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Agenda item 3(a) Reports of the subsidiary bodies Report of the Subsidiary Body for Scientific and Technological Advice

Methodological issues under the Convention

Proposal by the President

Draft decision -/CP.18

Common tabular format for "UNFCCC biennial reporting guidelines for developed country Parties"

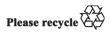
The Conference of the Parties,

Recalling the relevant provisions of the Convention, in particular Articles 4, 5, 7, 10 and 12, and decisions 9/CP.2, 11/CP.4, 4/CP.5, 1/CP.16 and 9/CP.16 on national communications from Parties included in Annex I to the Convention,

Also recalling that by decision 2/CP.17 it decided that developed country Parties shall use the "UNFCCC biennial reporting guidelines for developed country Parties"¹ for the preparation of their first biennial reports, taking into account their national circumstances, and shall submit their first biennial reports to the secretariat by 1 January 2014,

Further recalling that by decision 2/CP.17 it requested the Subsidiary Body for Scientific and Technological Advice to develop, taking into account existing international methodologies, and based on experiences gained in preparing the first biennial reports, methodologies for reporting financial information, with a view to recommending a decision on this matter to the Conference of the Parties at its twentieth session,

Recalling that the Subsidiary Body for Scientific and Technological Advice, at its thirty-sixth session,² agreed that the common tabular format will include tables for information specified in paragraphs 2, 5, 6, 9, 10, 11, 17, 18, 22 and 23 of the reporting



¹ Contained in decision 2/CP.17, annex I.

² FCCC/SBSTA/2012/2.

guidelines and it may also include tables for information specified in paragraphs, inter alia, 13, 19 and 24 of the reporting guidelines,

1. Adopts the common tabular format for the "UNFCCC biennial reporting guidelines for developed country Parties" (hereinafter referred to as the reporting guidelines), as contained in the annex to this decision, noting that developed country Parties, in accordance with decision 2/CP.17, paragraph 13, shall use the reporting guidelines for the preparation of their biennial reports and will provide information on all the elements of the guidelines in these reports;

2. *Requests* the secretariat to develop a test version of an electronic reporting application for the common tabular format, for developed country Parties, by May 2013 and to finalize the development by July 2013;

3. *Also requests* the secretariat to revise the electronic reporting application for a common tabular format, in accordance with relevant decisions of the Conference of the Parties and, where applicable, with decisions of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol;

4. *Decides* that developed country Parties shall use the electronic reporting application taking into account their national circumstances when preparing and submitting their biennial reports in accordance with decision 2/CP.17;

5. *Encourages* developed country Parties to ensure consistency, to the extent possible, between the information provided in their biennial reports and the national communications;

6. *Requests* Parties to consider the best approach for future reporting on climate related private finance at the next revision of the reporting guidelines;

7. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat pursuant to the provisions contained in paragraphs 2 and 3 above;

8. *Requests* that the actions of the secretariat called for in these conclusions be undertaken subject to the availability of financial resources.

Annex¹

Table 1 **Emission trends: summary**

Year
Submission

GREENHOUSE GAS EMISSIONS	Base year ^a	1990	(Years 1991 to latest reported year)	Change from base to latest reported year
		(kt CO ₂ eq)		(%)
CO ₂ emissions including net CO ₂ from LULUCF				
CO ₂ emissions excluding net CO ₂ from LULUCF				
CH ₄ emissions including CH ₄ from				
CH ₄ emissions excluding CH ₄ from				
N ₂ O emissions including N ₂ O from				
N ₂ O emissions excluding N ₂ O from LULUCF				
HFCs				
PFCs				
SF ₆				
Fotal (including LULUCF)				
Fotal (excluding LULUCF)				
GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year ^a	1990	(Years 1991 to latest reported year)	Change from base to latest reported year
		(kt CO ₂ eq)		(%)

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year ^a	1990	(Years 1991 to latest reported year)	Change from base to latest reported year
		(kt CO ₂ eq)		(%)
1. Energy				
2. Industrial processes				
3. Solvent and other product use				
4. Agriculture				
5. Land use, land-use change and forestry ^b				
6. Waste				
7. Other				
Total (including LULUCF)				

¹ The common tabular format will be revised, in accordance with relevant decisions of the Conference of the Parties and, where

applicable, with decisions of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol.

► Notes:

(1) Further detailed information could be found in the common reporting format tables of the Party's greenhouse gas inventory, namely "Emission trends (CO_2)", "Emission trends (CH_4)", "Emission trends (N_2O)" and "Emission trends (HFCs, PFCs and SF₆)", which is included in an annex to this biennial report; (2) 20XX is the latest reported inventory year; (3) 1 kt CO₂ eq equals 1 Gg CO₂ eq.

Abbreviation: LULUCF = land use, land-use change and forestry.

^{*a*} The column "Base year" should be filled in only by those Parties with economies in transition that use a base year different from 1990 in accordance with the relevant decisions of the Conference of the Parties. For these Parties, this different base year is used to calculate the percentage change in the final column of this table.

^{*b*} Includes net CO_2 , CH_4 and N_2O from LULUCF.

