 2015 Review will be contingent on this information.

The requirement to submit information regularly will maintain and build upon newly gained capacity. As Parties learn by doing, biennial update reports and national communications will become mutually reinforcing: improvements in one will carry over into the other, increasing efficiency and reducing resource implications. As inventories improve, Parties will be better able to identify mitigation opportunities, substantiate claims for support and prioritise action.

At COP 17, Australia calls on Parties to agree guidelines for the first biennial update report for developing countries. Developing countries with very limited capacity, including Least Developed Countries and many Small Island Developing States, should not be required to report in the first round, but should be provided assistance to do so if they wish to develop this capacity. Developing countries with more capacity to report emissions and mitigation data may also require support, including financial support.

Australia considers that the guidelines for Non-Annex I national communications in Decision 17/CP.8 provide a starting point for the guidelines for the first biennial update report. This should be submitted by 1 January 2014 to enable the information to inform the 2015 Review. Australia encourages developing countries to use the IPCC Guidelines most recently adopted by the COP but, consistent with the principle of common but differentiated responsibilities and respective capabilities, accepts Parties with limited capacity may wish to continue using the UNFCCC Non-Annex I GHG Inventory Software. Consistent with paragraphs 60(c) and 64 of Decision 1/CP.16, guidelines for the first round of reporting should make provision for the following:

- The reporting elements in paragraph 60(c) of Decision 1/CP.16, including a national inventory report for year [X-3];
- Where practicable, use of national activity indicators rather than UNFCCC default indicators to give the most accurate possible picture of the individual mitigation circumstances of Parties;
- Detailed description of mitigation actions and information on implementation to date;
- Estimated outcomes and emission reductions, and information on methodologies and assumptions;
- Comprehensive description of the system of domestic MRV for domestically supported mitigation actions;
- Detailed information on support received from developed countries.

At COP 17, Parties should also agree to finalise the guidelines for subsequent biennial update reports for developing countries at COP 18. The guidelines for subsequent biennial reports should introduce higher standards of reporting as developing countries build their reporting capacities and learn by doing.

III. International Assessment and Review (IAR) and International Consultations and Assessment (ICA)

International review of domestic efforts will be the cornerstone of transparency. It will provide visibility of what countries are doing and generate confidence that all countries are playing their

part in overall mitigation efforts. Well-designed IAR and ICA processes will allow Parties to assess how they are tracking, individually and collectively, toward mitigation goals. Facilitative and non-adversarial arrangements for all Parties will provide opportunities to share lessons learned and highlight best practices. Respect for national sovereignty is not in question.

International Assessment and Review

Australia considers that IAR should streamline existing review guidelines where possible, using decisions 2/CP.1, 9/CP.2, 6/CP.3 and 33/CP.7 as a starting point. A two-stage process of expert review and international assessment should begin following the submission of each biennial report. If the Party has submitted a national communication concurrently with its biennial report, the national communication will also go to expert review under IAR.

Australia notes that developed countries are already subject to annual inventory reviews and reviews of national communications. The reporting submitted to expert review under IAR by developed countries should be subject to only one form of review in any given year.

In this context, Australia proposes two measures to prevent duplication of review processes for developed countries. First, Parties should not undergo an annual inventory review under IAR, as this already occurs through existing processes. Expert review under IAR should instead ensure that the inventory is consistent with the rest of the reporting submitted by the Party . whether a biennial report alone, or a biennial report and a national communication. Second, as national communications will be captured in expert review under IAR, the mitigation information in them should not be subject to expert review outside the IAR process.

More frequent review processes under IAR will create resource pressures for the Secretariat. These could be alleviated by developed countries undergoing expert review (and therefore international assessment) on a rotating basis. One option could be to determine frequency according to share of global emissions.

Proposed decision text on IAR is attached at Annex A.

International Consultation and Analysis

The purpose of ICA for developing countries is to improve understanding and transparency of mitigation actions being implemented by developing countries. ICA should review domestically and internationally supported actions to ensure that all actions are included in our overall assessments of progress toward individual and collective goals.

It will be essential to prioritise ICA for all developing countries that submit early biennial update reports. This will be especially important in the case of the major developing economies, as the information contained in biennial reports will effectively benchmark actual global emissions levels and efforts to reduce them. To avoid ICA becoming unmanageable in subsequent rounds of biennial update reporting, one option may be to select a representative sample of developing countries to undergo ICA.

In making this choice, the Secretariat should take into account the Parties' shares of global emissions. It should also draw positive attention to developing countries that have submitted high-quality biennial reports or have demonstrated strong commitment to achieving their mitigation goals relative to their respective capabilities. The sample should include any developing country that wishes to undergo ICA.

Proposed decision text on ICA is attached at Annex B.

