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Methodological issues under the Convention

Work programme on a common tabular format for the “UNFCCC biennial reporting guidelines for developed country Parties”

Report on the workshop on a common tabular format for the “UNFCCC biennial reporting guidelines for developed country Parties”

Note by the secretariat

Summary

This report provides a summary of a workshop organized under the work programme of the Subsidiary Body for Scientific and Technological Advice (SBSTA) on a common tabular format for the “UNFCCC biennial reporting guidelines for developed country Parties”. The workshop, chaired by the Chair of the SBSTA, was held on 11–12 October 2012 in Bonn, Germany. The workshop provided an opportunity for participants to advance their discussions on a common tabular format for biennial reports of developed country Parties. Discussion points included principles for developing a common tabular format as well as the requirements for reported information in the key areas of greenhouse gas emissions and trends, Parties’ quantified economy-wide emission reduction targets, progress in achieving those targets, emissions projections and provision of financial, technological and capacity-building support to developing country Parties. This report is expected to serve as an input to the further consideration of a common tabular format by Parties at the thirty-seventh session of the SBSTA.

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I. Introduction

A. Mandate

1. The Conference of the Parties (COP), by decision 2/CP.17, adopted the guidelines on the preparation of biennial reports by developed country Parties (the “UNFCCC biennial reporting guidelines for developed country Parties”, hereinafter referred to as the reporting guidelines) as contained in the annex to that decision. It decided to establish a work programme under the Subsidiary Body for Scientific and Technological Advice (SBSTA) on the development of a common tabular format (CTF) for the electronic reporting of information in accordance with those reporting guidelines (hereinafter referred to as the CTF work programme), with a view to the format being recommended for consideration and adoption by the COP at its eighteenth session.

2. The SBSTA, at its thirty-sixth session, initiated its consideration of the CTF work programme, taking into account that the CTF should be in accordance with the reporting guidelines, with a view to the COP adopting the format at its eighteenth session.

3. The SBSTA acknowledged that, in accordance with decision 2/CP.17, developed country Parties shall use the reporting guidelines 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.

4. The SBSTA agreed that the CTF will include tables containing the information specified in paragraphs 2, 5, 6, 9, 10, 11, 17, 18, 22 and 23 of the reporting guidelines. It may also include tables for displaying the information specified in, inter alia, paragraphs 13, 19 and 24 of the reporting guidelines.

5. As part of the CTF work programme, the SBSTA requested the secretariat to organize a workshop in October 2012 on the subject and to prepare a workshop report, for consideration by the SBSTA at its thirty-seventh session. The SBSTA invited Parties to submit their views on the CTF to be compiled into a miscellaneous document and reiterated that the CTF work programme should include the consideration of these views¹ and the synthesis report of the views.²

B. Scope of the note

6. This report provides information on the workshop referred to in paragraph 5 above, drawing upon the discussions that took place. It contains the following:

- (a) An introduction (chapter I);
- (b) A description of the workshop proceedings (chapter II);
- (c) A summary of discussions during the workshop (chapter III);
- (d) Conclusions and next steps (chapter IV).

¹ FCCC/SBSTA/2012/MISC.11 and Add.1 and 2.

² FCCC/SBSTA/2012/INF.4.

C. Possible action by the Subsidiary Body for Scientific and Technological Advice

7. The SBSTA, at its thirty-seventh session, may wish to take into account the workshop report, together with the views submitted by Parties and the synthesis report of the submitted views, mentioned in paragraph 5 above, in its continued consideration and implementation of the CTF work programme.

II. Proceedings of the workshop

8. The workshop was held on 11–12 October 2012 at the premises of the UNFCCC secretariat in Bonn, Germany, and was open to the registered participants. Fifty-seven participants representing 40 Parties, covering both Parties included in Annex I to the Convention (Annex I Parties) and Parties not included in Annex I to the Convention, attended the workshop.