Table 1 (cont.) Emission trends (CO2)				Year Submission Country
GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year ^a	1990	(Years 1991 to latest reported year)	Change from base to latest reported year
		(k t)		(%)
1. Energy				
A. Fuel combustion (sectoral approach)				
1. Energy industries				
2. Manufacturing				
industries and				
construction				
3. Transport				
4. Other sectors				
5. Other				
B. Fugitive emissions from fuels				
1. Solid fuels				
2. Oil and natural gas				
2. Industrial processes				
A. Mineral products				
B. Chemical industry				
C. Metal production				
D. Other production				
E. Production of halocarbons and SF_6				
F. Consumption of halocarbons and SF_6				
G. Other				
3. Solvent and other product use				
4. Agriculture				
A. Enteric fermentation				
B. Manure management				
C. Rice cultivation				
D. Agricultural soils				
E. Prescribed burning of savannas				
F. Field burning of agricultural residues				
G. Other				
5. Land use, land-use change and forestry ^b				
A. Forest land				

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B. Cropland		
C. Grassland		
D. Wetlands		
E. Settlements		
F. Other land		
G. Other		
6. Waste		
A. Solid waste disposal on land		
B. Wastewater handling		
C. Waste incineration		
D. Other		
7. Other (as specified in the summary 1.A in the latest submitted CRF)		
Total CO ₂ emissions including net CO ₂ from LULUCF		
Total CO ₂ emissions excluding net CO ₂ from LULUCF		
Memo items:		
International bunkers		
Aviation		
Marine		
Multilateral operations		
CO ₂ emissions from biomass		

Abbreviations: CRF = common reporting format, LULUCF = land use, land-use change and forestry.

^{*a*} The column "Base year" should be filled in only by those Parties with economies in transition that use a base year different from 1990 in accordance with the relevant decisions of the Conference of the Parties. For these Parties, this different base year is used to calculate the percentage change in the final column of this table.

 b^{b} Fill in net emissions/removals as reported in table Summary 1.A of the latest reported inventory year. For the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+).

cont.) Emission trends (CH ₄)				Countr
GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year ^a	1990	(Years 1991 to latest reported year)	Change from base to latest reported year
		(kt)		(%)
l. Energy				
A. Fuel combustion (sectoral approach)				
1. Energy industries				
2. Manufacturing industries and construction				
3. Transport				
4. Other sectors				
5. Other				
B. Fugitive emissions from fuels				
1. Solid fuels				
2. Oil and natural gas				
. Industrial processes				
A. Mineral products				
B. Chemical industry				
C. Metal production				
D. Other production				
E. Production of halocarbons and SF_6				
F. Consumption of halocarbons and SF_6				
G. Other				
. Solvent and other product use				
. Agriculture				
A. Enteric fermentation				
B. Manure management				
C. Rice cultivation				
D. Agricultural soils				
E. Prescribed burning of				
savannas F. Field burning of agricultural				
residues				
G. Other				
. Land use, land-use change and				
orestry				
A. Forest land				
B. Cropland				
C. Grassland				

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Abbreviations: CRF = common reporting format, LULUCF = land use, land-use change and forestry.

^{*a*} The column "Base year" should be filled in only by those Parties with economies in transition that use a base year different from 1990 in accordance with the relevant decisions of the Conference of the Parties. For these Parties, this different base year is used to calculate the percentage change in the final column of this table.

REENHOUSE GAS SOURCE AND SINK	Base year ^a	1990	(Years 1991 to latest	Change from base to
CATEGORIES	Dube year		reported year)	latest reported year
		(kt)	T	(%)
. Energy				
A. Fuel combustion (sectoral approach)				
1. Energy industries				
2. Manufacturing industries and construction				
3. Transport				
4. Other sectors				
5. Other				
B. Fugitive emissions from fuels				
1. Solid fuels				
2. Oil and natural gas				
Industrial processes				
A. Mineral products				
B. Chemical industry				
C. Metal production				
D. Other production				
E. Production of halocarbons and SF_6				
F. Consumption of halocarbons and SF_6				
G. Other				
. Solvent and other product use				
. Agriculture				
A. Enteric fermentation				
B. Manure management				
C. Rice cultivation				
D. Agricultural soils				
E. Prescribed burning of savannas				
F. Field burning of agricultural residues				
G. Other				
. Land use, land-use change and orestry				
A. Forest land				
B. Cropland				
C. Grassland				
D. Wetlands				

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E. Settlements		
F. Other land		
G. Other		
6. Waste		
A. Solid waste disposal on land		
B. Wastewater handling		
C. Waste incineration		
D. Other		
7. Other (as specified in the summary table in CRF)		
Total N ₂ O emissions including N ₂ O from LULUCF		
Total N ₂ O emissions excluding N ₂ O from LULUCF		
Memo items:		
International bunkers		
Aviation		
Marine		
Multilateral operations		
CO ₂ emissions from biomass		

Abbreviations: CRF = common reporting format, LULUCF = land use, land-use change and forestry. ^{*a*} The column "Base year" should be filled in only by those Parties with economies in transition that use a base year different from 1990 in accordance with the relevant decisions of the Conference of the Parties. For these Parties, this different base year is used to calculate the percentage change in the final column of this table.