Annex A

Proposed Text: International Assessment and Review

1. Building on existing reporting and review guidelines, processes, and experiences, the Subsidiary Bodies will conduct a process for international assessment and review of emissions and removals related to quantified economy-wide emission reduction targets, taking into account national circumstances, in a rigorous, robust and transparent manner, with a view to promoting comparability and building international confidence in the mitigation actions of Parties. This will be a two-phase process of expert review, followed by international assessment.
2. Submission by a Party of a biennial report, whether alone or in addition to a national communication, will trigger the commencement of an international assessment and review cycle for that Party. The cycle will encompass expert review and conclude at the completion of international assessment.
3. International assessment and review of national communications and biennial reports should incorporate the existing review guidance in Decisions 2/CP.1, 9/CP.2, 6/CP.3 and 33/CP.7. In addition to the tasks set forth in these Decisions and their related annexes, international assessment and review will also review the extent to which the Party has achieved its quantified economy-wide emission reduction target.
4. In each cycle of international assessment and review, the expert review will consider the biennial report and any national communication not previously considered that has been submitted since the commencement of the previous cycle for that Party. Expert review will examine the consistency of inventory information with the biennial report and national communication. Mitigation information in national communications that are subject to the expert review process elaborated in this Decision will not be subject to review under existing processes.
5. At the commencement of each cycle of international assessment and review, the Secretariat will select a group of five to eight experts to review the reporting submitted by the Party concerned and any additional material provided in accordance with paragraph 7, with a view to meeting the review objectives set out in paragraph 1, under the authority of the Subsidiary Bodies.
6. The expert group should be drawn from Secretariat professional staff and from a list of experts nominated by the Parties. Members will serve in their personal capacities. The expert group should contain balanced representation among developed and developing countries, and among Secretariat professional staff and nominees of Parties. It should possess a high level of technical expertise and include at least one inventory expert to examine the consistency of inventory information with the biennial report and national communication.
7. The expert group will conduct a centralized paper review. In addition, the expert group may meet directly with Party representatives, request additional documentation or information, and solicit information from other Parties or stakeholders. The expert group may conduct in-country visits as necessary to clarify or seek further information on matters arising from the biennial report

or national communication of the Party concerned or the additional information supplied to the expert group in the course of the expert review.

8. The expert group will produce an in-depth review report in accordance with the aforementioned Decisions. The expert group will share the report with the Party concerned in draft form, and invite comments from the Party concerned. The expert group will reflect or otherwise respond to the Party's comments in the final report.

9. Building on paragraph 2(e) of Decision 2/CP.1, the Subsidiary Body for Implementation will convene a working group session for international assessment for all Parties in respect of which a final expert report has been completed. This session will examine the biennial report and the final expert report for each of these Parties. The session will be open to all Parties.

10. The Subsidiary Body for Implementation will set a timetable for international assessments. Parties may request a session of one to three hours in duration. Assessments should include a brief Party presentation, followed by oral questions by regional representatives and Party responses. The tenor of the session should be respectful, non-confrontational, confidence-building, and focused on the content in the biennial report and the in-depth review report.

11. During the two-week period following such a session, any Party may submit in writing, through the Secretariat, additional questions to the Party concerned. The Party concerned will endeavour to respond in writing to those questions, through the Secretariat, within two months.

12. By the session following the international assessment, the Secretariat will prepare a record in respect of each Party under review, including the expert analysis report, a summary of the working group assessment, the questions submitted by Parties and responses provided, and any other observations by the Party concerned that are submitted within two months of the consultations. Once the Secretariat has finalized this record, the cycle of international assessment and review is completed for that Party. The Secretariat will forward the record to the COP for its consideration.

13. In the event that international assessment and review generates excessive pressures on the Secretariat and/or the Subsidiary Bodies, the Secretariat may select Parties to undergo international assessment and review on a rotating basis, with the frequency for each Party determined by its share of global emissions.

Annex B

Proposed Text: International Consultations and Analysis

1. The Subsidiary Bodies will conduct a process for international consultations and analysis of mitigation actions and their effects. Consistent with Decision 1/CP.16, this process should take into account information on mitigation actions and their effects, associated methodologies and assumptions, progress in implementation, information on domestic measurement, reporting and verification, and support received. To this end, it will consider biennial update reports (including national greenhouse gas inventories) and, where applicable, national communications.
2. International consultations and analysis will be a two-stage process of expert analysis, followed by international consultations. It will be conducted in a manner that is non-intrusive, non-punitive, respectful of national sovereignty, and that is designed to increase the transparency of mitigation actions and their effects. The process will not question the appropriateness of domestic policies and measures, or their consistency with other international frameworks.
3. Submission by a Party of a biennial update report, whether alone or in addition to a national communication, will trigger the commencement of an international consultations and analysis cycle for that Party. In the event that the Party has not submitted such reporting, the cycle will commence on the expiration of a year following the date that it was due. The cycle will encompass expert analysis and will conclude at the completion of international consultations.
4. In each cycle, the expert analysis phase will consider reporting submitted by the Party and the information described in paragraph 1. If the information described in paragraph 1 is not reflected in the reporting submitted by the Party, or the Party has not submitted national reporting, the expert review may take into account publicly available information on that Party's mitigation actions and their effects.
5. At the commencement of an international consultations and analysis cycle, the Secretariat will assemble a group of five to eight experts to undertake expert analysis of the material submitted by, or relating to, the Party concerned, with a view to achieving an enhanced understanding of the Party's mitigation actions and their effects.
6. The Secretariat will select the expert group from Secretariat professional staff and from a list of experts nominated by the Parties. The members will serve in their personal capacity. The group should be balanced to reflect diversity among developed and developing countries, and among Secretariat staff and nominees from Parties. It should possess a high level of technical expertise. It should include two to three inventory experts to facilitate analysis of the national inventory and its consistency with the biennial update report and, where applicable, the national communication.
7. The expert group will report on the Party's full suite of actions and the emissions benefits gained, analyse the methodologies and assumptions used in the biennial update report or national communication, and report on the Party's domestic processes for measurement, reporting and verification, and support received. For those Parties that have listed actions, the expert group will report on the Party's progress in achieving those actions.