9. The workshop aimed to advance implementation of the CTF work programme by enhancing understanding of the key issues among the participants and making progress in the preparation of the CTF. This was deemed important to enable the SBSTA, at its thirty-seventh session, to complete the CTF work programme and recommend a CTF for consideration and adoption by the COP at its eighteenth session, in accordance with decision 2/CP.17. Adoption of the CTF at COP 18 will enable Annex I Parties to prepare and submit the required information in their first biennial reports by 1 January 2014 in accordance with decision 2/CP.17. With this in mind, participants aimed to reduce a number of options for the CTF by highlighting common reporting elements and areas where the views diverged.

10. Discussions during the workshop were based on Parties' views on the CTF and the synthesis report of those views, referred to in paragraph 5 above. The discussions were complemented by further participants' views presented during the workshop.

11. The workshop was chaired by the Chair of the SBSTA, Mr. Richard Muyungi. Following his invitation, the discussions during the workshop were facilitated by Mr. Khanyisa Brian Mantlana (South Africa) and Ms. Helen Plume (New Zealand).

12. The workshop began with opening remarks by a representative of the secretariat and the SBSTA Chair, followed by an overview presentation by the secretariat representative of the synthesis report mentioned in paragraph 5 above. Participants then discussed an approach for the development of the CTF. This was followed by discussions in five sessions that corresponded to the chapters of the reporting guidelines: (a) information on greenhouse gas (GHG) emissions and trends; (b) quantified economy-wide emission reduction target; (c) progress in achievement of quantified economy-wide emission reduction targets; (d) GHG projections; and (e) provision of financial, technological and capacity-building support to developing country Parties.

13. The background documents, workshop agenda, list of participants and presentation by the secretariat representative are available on the UNFCCC website.³

III. Summary of discussions

14. The options for the provision of information in the CTF presented in the synthesis report referred to in paragraph 5 above served as a starting point for the discussions at the

³ Available at: <http://unfccc.int/national_reports/annex_i_natcom/_items/7090.php>.

workshop. The participants, guided by the co-facilitators, engaged in a constructive technical discussion and shared their views and concerns. In most cases, they agreed on ways to accommodate these concerns and reflected this agreement in the CTF presented in this workshop report. As the workshop progressed, the participants were able to, in many cases, combine options and prepare a new and smaller set of options than those presented in the synthesis report.

15. The annex to this report contains options for a draft CTF that were discussed during the workshop, in the form of several tables. It was agreed by the co-facilitators and the chair of the workshop that these could serve as a basis for further discussion by the SBSTA at its thirty-seventh session. This draft CTF seeks to reflect matters and concerns raised by the workshop participants and does not preclude Parties from raising further matters during discussions at SBSTA 37. The sections below provide highlights from the discussions which led to the development of the draft CTF.

A. Approach to developing a common tabular format

16. In their discussions, participants acknowledged several key guiding principles while developing the CTF. Firstly, they acknowledged the importance, outlined in the synthesis report, of achieving consistency with the reporting guidelines and, where appropriate, 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” (hereinafter referred to as the UNFCCC reporting guidelines, Part II). Secondly, they acknowledged the need to make use of the information already reported in the annual GHG inventories and national communications by developed country Parties and to ensure clarity and simplicity in the structure of the reported information. Overall, participants highlighted the important role of the CTF in ensuring transparency and comparability of the reported information in the biennial reports and the need to balance this with a degree of flexibility in the reporting of additional information that reflects the national circumstances of each reporting Party.

17. Noting that the biennial reports will serve as an input to the international assessment and review process, participants emphasized that reports must be easily understandable by the general public and other stakeholders, and at the same time they must be sufficiently informative on the efforts undertaken by developed countries to address climate change under the Convention.

18. Participants elaborated on the balance between meeting the guideline requirements and the flexibility to reflect national circumstances by including country-specific information in addition to the information directly required by the reporting guidelines. To that end, they noted that the CTF should make it possible to present information covering a variety of country-specific approaches and methods used by each Party and to provide such information at a level of detail that goes beyond the minimum requirements that are applicable to all Parties. They agreed that the CTF should make a clear distinction between the information that is mandatory to report and that which is reported voluntarily.

19. As noted in the synthesis report, Parties shared common views on key elements to be reported in the CTF, but views varied on the level of detail, scope and format of the information to be reported.