Table 1 (cont.) Emission trends (HFCs, PFCs a	nd SF ₆)			Year Submission Country		
GREENHOUSE GAS SOURCE AND SINK	Base year ^a	1990	(Years 1991 to latest reported year)	Change from base to latest reported year	Chemical	\mathbf{GWP}^b
		(k t)		(%)		
Emissions of HFCs ^c (kt CO ₂ eq)					HF	Cs
HFC-23					HFC-23	11 700
HFC-32					HFC-32	650
HFC-41					HFC-41	150
HFC-43-10mee					HFC-43- 10mee	1 300
HFC-125					HFC-125	2 800
HFC-134					HFC-134	1 000
HFC-134a					HFC-134a	1 300
HFC-152a					HFC-152a	140
HFC-143					HFC-143	300
HFC-143a					HFC-143a	3 800
HFC-227ea					HFC- 227ea	2 900
HFC-236fa					HFC- 236fa	6 300
HFC-245ca					HFC- 245ca	560
Unspecified mix of listed $HFCs^{d}$ (kt CO_{2} eq)						
Emissions of PFCs ^c					PFO	Ca
(kt CO ₂ eq)						
CF ₄					CF ₄	6 500
C ₂ F ₆					C_2F_6	9 200
C ₃ F ₈					C_3F_8	7 000
C_4F_{10}					C_4F_{10}	7 000
c-C ₄ F ₈					c-C ₄ F ₈	8 700
C ₅ F ₁₂					C ₅ F ₁₂	7 500
C_6F_{14}					C ₆ F ₁₄	7 400
Unspecified mix of listed PFCs ^d (kt CO ₂ eq)						
Emissions of SF_6^c (kt CO ₂ eq)						
SF ₆					SF ₆	23 900

Abbreviation: GWP = global warming potential.

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^{*a*} The column "Base year" should be filled in only by those Parties with economies in transition that use a base year different from 1990 in accordance with the relevant decisions of the Conference of the Parties. For these Parties, this different base year is used to calculate the percentage change in the final column of this table.

^b For the second and subsequent biennial reports, the global warming potential values need to be revised in accordance with decision 15/CP.17.

 c Enter actual emissions estimates. If only potential emissions estimates are available, these should be reported in this table and an indication for this be provided in the documentation box. Only in these rows are the emissions expressed as CO₂ equivalent emissions.

d In accordance with 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", HFC and PFC emissions should be reported for each relevant chemical. However, if it is not possible to report values for each chemical (i.e. mixtures, confidential data, lack of disaggregation), this row could be used for reporting aggregate figures for HFCs and PFCs, respectively. Note that the unit used for this row is kt of CO₂ equivalent and that appropriate notation keys should be entered in the cells for the individual chemicals.

Documentation box:

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Table 2(a) Description of quantified economy-wide emission reduction target: base year^a

Party		
Base year /base period		
Emission reduction target	% of base year/base period	% of 1990 ^b
Period for reaching target		

^{*a*} Reporting by a developed country Party on the information specified in the common tabular format does not prejudge the position of other Parties with regard to the treatment of units from market-based mechanisms under the Convention or other market-based mechanisms towards achievement of quantified economy-wide emission reduction targets. ^b Optional.

Table 2(b)

Description of quantified economy-wide emission reduction target: gases and sectors covered^a

Gases covered	Base year for each gas (year):	
CO ₂		
CH ₄		
N ₂ O		
HFCs		
PFCs		
SF ₆		
NF ₃		
Other gases		
Sectors covered ^b	Energy	
	Transport ^c	
	Industrial processes ^d	
	Agriculture	
	LULUCF	
	Waste	
	Other (specify)	

Abbreviations: LULUCF = land use, land-use change and forestry.

^a Reporting by a developed country Party on the information specified in the common tabular format does not prejudge the position of other Parties with regard to the treatment

of units from market-based mechanisms under the Convention or other market-based mechanisms towards achievement of quantified economy-wide emission reduction targets. ^b More than one selection will be allowed. If Parties use sectors other than those indicated above, the explanation of how these sectors relate to the sectors defined by the

IPCC should be provided.

^c Transport is reported as a subsector of the energy sector.

^d Industrial processes refer to the industrial processes and solvent and other product use sectors.

Gases	GWP values ^b
CO ₂	
CH ₄	
N ₂ O	
HFCs	
PFCs	
SF ₆	
NF ₃	
Other gases ^c	

Table 2(c) Description of quantified economy-wide emission reduction target: global warming potential values (GWP)^a

Abbreviations: GWP = global warming potential

^{*a*} Reporting by a developed country Party on the information specified in the common tabular format does not prejudge the position of other Parties with regard to the treatment of units from market-based mechanisms under the Convention or other market-based mechanisms towards achievement of quantified economy-wide emission reduction targets.

^b Please specify the reference for the GWP: Second Assessment Report of the Intergovernmental Panel on Climate Change (IPCC) or the Fourth Assessment Report of the IPCC.

^c Specify.

5 Table 2(d)

Description of quantified economy-wide emission reduction target: approach to counting emissions and removals from the LULUCF sector^a

Role of LULUCF	LULUCF in base year level and target Contribution of LULUCF is calculated using	Included
		Excluded
	Contribution of LULUCF is calculated using	Land-based approach
		Activity-based approach
		Other (specify)

Abbreviation: LULUCF = land use, land-use change and forestry.

^{*a*} Reporting by a developed country Party on the information specified in the common tabular format does not prejudge the position of other Parties with regard to the treatment of units from market-based mechanisms under the Convention or other market-based mechanisms towards achievement of quantified economy-wide emission reduction targets.

Table 2(e)I Description of quantified economy-wide emission reduction target: market-based mechanisms under the Convention^a

Possible scale of contributions	
(estimated kt $CO_2 eq$)	
	CERs
	ERUs
	$AAUs^b$
	Carry-over units ^c
	Other mechanism units under the Convention (specify) ^d

Abbreviations: AAU = assigned amount unit, CER = certified emission reduction, ERU = emission reduction unit.