8. The expert group will conduct a centralized paper review. The expert group may meet directly with Party representatives, request additional documentation or information from the Party, and solicit information from other Parties or stakeholders if no national reporting has been submitted. It may conduct in-country visits as necessary to clarify or seek further information on matters arising from the biennial update report or national communication of the Party concerned, or the information relied on by the experts in place of such reporting.
9. The expert group will prepare a draft analysis report. It will share this draft report with the Party concerned for review and comment. The expert group will incorporate or otherwise respond to comments from the Party in its final expert analysis report
10. The Subsidiary Body on Implementation will convene a consultation working group session for international consultations in respect of all Parties for which there is a final expert analysis report. The international consultations will take account of the biennial update report, if submitted, and the expert analysis report. The session will be open to all Parties.
11. The Subsidiary Body for Implementation will set a timetable for consultations. Parties may request a session of from one to three hours. Parties that have commonalities and that anticipate fewer questions may request a single joint consultation. Consultations should include a brief Party presentation, followed by oral questions by regional representatives and Party responses. The tenor of the session is to be a facilitative sharing of views, focused on the content described in paragraph 1, the biennial update report, and the final expert analysis report.
12. During the two-week period following such a session, any Party may submit in writing, through the Secretariat, additional questions to the Party concerned. The Party concerned will endeavor to respond in writing to those questions, through the Secretariat, within two months.
13. By the session following the international consultations, the Secretariat will prepare a record including: the expert analysis report, a summary of the working group consultations, the questions submitted by Parties and responses provided, and any other observations by the Party concerned that are submitted within two months of the consultations. The international consultations and analysis cycle will conclude when the Secretariat completes this record. The Secretariat will forward the record to the COP for its consideration.
14. All biennial update reports submitted in the first round of reporting will be put to international consultations and analysis. In later rounds of biennial update reporting, the Secretariat may select a representative sample of Parties to undergo international consultations and analysis, if this is necessary to manage administrative burdens on the Secretariat or the Subsidiary Bodies. This selection should take into account share of global emissions. It should include any Party that has submitted a high-quality biennial update report or made strong progress, relative to its respective capabilities, towards achieving its mitigation goals. It will include any Party that wishes to undergo international consultations and analysis.

This submission is supported by Albania, Croatia, Iceland, the former Yugoslav Republic of Macedonia, Montenegro and Serbia.

Warsaw, 20th September of 2011

Subject: Biennial reports for Annex I Parties

INTRODUCTION

1. The EU welcomes this opportunity to submit the present submission to elaborate on the proposed contents of the guidelines for biennial reports for Annex I Parties.
2. **The EU holds firmly to the commonly agreed objective of keeping the global mean temperature increase below 2°C.**
3. To secure this objective, all Parties will need to act and collectively deliver the required level of ambition. However, as explained in another submission¹, the EU highlights that **at this point a significant "ambition gap" exists**. The mitigation pledges put forward by Parties so far are clearly insufficient to stay below 2°C, and a lot of uncertainties remain on these pledges. Therefore the EU calls all Parties, in Durban, to acknowledge and quantify this "ambition gap" and identify options and define a process to address this gap.
4. To secure the objective to stay below 2°C, it is also fundamental to maintain a top-down approach and an internationally agreed rules-based system. In particular, as explained in another submission², the EU believes that **a rigorous, robust and transparent international accounting system is indispensable**. By "accounting system" we mean a number of internationally agreed rules and methodologies defining how countries would account for their emissions and their emission reductions (i.e. which GHG emissions and removals are taken into account, how the emission reductions for such targets are calculated), what flexibilities can be used to achieve the target, as well as the international instruments and tools that underpin the accounting in concrete terms (e.g. common units). Such common rules are indispensable to ensure the comparability of commitments and to keep track of the aggregate performance towards meeting the objective of staying below 2°C.
5. **Such a common accounting system is indeed a prerequisite to ensure that the MRV system can work**. Without common rules, the information delivered by the MRV system cannot be aggregated to assess the performance of Parties and the MRV tools are left without a clear purpose of what should be measured.
6. **It will also be critical to ensure a strong MRV system** to ensure the transparency that Parties need. In this context, enhanced national communications, the biennial reports and/or including greenhouse gas inventories for Annex I and Non-Annex I countries, and processes of IAR⁴

¹ Cf. submission on the need to increase the global level of ambition and options to do so

² Cf. submission on the need for a rigorous, robust and transparent international accounting system

³ Cf. submission on biennial reports for Non-Annex I countries

⁴ Cf. submission on ICA/IAR

(International Assessment and Review) and ICA⁵ (International Consultation and Analysis) will play a key role.

7. The submission includes EU's a proposal for the text of guidelines for biennial reports for Annex I Parties. The EU considers it crucial that such guidelines be adopted in Durban and that these guidelines be used by Annex I Parties already for the preparation of their 6th national communication to be submitted by the 1st of January 2014. The EU notes that **work on the guidelines should start immediately, but that Parties should keep in mind that these guidelines will need to be consistent with the rules and modalities of the international accounting system** that we need to develop in parallel.

PROPOSAL FOR GUIDELINES TEXT

OUTLINE

- I. General issues
- II. Greenhouse gas inventory information
- III. Mitigation actions
- IV. Projections and total effect of mitigation actions
- V. Progress in attaining the targets
- VI. Financial resources and technology transfer
- VII. Annex

I. General issues

1. The objectives of these reporting guidelines for Annex I to prepare biennial reports are:
 - a) To assist Annex I Parties in meeting their commitment under Articles 4 and 12 of the Convention and decision 1.CP/16.
 - b) To promote Annex I Parties provision of consistent, transparent, comparable accurate and complete information . in addition to information in biennial reports from non-Annex I Parties - to enable a thorough review (1.CP/16 paragraphs 138-139) and assessment in order to monitor global progress towards meeting the 2 degree Celsius goal;
 - c) To enable transparency of and the progress in achieving quantified economy-wide emission reduction targets of Annex I Parties;
 - d) To improve the transparency, completeness, comparability and accuracy of information on financial, technology and capacity-building support provided to non- Annex I Parties (1.CP/16 paragraph 41);
 - e) To provide information to the Conference of the Parties (COP) and Subsidiary Body of Implementation (SBI) to carry out the International Analysis and Review (1.CP/16 paragraphs 44 and 46).
2. The biennial reports shall be submitted by 1 January in the year in which they are due.