20. On the format and design of the CTF, participants proposed a number of approaches which could help to enhance transparency and comparability of information reported across the Parties. These approaches and suggestions were mostly based on the experience of Annex I Parties in reporting GHG inventory information using an electronic application known as the Common Reporting Format Reporter (CRF Reporter), and included:

- (a) The use of notation keys;
- (b) The use of drop-down menus and inclusion of multiple choices in the menu;
- (c) The use of checkboxes;
- (d) Inclusion of footnotes to provide further guidance to Parties;
- (e) Inclusion of clarifications on, for example, parameters or definitions used;
- (f) Inclusion of links to the existing information presented elsewhere.

21. Some participants suggested that a drop-down menu should indicate predefined categories, units or values for the parameters. Moreover, an additional category of “Other” was suggested for inclusion, where appropriate, to allow Parties to report any other country-specific information. If drop-down menus are to be implemented in a CTF electronic application, an option should be provided to select multiple choices.

B. Information on greenhouse gas emissions and trends

22. On the reporting of information on GHG emissions and trends, participants reaffirmed that the CTF should be consistent with the Party’s latest reported annual GHG inventory.⁴ The discussion centered on the level of disaggregation of the information, the scope of reporting and the format of the reported information. The outcome of this discussion is reflected in the three options (see table 1, options A, B and C, in the annex to this report).

23. During the discussion, some participants stated that biennial reports, including the CTF, should present concise and aggregated information to facilitate comparison among Parties and avoid duplication of information provided elsewhere. To that end, option A of table 1 presents the summary information on emission trends by gas and by sector for the entire time series from the base year to the latest reported year. This information corresponds to the Party’s latest GHG inventory submission (specifically, the summary common reporting format (CRF) table). In addition, the reader is directed by a footnote to the latest reported GHG inventory for more detailed information.

24. Other participants suggested that more detailed information should be reported in the CTF tables themselves, as aggregation of emissions at a sector level does not provide the reader (e.g. a national government or other stakeholders) with sufficient understanding of which categories and gases significantly contribute to the emission trend. For example, presenting emissions from the energy sector as a whole does not allow readers to distinguish the emissions from the transport sector, which is essential for identifying possible impacts from policies and measures implemented by a Party in this sector.

25. To address this issue, participants proposed option B and option C for table 1. Both of these options are based on CRF table 10, which presents GHG emission trends disaggregated by subsector and by individual gas. The only difference between option B and option C is in how the information is presented. Option B suggests that a summary of emission trends is presented in the body of the biennial report while the remaining tables with information disaggregated by individual gas (“Emission trends (CO₂)”, “Emission

⁴ Annual submissions by Annex I Parties under the Convention include a GHG inventory and a national inventory report (NIR). The GHG inventory is reported using a common reporting format (CRF). The CRF comprises a set of tables which include the information on GHG emissions by gas and by category as well as information on the methods and emission factors used to estimate GHG emissions. The information is presented in different levels of detail: at summary level for all GHG gases by subsector; and at a more disaggregated level for information on, for example, emissions by category for each individual gas. A description of the methodology used by the Party and of its GHG emission trends are presented in the NIR.

trends (CH₄)”, “Emission trends (N₂O)” and “Emission trends (HFCs, PFCs and SF₆)” are contained in an annex. However, in option C, all information on emission trends disaggregated by individual gas would be included in the body of the biennial report, starting with a summary table on emission trends immediately followed by four other tables with GHG information by gas.

26. Participants noted that the reporting of any level of detailed information on GHG inventories does not require additional efforts by a reporting Party, as the information is to be drawn from the latest reported GHG inventory.

27. A workshop participant expressed a concern regarding the clarity of the CTF for the general public, mentioning as an example the reporting of GHG emissions from international aviation and maritime transport as memo items. 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”,⁵ GHG emissions from these categories are reported under memo items in the GHG inventory and are not included in the national total GHG emissions.

C. Quantified economy-wide emission reduction target

28. Discussions on the CTF for reporting information on quantified economy-wide emission reduction targets were focused on the base year, the disaggregation of the information by sector and how information should be presented on the role of the land use, land-use change and forestry (LULUCF) sector and on the participation of the Party in market-based mechanisms.