^a Reporting by a developed country Party on the information specified in the common tabular format does not prejudge the position of other Parties with regard to the treatment of units from market-based mechanisms under the Convention or other market-based mechanisms towards achievement of quantified economy-wide emission reduction targets.

^b AAUs issued to or purchased by a Party.
 ^c Units carried over from the first to the second commitment periods of the Kyoto Protocol, as described in decision 13/CMP.1 and consistent with decision XX /CMP.8.
 ^d As indicated in paragraph 5(e) of the guidelines contained in annex I of decision 2/CP.17.

Table 2(e)II Description of quantified economy-wide emission reduction target: other market-based mechanisms^a

Possible scale of contributions

(estimated kt $CO_2 eq$)

^{*a*} Reporting by a developed country Party on the information specified in the common tabular format does not prejudge the position of other Parties with regard to the treatment of units from market-based mechanisms under the Convention or other market-based mechanisms towards achievement of quantified economy-wide emission reduction targets.

(Specify)

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^{*a*} Reporting by a developed country Party on the information specified in the common tabular format does not prejudge the position of other Parties with regard to the treatment of units from market-based mechanisms under the Convention or other market-based mechanisms towards achievement of quantified economy-wide emission reduction targets.

^b This information could include information on the domestic legal status of the target or the total assigned amount of emission units for the period for reaching a target. Some of this information is presented in the narrative part of the biennial report.

Cable 3

Progress in achievement of the quantified economy-wide emission reduction target: information on mitigation actions and their effects

Name of mitigation action ^a	Sector(s) affected ^b	GHG(s) affected	Objective and/ or activity affected	Type of instrument ^c	Status of implementation ^d	Brief description ^e	Start year of implementation	Implementing entity or entities	Estimat mitigation (not cumula kt CO ₂	impact ative, in
									$20XX^{f}$	2020

Note: The two final columns specify the year identified by the Party for estimating impacts (based on the status of the measure and whether an ex post or ex ante estimation is available).

Abbreviations: GHG = greenhouse gas; LULUCF = land use, land-use change and forestry.

^{*a*} Parties should use an asterisk (*) to indicate that a mitigation action is included in the 'with measures' projection.

^b To the extent possible, the following sectors should be used: energy, transport, industry/industrial processes, agriculture, forestry/LULUCF, waste

management/waste, other sectors, cross-cutting, as appropriate.

^c To the extent possible, the following types of instrument should be used: economic, fiscal, voluntary agreement, regulatory, information, education, research, other.

^d To the extent possible, the following descriptive terms should be used to report on the status of implementation: implemented, adopted, planned.

^e Additional information may be provided on the cost of the mitigation actions and the relevant timescale.

^{*f*} Optional year or years deemed relevant by the Party.

Table 4**Reporting on progress**^{a, b}

Year ^e	Total emissions excluding LULUCF (kt CO2 eq)	Contribution from LULUCF ^d (kt CO ₂ eq)	Quantity of units from market based mechanisms under the Convention (number of units and kt CO ₂ eq)	Quantity of units from other market based mechanisms (number of units and kt CO ₂ eq)
Base year/base period (specify)				
2010				
2011				
2012				

Abbreviation: GHG = greenhouse gas, LULUCF = land use, land-use change and forestry.

^{*a*} Reporting by a developed country Party on the information specified in the common tabular format does not prejudge the position of other Parties with regard to the treatment of units from market-based mechanisms under the Convention or other market-based mechanisms towards achievement of quantified economy-wide emission reduction targets.

^b For the base year, information reported on the emission reduction target shall include the following: (a) total GHG emissions, excluding emissions and removals from the LULUCF sector; (b) emissions and/or removals from the LULUCF sector based on the accounting approach applied taking into consideration any relevant decisions of the Conference of the Parties and the activities and/or land that will be accounted for; (c) total GHG emissions, including emissions and removals from the LULUCF sector. For each reported year, information reported on progress made towards the emission reduction targets shall include, in addition to the information noted in paragraphs 9(a–c) of the UNFCCC biennial reporting guidelines for developed country Parties, information on the use of units from market-based mechanisms.

^c Parties may add additional rows for years other than those specified below.

d Information in this column should be consistent with the information reported in table 4(a)I or 4(a)II, as appropriate. The Parties for which all relevant information on the LULUCF contribution is reported in table 1 of this common tabular format can refer to table 1.

S Table 4(a)I

Progress in achieving the quantified economy-wide emission reduction targets – further information on mitigation actions relevant to the contribution of the land use, land-use change and forestry sector in 20XX-3^{*a, b*}

	Net GHG emissions/removals from LULUCF categories ^c (kt CO2 eq)	Base year/period or reference level value ^d (kt CO2 eq)	Contribution from LULUCF for reported year (kt CO2 eq)	Cumulative contribution from LULUCF ^e (kt CO ₂ eq)	Accounting approach ^f
Total LULUCF					
A: Forest land					
 Forest land remaining forest land Land converted to forest land Other (please specify)^g B. Cropland 					
 Cropland remaining cropland Land converted to cropland Other (please specify)^g C. Grassland 					
 Grassland remaining grassland Land converted to grassland Other (please specify)^g D. Wetlands 					
 Wetlands remaining wetlands Land converted to wetlands Other (please specify)^g E. Settlements 					
 Settlements remaining settlements Land converted to settlements Other (please specify)^g F. Other land 					
 Other land remaining other land Land converted to other land Other^g G. Other (please specify)^g Harvested wood products 					

Abbreviations: GHG = greenhouse gas, LULUCF = land use, land-use change and forestry.