⁵ Cf. submission on ICA/IAR

3. In years in which a submission of a national communication is due, the content of the biennial report as described in these guidelines shall be integrated⁶ into the national communication.
5. The information identified in these guidelines shall be communicated by Annex I Parties to the UNFCCC secretariat electronically, and shall be in one of the official languages of the United Nations. Parties shall also submit, where relevant, a translation of the biennial report into English.
6. The UNFCCC secretariat shall develop a standardized electronic format for data reporting following the templates set by tables provided in the Annex to these guidelines and which shall be used by Annex I Parties for reporting the relevant information.

II. GREENHOUSE GAS INVENTORY INFORMATION

1. Annex I Parties shall provide summary information from the latest available national greenhouse gas inventory prepared according to the Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual inventories (referred to as Annex I inventory reporting guidelines) for the period from 1990 (or other base year) to the most recent available year for which a national greenhouse gas inventory was due. The information provided in the biennial report should be consistent with the most recent inventory submission available when the biennial report is submitted and any differences should be explained.
2. When providing GHG inventory data, Annex I Parties shall provide concise information on major changes in the GHG inventory such as recalculations which took place in comparison to the GHG inventory data provided in the previous biennial report.
3. For the purpose of the biennial report, Annex I Parties shall report the summary table, “Summary report for CO₂ equivalent emissions” and table “Emission trends”, tables referring to reporting under Art. 3.3. and 3.4 of the Kyoto Protocol given in the common reporting format contained in the Annex I inventory reporting guidelines. These tables shall be provided electronically in a reporting format to be provided by the UNFCCC secretariat.
4. In the main text of the biennial report, Annex I Parties shall provide a descriptive summary and shall provide diagrams for the GHGs reported in the summary tables, in accordance with paragraph 1 and 2 above. Annex I Parties shall provide a description and interpretation of emission trends which should focus on the analysis in comparison to the previous year (X-3 and X-4).
5. Annex I Parties shall provide a reference to the description of their national inventory arrangements and any update thereof reported in the National Inventory Report.

⁶ The future structure and content of the national communication shall be discussed under the revision of the guidelines for Annex I national communications. However, in EU’s view, in the future national communication submission should consist of two parts: Part 1 covering information reported in biennial reports along the guidelines for biennial reports and Part 2 covering additional information on items reported in the biennial report as well as information on other issues as reported currently in the national communication such as national circumstances, vulnerability assessment, climate change impacts and adaptation measures, research and systematic observation, education, training and public awareness.

6. The summarized GHG inventory information is reported in the biennial report to provide a background of the GHG emissions and removals in a Party. The GHG inventory is however subject to another process of annual submission and review.

III. INFORMATION ON MITIGATION ACTIONS

1. Annex I Parties shall communicate information on mitigation actions to achieve the quantified economy-wide emission targets and emission reductions. In reporting, Parties should give priority to mitigation actions which have the most significant impacts on GHG emissions and removals. Implemented mitigation actions should be distinguished from adopted and planned actions. Parties should highlight the changes that took place since the submission of the previous biennial report.
2. Annex I Parties shall organize the reporting of mitigation actions by sectors and indicate the greenhouse gas affected. This information shall be reported following the template set in table M1 in the Annex. Parties shall include separate information describing cross-sectoral mitigation actions.
3. The presentation of mitigation actions shall include information on each of the subject headings listed below. The presentation should be concise and should include information on the detail suggested after each subject heading:
 - a) Name and short description of the policy or measure;
 - b) Objectives of the mitigation action;
 - c) The sector and greenhouse gas or gases affected;
 - d) Type or types of mitigation action (economic, fiscal, voluntary/negotiated agreements, regulatory, information, education, research, other);
 - e) Status of implementation (implemented, adopted, planned, expired);
 - f) Implementing entity or entities (national, state, provincial, regional, local government, other);
 - g) Quantitative effects of the mitigation actions on emissions by sources and removals by sinks.

The presentation may include:

- h) Estimated costs and benefits.

The information shall be reported in reporting table M1 included in the Annex to these guidelines and shall be submitted electronically.

4. The quantitative estimates of effects on emissions by sources and removals by sinks should be provided for the 4 next years ending with 0 or 5 (ex-ante assessment). Should this information not be available an alternate indicator of the effectiveness of a mitigation action should be used (for instance, deviation from emission reference levels or deviation from projected emission levels in target year or period). If the latter option is applied clear definitions of the indicators used shall be provided. Where appropriate, mitigation actions addressing the same emission source or removal categories may be clustered to policy packages.
5. Annex I Parties shall report references to any available information on methodologies applied to estimate the effect of the mitigation actions as well as their costs and benefits, including the assumptions made and baseline used to estimate the effects. This shall also include references to any underpinning technical reports covering among others descriptions

of models or methodological approaches used, relevant definitions and underlying assumptions.