29. Participants acknowledged that the base year should be reported in the CTF. They discussed if and how 1990 should be referred to as opposed to any other base year chosen by a Party. Some participants noted that reporting on 1990 data in the CTF is not required by the reporting guidelines. Other participants argued that referencing 1990 would increase comparability among the reporting Parties. To this end, it was decided to allow Parties the flexibility to report the base year, as appropriate. It was also agreed that emission reduction levels could be reported as a percentage of the base year level and the 1990 level (if base year is different from 1990) on an optional basis.

30. As regards reporting the gases to be included in the emission reduction target, all participants shared the view that emissions of carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and sulphur dioxide (SF₆) should be included as required by the reporting guidelines. Some participants noted that emissions of nitrogen trifluoride (NF₃)⁶ are to be reported in inventory submissions starting from 2015 and suggested allowing Parties to report on other gases included in their targets. Participants agreed to identify for each gas the base year and the global warming potential value.

31. On reporting the sectors covered in the target, some participants proposed using the sectoral distribution used in the GHG inventories, while others preferred the sectoral split following the UNFCCC reporting guidelines, Part II. Some participants proposed adding a category of “Cross-cutting” and providing further explanation in a footnote on the

⁵ FCCC/SBSTA/2006/9.

⁶ For the second and subsequent biennial reports, following the *2006 IPCC Guidelines for National Greenhouse Gas Inventories* and the “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories” (decision 15/CP.17), Parties are to include NF₃ emissions in their GHG inventories.

definition and coverage of this category (economy-wide or covering several sectors). In the end, it was agreed that by adding an “Other” category to the CTF and by providing an option to choose multiple sectors, Parties will be able to report the sectoral disaggregation, as appropriate, taking into account their national circumstances.

32. A participant expressed a concern that biennial reports should aim to be a comprehensive report and thus should not focus too much on one sector, such as energy, for example, and that the level of sectoral disaggregation should be consistent across all sectors.

33. A level of flexibility in reporting on the role of LULUCF and the use of market-based mechanisms was suggested by some participants. These participants suggested that Parties may wish to report country-specific information in the CTF as to whether LULUCF is included in or excluded from the base year level and the emission reduction target, and, if it is included, which activities are covered. This information could also cover the use by Parties of units from market-based mechanisms other than those under the Convention towards meeting their targets. Participants supported reporting separately on the scale of contribution of each market mechanism.

34. Participants’ views on the reporting of information on the quantified economy-wide emission reduction target are presented in table 2 (see annex). This table includes information on the chosen base year, emission reduction level, period for reaching the target, coverage of GHGs and coverage of sectors, as well as specifying the role of LULUCF and the use of international market-based mechanisms. As agreed during the discussion, Parties that wish to better reflect their national circumstances or available information may provide further information relevant to their country-specific circumstances when reporting on their targets.

D. Progress in achievement of quantified economy-wide emission reduction targets

35. While discussing the appropriate CTF for providing information on progress in achieving quantified economy-wide emission reduction targets, participants emphasized the importance of environmental integrity and considered a range of issues, such as definition of sectors covered, level of detail of the reported information and a timeline for reporting the impact of mitigation actions.

36. On the reporting of information on mitigation actions and their effects, all participants supported the view that the CTF should be based on table 1, “Summary of policies and measures by sector”, of the UNFCCC reporting guidelines, Part II. The information should thus include the name and objective of each mitigation action, the sector and GHG affected, the type of instrument, its status, the start year of implementation and the implementing entity or entities. Also, the CTF should include estimates of impact (in terms of the amount of GHG reduced) of mitigation actions for 2020. In addition, if a Party wishes to do so, it may report impacts for other years, deemed relevant for that Party (see annex, table 3).