^{*a*} Reporting by a developed country Party on the information specified in the common tabular format does not prejudge the position of other Parties with regard to the treatment of units from market-based mechanisms under the Convention or other market-based mechanisms towards achievement of quantified economy-wide emission reduction targets.

² Parties that use the LULUCF approach that is based on table 1 do not need to complete this table, but should indicate the approach in table 2. Parties should fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year.

^c For each category, enter the net emissions or removals reported in the most recent inventory submission for the corresponding inventory year. If a category differs from that used for the reporting under the Convention or its Kyoto Protocol, explain in the biennial report how the value was derived.

^d Enter one reference level or base year/period value for each category. Explain in the biennial report how these values have been calculated.
 ^e If applicable to the accounting approach chosen. Explain in this biennial report to which years or period the cumulative contribution refers to.

^f Label each accounting approach and indicate where additional information is provided within this biennial report explaining how it was implemented, including all relevant accounting parameters (i.e. natural disturbances, caps).

^g Specify what was used for the category "other". Explain in this biennial report how each was defined and how it relates to the categories used for reporting under the Convention or its Kyoto Protocol.

Table 4(a)II

Progress in achievement of the quantified economy-wide emission reduction targets – further information on mitigation actions relevant to the counting of emissions and removals from the land use, land-use change and forestry sector in relation to activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol^{*a,b,c*}

GREENHOUSE GAS SOURCE AND SINK		:	Net emissions/	Accounting parameters ^h	Accounting quantity ⁱ		
ACTIVITIES	Base year ^d	2008	2009	^f	Total ^g		
			((kt CO ₂ eq)			
A. Article 3, paragraph 3, activities							
A.1. Afforestation and reforestation							
A.1.1. Units of land not harvested since							
the beginning of the commitment period ^{<i>j</i>}							
A.1.2. Units of land harvested since the							
beginning of the commitment period ^{<i>j</i>}							
A.2. Deforestation							
B. Article 3, paragraph 4, activities							
B.1. Forest management (if elected)							
$3.3 ext{ offset}^k$							
Forest management cap ^l							
B.2. Cropland management (if elected)							
B.3. Grazing land management (if elected)							
B.4. Revegetation (if elected)							

Note: 1 kt CO2 eq equals 1 Gg CO2 eq.

Abbreviations: CRF = common reporting format, LULUCF = land use, land-use change and forestry.

^{*a*} Reporting by a developed country Party on the information specified in the common tabular format does not prejudge the position of other Parties with regard to the treatment of units from market-based mechanisms under the Convention or other market-based mechanisms towards achievement of quantified economy-wide emission reduction targets.

^b Developed country Parties with a quantified economy-wide emission reduction target as communicated to the secretariat and contained in document FCCC/SB/2011/INF.1/Rev.1 or any update to that document, that are Parties to the Kyoto Protocol, may use table 4(a)II for reporting of accounting quantities if LULUCF is contributing to the attainment of that target.

^c Parties can include references to the relevant parts of the national inventory report, where accounting methodologies regarding LULUCF are further described in the documentation box or in the biennial reports.

 d Net emissions and removals in the Party's base year, as established by decision 9/CP.2.

^e All values are reported in the information table on accounting for activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol, of the CRF for the relevant inventory year as reported in the current submission and are automatically entered in this table.

^{*f*} Additional columns for relevant years should be added, if applicable.

^g Cumulative net emissions and removals for all years of the commitment period reported in the current submission.

^h The values in the cells "3.3 offset" and "Forest management cap" are absolute values.

^{*i*} The accounting quantity is the total quantity of units to be added to or subtracted from a Party's assigned amount for a particular activity in accordance with the provisions of Article 7, paragraph 4, of the Kyoto Protocol.

^{*j*} In accordance with paragraph 4 of the annex to decision 16/CMP.1, debits resulting from harvesting during the first commitment period following afforestation and reforestation since 1990 shall not be greater than the credits accounted for on that unit of land.

^k In accordance with paragraph 10 of the annex to decision 16/CMP.1, for the first commitment period a Party included in Annex I that incurs a net source of emissions under the provisions of Article 3 paragraph 3, may account for anthropogenic greenhouse gas emissions by sources and removals by sinks in areas under forest management under Article 3, paragraph 4, up to a level that is equal to the net source of emissions under the provisions of Article 3, paragraph 4, up to a level that is equal to the net source of emissions under the provisions of Article 3, paragraph 3, but not greater than 9.0 megatonnes of carbon times five, if the total anthropogenic greenhouse gas emissions by sources and removals by sinks in the managed forest since 1990 is equal to, or larger than, the net source of emissions incurred under Article 3, paragraph 3.

¹ In accordance with paragraph 11 of the annex to decision 16/CMP.1, for the first commitment period of the Kyoto Protocol only, additions to and subtractions from the assigned amount of a Party resulting from Forest management under Article 3, paragraph 4, after the application of paragraph 10 of the annex to decision 16/CMP.1 and resulting from forest management project activities undertaken under Article 6, shall not exceed the value inscribed in the appendix of the annex to decision 16/CMP.1, times five.