IV. PROJECTIONS AND THE TOTAL EFFECT OF MITIGATION ACTIONS

1. Annex I Parties shall report a "with mitigation actions" projection of greenhouse gas emissions by sources and removals by sinks and should report a "with additional mitigation actions" projection, organized by gas and by sector. Quantitative estimates shall be provided for the 4 future years ending with 0 or 5. Annex I Parties should report "without mitigation actions" projection. For the presentation of projections, Parties shall use table P1 included in the Annex to these guidelines and shall submit it electronically.
2. Projections shall be provided on an aggregated sectoral basis, consistent with the sectoral categories of the inventory reporting (CRF) and as well as for a national total using global warming potential (GWP) values agreed by the COP. Emission projections related to fuel sold to international shipping and aviation shall be reported separately.
3. A **.with measures.** projection shall encompass currently implemented and adopted mitigation actions. A **.with additional measures.** projection also encompasses planned mitigation actions and a **.without measures.** projection excludes all mitigation actions implemented, adopted or planned after the year chosen as the starting point for this projection.
4. Parties shall report results of sensitivity analysis for the projections for each sector, but should aim to limit the number of scenarios presented.
5. Parties shall provide an aggregate estimate of the total effect of their mitigation actions, in accordance with the **.with mitigation actions.** definition, compared to a situation without such mitigation actions. This effect shall be presented in terms of GHG emissions avoided or sequestered, by gas (on a CO₂ equivalent basis) and shall be presented for the same years as the GHG projections (not cumulative savings). This information shall be presented in tabular format following the template set in table P2 in the Annex to these guidelines and shall be submitted electronically.
6. Parties may calculate the total effect of their mitigation actions by taking the difference between a **.with mitigation actions.** and **.without mitigation actions.** projection. Alternatively, Parties may use another approach, for example individually assessing the effect of each significant mitigation action, and aggregating the individual effects to arrive at a total⁷. In either case, when reporting, it should be clear from what year onward it is assumed that policies are implemented or not implemented in making the calculations.
7. When projecting greenhouse gas emissions and removals and estimating the total effects of mitigation actions on emissions and removals, Annex I Parties may, ensuring consistency with the preparation of annual GHG inventory, use any models and/or approaches they choose.
8. To ensure transparency, Annex I Parties shall report information about key underlying assumptions and values of variables such as GDP growth, population growth, tax levels and international fuel prices, following the template set in table P3 in the Annex which shall be submitted electronically. Annex I Parties shall also report references to any available

⁷ Taking into account potential overlap of the mitigation effects of the mitigation actions.

information on methodologies applied to develop GHG projections. This shall also include underpinning technical reports covering among others descriptions of models or methodological approaches used, relevant definitions and underlying assumptions.

9. Annex I Parties should report the main differences in the assumptions, methods employed, and results between projections in the current biennial report and those in earlier biennial report.

V. PROGRESS IN ATTAINING THE MITIGATION TARGETS

1. Annex I Parties shall provide information on their adopted quantified economy-wide emission reductions targets, including the base year, the accounting period, and the annual targets resulting from the adopted emission reduction trajectory until the end of the accounting period as well as gases and sectors covered in accordance with rules and modalities for accounting to be adopted by the COP..
2. The biennial report shall provide a description of the way in which progress with the quantitative economy-wide emission reduction targets is monitored and evaluated over time, including institutional arrangements for monitoring of GHG mitigation actions.
3. Annex I Parties shall report supplementary information on transfers and acquisition of emission reduction units (ERUs), certified emission reductions (CERs), assigned amount units (AAUs), removal units (RMUs) and any additional units agreed in accordance with decisions under the COP/MOP or the COP. The quantitative information on these units as required in conjunction with the annual inventory submission shall also be included in this report.
4. Annex I Parties shall report supplementary information on the quantities of units issued, transferred and acquired in compliance with the common rules to account for the use of market-based mechanisms if such units are planned to be used to achieve the economy-wide emission reduction target. Annex I Parties shall report quantitative information on units issued, transferred and acquired in the previous year. Annex I Parties shall report information on the approval of these units in accordance with rules and modalities for accounting adopted by the COP (see EU submission on new market-based approaches). Annex I Parties shall report how these units are monitored and tracked and how double-counting with domestic emission reductions or units used in third countries is avoided.
5. Annex I Parties shall provide information related to the accounting of emissions and removals from the LULUCF sector for the achievement of their quantified economy-wide emission reductions targets in accordance with decisions on the accounting of emissions and removals from LULUCF adopted by the COP/MOP and the COP.

VI. FINANCIAL RESOURCES AND TRANSFER OF TECHNOLOGY

A. Public Financial Transfers

1. In accordance with Article 12.3 of the Convention and decision x/CP17, developed country Parties shall provide updated details of measures taken in the reporting period covering the years X-2 and X-3 since the previous submission of the biennial report to give effect to their commitments under Article 4.3, 4.4, and 4.5 of the Convention, and decision 1/CP16 as

follows. Each report shall cover a complete time series from the starting year of the reporting requirement until the year X-2 where X is the actual year of submission.

2. Parties shall indicate what new and additional financial resources they have provided pursuant to Article 4.3 of the Convention during the reporting period. In communicating this information, Parties shall complete Tables F1 to F3 and shall submit these electronically.
3. Parties shall provide information on any financial resources provided to operating entities of the financial mechanism under the UNFCCC and to Kyoto Protocol funds in Table F1. Parties shall state if the report is based on commitments or on disbursements of financial resources.
4. Parties shall provide information on any financial resources related to the implementation of the Convention provided through regional and multilateral channels in Tables F2a and F2b. Parties shall state if the report is based on commitments or on disbursements of financial resources.
5. Parties shall use existing systems for the identification, quantification and reporting of financial resources for climate change provided through bilateral channels to complete Table F3. Parties having membership of the OECD Development Assistance Committee shall disaggregate climate finance reported according to Rio Marker⁸ in line with OECD Creditor Reporting System (CRS) definitions. Other developed country parties who are not a member of the OECD Development Assistance Committee shall work towards reporting consistent with the OECD CRS and at a minimum provide information on total climate finance support and disaggregated climate finance contributions to UNFCCC funds and multilateral institutions. All parties should ensure transparency and comparability.
6. Information on climate related financial resources provided includes ODA and other official resources towards developing countries. Tables F1 to F4 refer to ODA support, Table F5 refers to other non-ODA official resources contributing to the objectives of the Convention.
7. Information should be included on support provided by Parties through the purchase by governments of carbon market units under the UNFCCC and Kyoto Protocol which are not used for compliance with mitigation targets. Parties should complete Table F5.