37. For reporting progress in achieving quantified economy-wide emission reduction targets, participants noted that it is critical to transparently report actual GHG emissions, the role of LULUCF and any use of units from market-based mechanisms. Participants acknowledged that it might be difficult to report on the role of LULUCF and the use of the market-based mechanisms in a uniform way, as the accounting approaches for LULUCF might vary from Party to Party, and some Parties might choose not to make use of market-based mechanisms. It was deemed important for the CTF to embed flexibility so that Parties can report with transparency more information, or not report any information, if

appropriate. Therefore, some participants suggested using notation keys (such as “not applicable”), and allowing Parties to report “Other” information, where appropriate.

38. To this end, the participants shared the view that information on progress made in the achievement of quantified economy-wide emission reduction targets should include the following: a summary table (see annex, table 4) supplemented by further information on emissions and/or removals from the LULUCF sector (see annex, table 4(a)) and by further information on the use of international market-based mechanisms (see annex, table 4(b)). The summary table reports on the total GHG emissions, taking into account LULUCF and the international units from 1990 to the latest reporting year and includes total GHG emissions excluding and including LULUCF, total net emissions from LULUCF as well as transfers and acquisitions of international units. Tables 4(a) and 4(b) present examples of how additional detailed information on LULUCF and on the use of market-based mechanisms could be reported, but are more illustrative rather than presenting a convergence of views by the participants.

39. Regarding the reporting of information on the use of market-based mechanisms and LULUCF, some of the participants highlighted the importance of ensuring the environmental integrity of the Convention.

E. Greenhouse gas projections

40. While discussing the CTF for reporting information on GHG projections, the participants addressed the reporting of variables and assumptions, scenarios and sectors as well as the relevant reporting timeline.

41. It was agreed that when it comes to reporting historical and projected values for key variables and assumptions used in the projections analysis, the information reported with the CTF should be similar to that reported in table 2 of the UNFCCC reporting guidelines, Part II. It should therefore include, as appropriate, key underlying assumptions for historical years and projected years until 2030 (see annex, table 5). Participants noted that the variables included in table 2 of the UNFCCC reporting guidelines, Part II (namely, gross domestic product and world oil price in United States dollars per barrel) are not prescribed by those guidelines and are only examples of possible variables. Most participants supported an approach to reporting variables and assumptions whereby Parties would list the variables (e.g. population growth, economic growth) that are relevant to the modelling approaches used in preparing their projections.

42. For the reporting of information on GHG projection scenarios, participants addressed a set of key questions:

- (a) Which GHG emissions scenarios should be presented;
- (b) Whether the total GHG emissions should be reported with or without LULUCF;
- (c) At which level GHG emission projections should be disaggregated.

43. On emissions scenarios, the participants acknowledged that the reporting guidelines for biennial reports refer in turn to the UNFCCC reporting guidelines, Part II, which require reporting on a mandatory basis of one scenario only, which is the ‘with measures’ scenario. According to those guidelines Parties may also report a ‘without measures’ scenario and a ‘with additional measures’ scenario, but it is done on a voluntary basis. The participants shared the view that the CTF should encompass the possibility of reporting all three scenarios, using identical tables (see annex, tables 6(a), 6(b) and 6(c)). Thus completing table 6(a) is mandatory as it presents information on the ‘with measures’

scenario, and completing tables 6(b) and 6(c) is optional as they present information on ‘without measures’ and ‘with additional measures’ scenarios. If a Party does not choose to report ‘without measures’ or ‘with additional measures’ scenarios, then it should not include tables 6(b) and 6(c) in the biennial report.

44. While discussing reporting on projections by sector, participants noted that Parties develop projections applying various methodologies and explore a number of policy options and, as a result, they may not necessarily be able to separate emissions into a predefined set of sectors (such as energy, transport, industry, agriculture, forestry and waste management, which are listed in the UNFCCC reporting guidelines, Part II). Participants also noted the need to use sectors consistent with the Party’s GHG inventory (as historical emissions are reported using this sectoral split) or the UNFCCC reporting guidelines, Part II.⁷ To this end, participants agreed that it is important to give Parties the flexibility to define their own sectoral split. In the CTF this could be achieved by including a category of “Other” in the emissions scenarios section, where any other relevant information could be presented. In this case clarifications of the coverage of each sector should be provided by the Party in footnotes. Some participants suggested cross-referencing between sectors used in the national communications and the sectors used in the CTF to report on GHG projections.