Documentation box:

	Kyoto Protocol units ^d (kt CO ₂ eq)										Other ı (kt CC		
	AAUs		ERUs		CERs		tCERs		lCERs	mechanis	n market-based sms under the avention	mark	from other cet-based hanisms
0XX-3	20XX-2	20XX-3	Year X-2	20XX-3	20XX-2	20XX-3 20XX-2 20XX-3 20XX-2			20XX-3	20XX-2	20XX-3	20XX-2	
uantity	of units												
						2	0XX-3				20X	X-2	

Note: 20XX is the latest reporting year.

Abbreviations: AAUs = assigned amount units, CERs = certified emission reductions, ERUs = emission reduction units, ICERs = long-term certified emission reductions, tCERs = temporary certified emission reductions.

^{*a*} Reporting by a developed country Party on the information specified in the common tabular format does not prejudge the position of other Parties with regard to the treatment of units from market-based mechanisms under the Convention or other market-based mechanisms towards achievement of quantified economy-wide emission reduction targets.

^b For each reported year, information reported on progress made towards the emission reduction target shall include, in addition to the information noted in paragraphs 9(a-c) of the reporting guidelines, on the use of units from market-based mechanisms.

^c Parties may include this information, as appropriate and if relevant to their target.

^d Units surrendered by that Party for that year that have not been previously surrendered by that or any other Party.

^e Additional columns for each market-based mechanism should be added, if applicable.

Table 5 Summary of key variables and assumptions used in the projections analysis^a

	Historical ^b							Projec	rted			
Key underlying assumptions	1990	1995	2000	2005	2010	2011			2015	2020	2025	2030

^a Parties should include key underlying assumptions as appropriate.
 ^b Parties should include historical data used to develop the greenhouse gas projections reported.

☆ Table 6(a) Information on updated greenhouse gas projections under a 'with measures' scenario^a

	GHG emissions and removals ^b $(kt \ CO_2 \ eq)$							GHG emission projecti (kt CO2 eq)	ions
	Base year	1990	1995	2000	2005	2010	20XX ^c -3	2020	2030
Sector ^{d, e}									
Energy									
Transport									
Industry/industrial processes									
Agriculture									
Forestry/LULUCF									
Waste management/waste									
Other (specify)									
Gas									
CO ₂ emissions including net CO ₂ from LULUCF									
CO ₂ emissions excluding net CO ₂ from LULUCF									
CH₄ emissions including CH₄ from LULUCF									
CH₄ emissions excluding CH₄ from LULUCF									
N ₂ O emissions including N ₂ O from LULUCF									
N ₂ O emissions excluding N ₂ O from LULUCF									
HFCs									
PFCs									
SF ₆									
Other (specify, e.g. NF ₃)									
Total with LULUCF ^f									
Total without LULUCF									

Abbreviations: GHG = greenhouse gas, LULUCF = land use, land-use change and forestry.

^{*a*} In accordance with the "Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part II: UNFCCC reporting guidelines on national communications", at a minimum Parties shall report a 'with measures' scenario, and may report 'without measures' and 'with additional measures' scenarios. If a Party chooses to report 'without measures' and/or 'with additional measures' scenarios they are to use tables 6(b) and/or 6(c), respectively. If a Party does not choose to report 'without measures' or 'with additional measures' scenarios then it should not include tables 6(b) or 6(c) in the biennial report.

^b Emissions and removals reported in these columns should be as reported in the latest GHG inventory and consistent with the emissions and removals reported in the table on GHG emissions and trends provided in this biennial report. Where the sectoral breakdown differs from that reported in the GHG inventory Parties should explain in their biennial report how the inventory sectors relate to the sectors reported in this table.

^c 20XX is the reporting due-date year (i.e. 2014 for the first biennial report).

^d In accordance with paragraph 34 of the "Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part II: UNFCCC reporting guidelines on national communications", projections shall be presented on a sectoral basis, to the extent possible, using the same sectoral categories used in the policies and measures section. This table should follow, to the extent possible, the same sectoral categories as those listed in paragraph 17 of those guidelines, namely, to the extent appropriate, the following sectors should be considered: energy, transport, industry, agriculture, forestry and waste management.

^e To the extent possible, the following sectors should be used: energy, transport, industry/industrial processes, agriculture, forestry/LULUCF, waste management/waste, other sectors (i.e. cross-cutting), as appropriate.

^f Parties may choose to report total emissions with or without LULUCF, as appropriate.

^a Table 6(b) Information on updated greenhouse gas projections under a 'without measures' scenario^a

			GHG emissi	ons and remo	vals ^b			GHG emission pro	jections
				(kt CO ₂ eq)					
	Base year	1990	1995	2000	2005	2010	$20XX^{c}-3$	2020	2030
Sector ^{d, e}									
Energy									
Transport									
Industry/industrial processes Agriculture									
Forestry/LULUCF									
Waste management/waste									
Other (specify)									
Gas									
CO ₂ emissions including net CO ₂ from LULUCF CO ₂ emissions excluding net CO ₂ from LULUCF CH ₄ emissions including CH ₄ from LULUCF CH ₄ emissions excluding CH ₄ from LULUCF N ₂ O emissions including N ₂ O from LULUCF N ₂ O emissions excluding N ₂ O from LULUCF									
HFCs									
PFCs									
SF ₆									
Other (specify, e.g. NF ₃)									
Total with LULUCF ^f									
Total without LULUCF									

Abbreviations: GHG = greenhouse gas, LULUCF = land use, land-use change and forestry.