B. Policies and Measures and their leveraging impact on private finance

8. The biennial report should provide a description of any new national targets for climate finance over the reporting period. New strategies and public measures for leveraging or encouraging private sector investment in developing countries. Climate response, or other new and relevant policy objectives during the reporting period may also be covered. Innovative financial sources earmarked for international climate finance commitments should be described. Relevant inter-ministerial decision-making processes or bodies may be noted. Policies and measures which raise additional climate finance for developing countries as a co-benefit may also be noted.

C. Transfer of Technology

9. Parties shall fill in the *Table F.6* with the information on technology support provided, i.e. support for activities to promote, facilitate or enhance the development, transfer and

⁸ Mitigation or adaptation as defined by the OECD/DAC Rio Markers and the UNFCCC

diffusion of climate technologies; this information shall at least include the recipient country, the description of the activity or initiative, the amount of the financial support, and the type of technology transferred.

10. Parties shall, when reporting details of measures related to the promotion, facilitation of the transfer of, or access to, environmentally-sound technologies, clearly distinguish between activities undertaken by the public sector and those undertaken by the private sector. As the ability of Parties to collect information on private sector activities is limited, Parties may indicate, where feasible, in what way they have encouraged private sector activities, and how these activities help meet the commitments of Parties under Article 4.3, 4.4 and 4.5 of the Convention.
11. Parties shall report information, in textual format, on steps taken by governments to promote, facilitate and finance transfer of technology, and to support development and enhancement of endogenous capacities and technologies of developing countries.

VII. ANNEX

Common reporting format

All reporting tables shall be integrated in an electronic reporting format to be developed and provided by the UNFCCC secretariat.

I. Inventory information (from CRF)

Table Summary 2 "Summary report for CO₂ equivalent emissions"

Table 10 "Emission trends"

Table X on use of art. 3.3

Table Y on the use of art. 3.4

II. Information on mitigation actions

Table M1. Information on mitigation actions

Sector: .									
Name of mitigation action and short description	Objective	Sector affected	GHG affected	Type	Status of implementation	Implementing entity	Estimated reduction impact or alternate indicator	Estimated costs	Benefits

III: Information on projections

Table P1. Information on GHG projections

Scenario	GHG emissions projections in Mt			
	Year A*	Year A+5	Year A+10	Year A+15
	[per each GHG and CO ₂ eq]			
WOM				
Sectors..				
WEM				
Sectors.				
WAM				
Sectors.				

* *Year A* means a first future year ending with 0 or 5.

Table P2. Information on total effect of mitigation actions

Scenario	GHG emissions avoided or sequestered in Mt CO2 eq			
	2015	2020	2025	2030
WEM				
WAM				

Table P3. Information on key underlying assumptions for GHG projections

Variable	Unit	Value	Source	Other information
GDP growth				
Population growth				
Int. fuel price				
.				

V. Information on financial resources and transfer of technology

Table F1: Financial Contribution to the Financial Mechanism of the Convention and funds under the Kyoto Protocol, in USD

Institution/Fund	Contributions	
	year x-2	year x-3
Adaptation Fund		
Global Environment Facility		
Green Climate Fund		
Least Developed Country Fund for climate change		
Special Climate Change Fund		
Other, please specify:		
Total		

Contributions are indicated in from of

*disbursements

*commitments

Table F2a: Financial contributions to multilateral institutions and other relevant programmes and organizations . general support, in USD

	year x-2	year x-3
African Development Bank		
Asian Development Bank		
European Bank for Reconstruction and Development		
European Investment Bank		
FAO		
Global Facility For Disaster Reduction and Recovery		
Inter American Development Bank		
Desertification Treat		
Montreal Fund (GEF)		
International Finance Corporation		
ISDR		
UNDP		
UNEP		
UNESCO		
World Bank		
Other; please specify		
Total		

Contributions are indicated in from of

*disbursements

*commitments

Table F2b: Financial contributions to multilateral institutions and other relevant programmes and organizations, reporting period, in alphabetical order . climate-specific, in USD

	year x-2	year x-3
CGIAR		
UN REDD PROGRAMME		
UNFCCC		
World Bank: Clean Technology Fund (CIF)		
World Bank: Strategic Climate Fund (CIF)		
-World Bank: Forest Investment Fund (SCF-CIF)		
-World Bank: Pilot Programme Climate resilience (SCF-CIF)		

-World Bank: Scaling up Renewable Energy Fund (SCF-CIF)		
World Bank: Forest Carbon Partnership Facility		
World Bank: Carbon Assets Development Fund		
Other, please specify		
Total		

Contributions are indicated in from of

*disbursements

*commitments

Table F3: Bilateral support provided to account for financial support provided under the Convention, in USD

		National approach to accounting for climate objective (provide percentage equivalent)	year x-2	year x-3
			USD (according to percentage equivalent)	USD (according to percentage equivalent)
Rio Marker Mitigation	Climate is principal objective			
	Climate is significant objective			
Rio Marker Adaptation	Climate is principal objective			
	Climate is significant objective			
Rio-Markers mitigation and adaptation	Mitigation is a principal objective			
	Adaptation is a principal objective			
	Mitigation and Adaptation are significant objectives			
Total				

Table F4: Financial support provided through the purchase by government of carbon market units under the UNFCCC and Kyoto Protocol, reporting year X-2, in USD

Unit type	year x-2	year x-3
Total		

Table F5: Non-ODA financial support provided by government, in USD

Year	Type of Support	Beneficiary	Amount
year x-2			
Year x-2 total			
year x-3			
Year x-3 total			
Total for period			

Table F6: Description of projects or programmes that promoted practicable steps to facilitate and/or finance the transfer of, or access to, environmentally-sound technologies

- Project / programme title:
- Purpose:
- Recipient country/region/
- Total funding :
- Years in operation
- Sector
- Technology type transferred / Description

Предложение к представлению Российской Федерации по программе работы по согласованию условий и руководящих принципов проведения оценки, отражения в отчетности и проверки обязательств развитых стран (решение FCCC/AWGLCA/2010/L.7, пункты 46-47).