^{*a*} In accordance with the "Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part II: UNFCCC reporting guidelines on national communications", at a minimum Parties shall report a 'with measures' scenario, and may report 'without measures' and 'with additional measures' scenarios. If a Party chooses to report 'without measures' and/or 'with additional measures' scenarios they are to use tables 6(b) and/or 6(c), respectively. If a Party does not choose to report 'without measures' or 'with additional measures' scenarios then it should not include tables 6(b) or 6(c) in the biennial report.

^b Emissions and removals reported in these columns should be as reported in the latest GHG inventory and consistent with the emissions and removals reported in the table on GHG emissions and trends provided in this biennial report. Where the sectoral breakdown differs from that reported in the GHG inventory Parties should explain in their biennial report how the inventory sectors relate to the sectors reported in this table.

^c 20XX is the reporting due-date year (i.e. 2014 for the first biennial report).

^d In accordance with paragraph 34 of the "Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part II: UNFCCC reporting guidelines on national communications", projections shall be presented on a sectoral basis, to the extent possible, using the same sectoral categories used in the policies and measures section. This table should follow, to the extent possible, the same sectoral categories as those listed in paragraph 17 of those guidelines, namely, to the extent appropriate, the following sectors should be considered: energy, transport, industry, agriculture, forestry and waste management.

^e To the extent possible, the following sectors should be used: energy, transport, industry/industrial processes, agriculture, forestry/LULUCF, waste management/waste, other sectors (i.e. cross-cutting), as appropriate.

^f Parties may choose to report total emissions with or without LULUCF, as appropriate.

STable 6(c)Information on updated greenhouse gas projections under a 'with additional measures' scenario^a

	GHG emissions and removals ^b							GHG emission pro	
				CO ₂ eq)				(kt CO ₂ eq)	
	Base year	1990	1995	2000	2005	2010	20XX ^c -3	2020	2030
Sector ^{d,e}									
Energy									
Transport									
Industry/industrial processes Agriculture									
Forestry/LULUCF									
Waste management/waste									
Other (specify)									
Gas									
CO_2 emissions including net CO_2 from LULUCF CO_2 emissions excluding net CO_2 from LULUCF CH_4 emissions including CH_4 from LULUCF CH_4 emissions excluding CH_4 from LULUCF N_2O emissions including N_2O from LULUCF N_2O emissions excluding N_2O from LULUCF									
HFCs									
PFCs									
SF ₆									
Other (specify, e.g. NF ₃)									
Total with LULUCF ^f									
Total without LULUCF									

Abbreviations: GHG = greenhouse gas, LULUCF = land use, land-use change and forestry.

^{*a*} In accordance with the "Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part II: UNFCCC reporting guidelines on national communications", at a minimum Parties shall report a 'with measures' scenario, and may report 'without measures' and 'with additional measures' scenarios. If a Party chooses to report 'without measures' and/or 'with additional measures' scenarios they are to use tables 6(b) and/or 6(c), respectively. If a Party does not choose to report 'without measures' or 'with additional measures' scenarios then it should not include tables 6(b) or 6(c) in the biennial report.

^b Emissions and removals reported in these columns should be as reported in the latest GHG inventory and consistent with the emissions and removals reported in the table on GHG emissions and trends provided in this biennial report. Where the sectoral breakdown differs from that reported in the GHG inventory Parties should explain in their biennial report how the inventory sectors relate to the sectors reported in this table.

^c 20XX is the reporting due-date year (i.e. 2014 for the first biennial report).

^d In accordance with paragraph 34 of the "Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part II: UNFCCC reporting guidelines on national communications", projections shall be presented on a sectoral basis, to the extent possible, using the same sectoral categories used in the policies and measures section. This table should follow, to the extent possible, the same sectoral categories as those listed in paragraph 17 of those guidelines, namely, to the extent appropriate, the following sectors should be considered: energy, transport, industry, agriculture, forestry and waste management.

^e To the extent possible, the following sectors should be used: energy, transport, industry/industrial processes, agriculture, forestry/LULUCF, waste management/waste, other sectors (i.e. cross-cutting), as appropriate.

^{*f*} Parties may choose to report total emissions with or without LULUCF, as appropriate.

34 Table 7

Provision of public financial support: summary information in 20XX-3^{*a*}

Allocation channels		Do	mestic currency	,		USD^b					
	Core/		Climate-s			Core/	<i>Climate-specific</i> ^d				
gen	general ^c	Mitigation	Adaptation	Cross- cutting ^e	Other ^f	general ^c	Mitigation	Adaptation	Cross- cutting ^e	<i>Other^f</i>	
Total contributions through multilateral channels:											
Multilateral climate change funds ^g											
Other multilateral climate change funds ^h											
Multilateral financial institutions, including regional development banks											
Specialized United Nations bodies											
Total contributions through bilateral, regional and other channels											

Total

Abbreviation: USD = United States dollars.

^{*f*} Please specify.

 ^a Parties should fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year.
 ^b Parties should provide an explanation on methodology used for currency exchange for the information provided in table 7, 7(a) and 7(b) in the box below.
 ^c This refers to support to multilateral institutions that Parties cannot specify as climate-specific.

^d Parties should explain in their biennial reports how they define funds as being climate-specific.

^e This refers to funding for activities which are cross-cutting across mitigation and adaptation.

^g Multilateral climate change funds listed in paragraph 17(a) of the "UNFCCC biennial reporting guidelines for developed country Parties" in decision 2/CP.17.
 ^h Other multilateral climate change funds as referred in paragraph 17(b) of the "UNFCCC biennial reporting guidelines for developed country Parties" in decision 2/CP.17.

Each Party shall provide an indication of what new and additional financial resources they have provided, and clarify how they have determined that such resources are new and additional. Please provide this information in relation to table 7(a) and table 7(b).

Documentation box:

FCCC/CP/2012/L.12

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Table 7(a)**Provision of public financial support: contribution through multilateral channels in 20XX-3**^a

		Tota	l amount		<i>Status^b</i>	Funding source	Financial instrument	Type of support	Sector ^c
	Core/general ^d Climate-specific ^e			specific ^e			Grant		Energy Transport Industry
Donor funding	Domestic currency	USD	Domestic currency	USD	Provided Committed Pledged	ODA OOF Other ^f	Concessional loan Non-concessional loan Equity Other ^f	Mitigation Adaptation Cross-cutting ^g Other ^f	Agriculture Forestry Water and sanitation Cross-cutting Other ^f Not applicable
Multilateral climate change funds									
1. Global Environment Facility									
2. Least Developed Countries Fund									
3. Special Climate Change Fund									
4. Adaptation Fund									
5. Green Climate Fund									
6. UNFCCC Trust Fund for Supplementary Activities									
7. Other multilateral climate change funds									
Subtotal									
Multilateral financial institutions, including regional development banks 1. World Bank									
 International Finance Corporation 									
 African Development Bank 									
4. Asian Development Bank									
5. European Bank for Reconstruction and Development									
6. Inter-American Development Bank									
7. Other									

Subtotal

Table 7(a) (cont.) Provision of public financial support: contribution through multilateral channels in 20XX-3^{*a*}

Specialized United Nations bodies
1. United Nations Development
Programme
(specific programmes)
2. United Nations Environment
Programme
(specific programmes)
3. Other

Subtotal				
Total	-	-		

Abbreviations: ODA = official development assistance, OOF = other official flows.

^{*a*} Parties should fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year.

^b Parties should explain, in their biennial reports, the methodologies used to specify the funds as provided, committed and/or pledged. Parties will provide the

information for as many status categories as appropriate in the following order of priority: provided, committed, pledged.

^c Parties may select several applicable sectors. Parties may report sectoral distribution, as applicable, under "Other".
 ^d This refers to support to multilateral institutions that Parties cannot specify as climate-specific.

^e Parties should explain in their biennial reports how they define funds as being climate-specific.

^{*f*} Please specify.

^g This refers to funding for activities which are cross-cutting across mitigation and adaptation.

\Im Table 7(b)

Provision of public financial support: contribution through bilateral, regional and other channels in 20XX-3^a

	Total an	nount	<i>Status</i> ^c	Funding source	Financial instrument	Type of support	Sector ^d	Additional Information ^e
Recipient country/	Climate-s	pecific ^f	Provided, Committed,	ODA OOF	Grant Concessional loan	Mitigation Adaptation	Energy Transport	
region/project/programme ^b	Domestic currency	USD	Pledged	<i>Other^s</i>	Non-concessional loan Equity Other ^g	Cross-cutting ^h Other ^g	Industry Agriculture Forestry Water and sanitation Cross-cutting Other ⁸	

Abbreviations: ODA = official development assistance, OOF = other official flows; USD = United States dollars.

^a Parties should fill in a separate table for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year.

^b Parties should report, to the extent possible, on details contained in this table.

^c Parties should explain, in their biennial reports, the methodologies used to specify the funds as provided, committed and/or pledged. Parties will provide the information for as many status categories as appropriate in the following order of priority: provided, committed, pledged.

^d Parties may select several applicable sectors. Parties may report sectoral distribution, as applicable, under "Other".

^e Parties should report, as appropriate, on project details and the implementing agency.

^f Parties should explain in their biennial reports how they define funds as being climate-specific.

^g Please specify.

^h This refers to funding for activities which are cross-cutting across mitigation and adaptation.

Recipient country and/or region	Targeted area	Measures and activities related to technology transfer	Sector ^c	Source of the funding for technology transfer	Activities undertaken by	Status	Additional information ^d
	Mitigation Adaptation		Energy Transport	Private Public	Private Public	Implemented Planned	
	Mitigation and adaptation		Industry Agriculture Water and sanitation Other	Private and public	Private and public		

Table 8 Provision of technology development and transfer support^{*a,b*}

 ^a To be reported to the extent possible.
 ^b The tables should include measures and activities since the last national communication or biennial report.
 ^c Parties may report sectoral disaggregation, as appropriate.
 ^d Additional information may include, for example, funding for technology development and transfer provided, a short description of the measure or activity and co-financing arrangements.

Table 9Provision of capacity-building support^a

Recipient country/ region	Targeted area	Programme or project title	Description of programme or project ^{b,c}
	Mitigation		
	Adaptation		
	Technology development and transfer		
	Multiple areas		

^c Additional information may be provided on, for example, the measure or activity and co-financing arrangements.

^{*a*} To be reported to the extent possible.

^b Each Party included in Annex II to the Convention shall provide information, to the extent possible, on how it has provided capacity-building support that responds to the existing and emerging capacity-building needs identified by Parties not included in Annex I to the Convention in the areas of mitigation, adaptation and technology development and transfer.