Российская Федерация приветствует начало практической работы по согласованию условий и руководящих принципов проведения оценки, отражения в отчетности и проверки обязательств развитых стран в рамках Вспомогательного органа по осуществлению. При этом полагаем целесообразным сохранить существующие подходы инвентаризации, применяемые в РКИК ООН и Киотском протоколе (учет в секторах, корзина газов). Так как полагаем, что объявленные странами, включенными в приложение I к Конвенции определенные количественные целевые показатели сокращения выбросов в масштабах всей экономики (обобщенные в документе FCCC/SB/2011/INF.1) были сделаны, исходя из существующих подходов инвентаризации.

Российская Федерация выступает за адекватный учет управляемых лесов в инвентаризации выбросов и поглощений. При определении своих обязательств на «пост-киотский» период, Российская Федерация отметила, что уровень ее обязательств будет зависеть от «надлежащего учета потенциала российских лесов». Признавая межгодовую вариабельность стоков/поглощений в лесах, Российская Федерация предлагает не устанавливать «порогов» поглощений CO₂ в лесах.

Российская Федерация считает, что руководящие принципы для представления информации в национальных сообщениях в принципе не требуют уточнений на текущий момент и практика их применения может быть продолжена.

Любая дополнительная информация должна представляться по желанию сторон, исходя из принципа целесообразности.

Что касается проверки отчетности, то полагали бы полезным использовать существующие механизмы проведения проверок, включая проверку уполномоченными экспертами.

Данные о состоянии выполнения обязательств сторонами должны способствовать своевременному выявлению проблемных участков и их успешному разрешению. По вопросам создания механизма соблюдения полезно привлечь киотский опыт. При этом считаем, что учет выполнения киотских обязательств стран (его первого периода) в новом соглашении обеспечит его экологическую целостность. Неиспользованный резерв выбросов первого периода обязательств может учитываться по желанию соответствующих стран в новом соглашении.

Submission by the Kingdom of Saudi Arabia

AWG-LCA Agenda Item 3.2.1

Nationally Appropriate Mitigation Actions by Developed Country Parties

This submission is after the original deadline per the directive of the AWG-LCA Chair during the 2nd Part of the AWG-LCA 16th Session in Bonn, Germany in June 2011, to extend the submission deadline to September 9, 2011, and as communicated by the secretariat Message to Parties dated July 5, 2011.

Saudi Arabia welcomes this opportunity to submit its views in response to this invitation.

General discussion:

The Cancun Agreement mandated completely different work programs for Nationally Appropriate Mitigation Actions for developed and developing country Parties commensurate with their current mandate and building on their responsibilities and experience. For developed country Parties, the Cancun agreement mandated mainly revising the guidelines for reporting and for review, including the introduction of the international assessment and review of emissions related to their targets, to ensure they are achieving their reduction targets. However, for developing country Parties, the situation is different since their current submissions are not at the same level of definition as the developed country Parties and more importantly there are no current technical reviews. Accordingly, the requirement for developing country Parties is mainly to establish a system that addresses their needs for financial, technical and capacity building support which will enhance their submissions and facilitate review.

Nevertheless, due to the similarity in the naming of tasks, a false impression has been created that they are equitable and require simultaneous and identical development of the work programs. This explains why the discussion on mitigation up till now has focused symmetrically on the biennial/biennial update reports and ICA/IAR for both developed and developing country parties although the required work for these elements varies between developed and developing country parties. This symmetrical treatment has resulted in uneven progress on the work programs as mandated by the Cancun agreement and what is required to be defined. An example that exhibits this uneven progress is the biennial reports that would be required by the developed country parties and the biennial update reports that would be required by the developing country parties. Given that the developed countries are already submitting annual GHG inventories and inventory reports, the development of guidelines and modalities for the biennial reports is relatively straightforward. On the other hand, the biennial update reports to be submitted by the developing country Parties are yet to be defined since they are intended to update some of the information provided in the national communications, which are still in their early development stages. Meanwhile, needed work on the registry and specifically on the facilitation of support on the developing country Parties side, and on the provision of financial, technology and capacity-building on the developed country side have not been discussed until now. It is our view that this kind of uneven progress that tends to delay the process. In conclusion, it is recommended that the work programme for the developed country

parties to be different from that of the developing country parties. They should be based on the relevant current experience, practice, review, guidelines, etc. not to aim to be identical.

Views for the work programme:

It seems that the focus has been limited to only the development of modalities and procedures for international assessment and review (IAR) and the biennial reports, although in our view devising modalities and guidelines for these elements should not be cumbersome, given that the current reporting reviewing processes for developed country parties under the Kyoto Protocol are well established with extensive guidelines. It just requires the extension of these guidelines to the developed country parties that are not under the Kyoto Protocol. In our view, this focus is to match the work required for the developing country parties since those elements are completely new requirements for which a work programme needs to be developed. Meanwhile, there is a need to focus in the short term on the areas that are not well defined such as provision of financial, technical and capacity-building support. It is worthy to reiterate what was stated by the Secretariat during their June 14 presentation on the Registry in Bonn that the most important component for enhancing the mitigation actions by developing country parties is through the capacity-building support provided by developed country parties.

Therefore, Saudi Arabia is of the view that the 3rd session in Panama should aim to further the progress on the development of the modalities and guidelines, which would result in a work programme to be agreed in Durban, for the revision of guidelines on:

- The provision of financing through common reporting formats methodologies for finance and tracking of climate-related support
- IAR building on the existing reviews guidelines to address the current loopholes in comparability and accounting rules

**Submission by the United States of America
Further views on items in paragraphs 46 and 66 of Decision 1/CP.16**

This submission focuses on two specific sub-elements of the Cancun work programs described in paragraphs 46 and 66 of 1/CP.16: national inventory arrangements for Annex I Parties, and national GHG inventories for non-Annex I Parties as part of their biennial reports. We provided significant detail in our March 28 submission as well as in a submission made by the Umbrella Group in Bonn this past June. We believe these submissions remain relevant and therefore we will not re-submit them. We provide this submission as a supplementary piece to provide clarity on a way forward for enhancing Annex I and non-Annex I inventories.

Annex I National Inventory Arrangements

Paragraph 43 of Decision 1/CP.16 calls for developed countries to establish national arrangements for the estimation of emissions and removals, and paragraph 46 calls for the establishment of international guidelines for national inventory arrangements.

The domestic arrangements currently used by developed countries to prepare and report their national GHG inventories have reached a state of high maturity and robustness through over 20 years of practice. All Annex I Parties currently have in place arrangements that ensure transparency, consistency, comparability, completeness and accuracy of their inventories, whether to satisfy international or domestic requirements, and are already required to report on such arrangements in their annual National Inventory Report. Any new international guidelines for national inventory arrangements should take into account the arrangements currently in place and should not require significant changes in existing procedures and systems of Parties, which currently represent the state of the art for such systems.

Given the inherent link to work underway in SBSTA on revisions to the Annex I greenhouse gas inventory reporting guidelines and the need to draw on the same technical experts, we would suggest that guidelines for national inventory arrangements be taken up under the ongoing SBSTA work program.

In order to facilitate that work, below we provide draft text that could be inserted in a revised version of the current Annex I inventory reporting guidelines (FCCC/SBSTA/2006/9) under consideration by the SBSTA work programme:

1. Each Annex I Party should implement and maintain institutional arrangements for inventory preparation for the estimation of anthropogenic GHG emissions by sources and removals by sinks. The institutional arrangements for inventory preparation includes all institutional, legal and procedural arrangements made within an Annex I Party for estimating anthropogenic emissions by sources and removals by sinks of all GHGs not controlled by the Montreal Protocol, and for reporting and archiving inventory information. September 9, 2011

2. The institutional arrangements for inventory preparation should be designed and operated:
 - (a) To ensure the transparency, consistency, comparability, completeness and accuracy of inventories;
 - (b) To ensure the quality of inventories through the planning, preparation and management of inventory activities. Inventory activities include collecting activity data, selecting methods and emission factors appropriately, estimating anthropogenic GHG emissions by sources and removals by sinks, implementing uncertainty assessment and QA/QC activities, and carrying out procedures for the verification of the inventory data at the national level, as described in these guidelines;
 - (c) To enable Annex I Parties to consistently estimate anthropogenic emissions by all sources and removals by all sinks of all GHGs, as covered in the 2006 IPCC Guidelines.

Non-Annex I Inventories as Part of Biennial Reports

In considering the reporting guidelines for Non-Annex I Parties. biennial reports, the US proposes the following framework in which Non-Annex I Parties submit a GHG inventory in an initial biennial report in order to provide input to the 2013-2015 Review, with subsequent improvements in GHG inventories and inventory guidelines for future biennial reports. This flexibility would allow a GHG inventory to be produced by Non-Annex I Parties in short order, consistent with their arrangements made to produce GHG inventories for past national communications.

Subsequent GHG inventories reported in future biennial reports would see improvements in data collection scope and calculation approach rigor, gradually, but substantively, over time, depending on the capability of each Party. This ensures that inventory reporting to the UNFCCC reflects the latest science of the IPCC and provides the appropriate transparency to assess actions being taken by all Parties.

Below is a draft outline of guidelines for the first biennial report by non-Annex I Parties. For the inventory data year, we have left several options, indicated in bracketed text, with N-2 denoting that data would be submitted for the year two years prior to the date of submission. For example, if biennial reports were submitted in 2013, the data would be from 2011 (though some flexibility for Parties may also be provided depending on national circumstances).

Non-Annex I National GHG Inventory

Revised inventory guidelines, as part of the biennial report, would be based on the existing NA1 Inventory guidelines, but would be updated to allow for reporting of more recent data and include the summary tables that most Parties currently complete but do not submit. Below are the key elements of inventory guidelines for the first biennial report to be adopted at COP17:

- Inventory data for the year [2010] [N-2] [N-3]
- Continue using UNFCCC NAI Greenhouse Gas Inventory Software (based on 1996 IPC Guidelines and 2000 Good Practice Guidance and 2003 Good Practice Guidance for LULUCF) to calculate and report emissions and removals, and report key category analysis
 - Parties are encouraged to report six gases
 - Parties are encouraged to use higher tier methods for key categories
 - Parties are encouraged to use 2006 IPCC Guidelines
- Provide all sector spreadsheets and summary tables (listed in Dec. 17/CP. 8)
- Include a national inventory report with information on the compilation of the inventory, including information on: institutional arrangements; analysis of key categories; methodologies, assumptions, emission factors and activities data used; level of uncertainty; changes from previous years; and quality assurance/quality control.

Further Revision of Guidelines

At COP17, Parties should establish a process for the revision of these guidelines for subsequent biennial reports and other related reporting in order to improve the quality of reports and to build capacity over time, responding to Parties. needs and capabilities. This would include:

- Moving toward the use of 2006 IPCC Guidelines by all Parties;
 - Moving from Tier 1 to Tier 2 and 3 for key sectors and sinks based on country capacity;
 - Improving the common reporting formats for reporting sector spreadsheets and tables;
 - Increasing coverage of GHGs identified by the IPCC over time;
 - Reporting of aggregated GHG emissions and removals using global warming potentials (GWP) provided by the IPCC;
 - Providing a time series of emissions and removals; and
 - Incorporation of further detail on methodologies, data collection and calculations for key sources/sinks in the National Inventory Report.
-