45. To report projections by gas, participants shared the view that following the reporting guidelines (which in turn refer to the UNFCCC reporting guidelines, Part II, para. 35), projections shall be presented on a gas-by-gas basis for the following GHGs: CO₂, CH₄, N₂O, PFCs, HFCs and SF₆ (treating PFCs and HFCs collectively in each case). Projections of CO₂ emissions should be reported including and excluding net CO₂ emissions from LULUCF. To accommodate the participants’ proposal to have the option of reporting other gases, such as NF₃, a category of “Other” has been suggested in the CTF.

46. A need was highlighted by some participants for the CTF to clearly identify if the total GHG emissions include or exclude emissions and removals from the LULUCF sector. To that end, the proposed CTF (see annex, tables 6(a), 6(b) and 6(c)) allows Parties to choose to report total GHG emissions with or without LULUCF, as appropriate.

47. Some participants noted the need to harmonize the units in which GHG emissions are presented in the CTF, either in kilotonnes (kt) or in gigagrams (Gg)⁸ of CO₂ equivalent. GHG emissions expressed in Gg CO₂ equivalent are currently reported in Parties’ GHG inventories, but the unit will be changed to kt CO₂ equivalent as of 2015, when the Parties will start using the UNFCCC Annex I inventory reporting guidelines⁹ for preparing their GHG inventories. Therefore, it was suggested to use kt CO₂ equivalent as a unit in the CTF.

F. Provision of financial, technological and capacity-building support to developing country Parties

48. At a general level, in their discussions on information concerning the provision of financial, technological and capacity-building support to developing country Parties, some

⁷ The UNFCCC reporting guidelines, Part II (para. 34) state that projections shall be presented on a sectoral basis, to the extent possible, using the same sectoral categories used in the policies and measures section. According to paragraph 17 of the same guidelines, Parties shall organize the reporting of policies and measures to the extent appropriate, considering the following sectors: energy, transport, industry, agriculture, forestry and waste management.

⁸ One kilotonne is equal to one gigagram (1 kt = 1 Gg), or 1,000 megagrams.

⁹ Decision 15/CP.17, “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories”.

participants emphasized that comparable and transparent reporting using the CTF will be important for building trust among the developed and developing country Parties. Some participants reiterated that comparability and transparency of the information on provision of support is the key determinant of this trust. Other participants highlighted that it is crucial to strictly follow the reporting guidelines and avoid redefining terms.

1. Provision of information on financial support

49. Discussions on the provision of information on financial support focused on the scope and the level of detail of information to be provided, including considerations of “new and additional” financial support, parameters to be reported for financial flows provided through multilateral channels, and reporting on the allocation of financial support provided for mitigation and adaptation.

50. Noting that numerous elements of information need to be captured in an accurate way, participants shared the view that several CTF tables could be developed instead of a single table. Participants agreed that having separate tables for reporting on financial support provided through multilateral channels and that provided through bilateral channels would increase the transparency of reporting, given the differences between multilateral and bilateral sources in terms of the nature of the support and the availability of information.

51. In order to present summary information and more detailed information in a comparable and transparent way, the participants suggested that a summary table could be developed (see annex, table 7), which will present total financial flows for both reported years of the biennium. The summary table will then include total financial flows provided through the key channels and will provide for the reporting of disaggregated information, to the extent possible, of financial flows for mitigation and adaptation. If Parties are not able to distinguish whether the financial support was allocated for mitigation or for adaptation, they should report that financial support in a separate column in table 7, “Other”. The summary table will be supplemented by two tables, which would provide for reporting on financial flows provided through multilateral channels (see annex, table 7(a)) and through bilateral channels (see annex, table 7(b)). Participants proposed that this information be reported on an annual basis, in separate tables for each of the two reported years of the biennium.

52. Participants agreed that the reporting of “new and additional” financial resources provided to developing country Parties, along with the Party’s definition of “new and additional”, is mandatory as per the reporting guidelines and thus should be included in the CTF (see annex, table 7). Also, a participant noted that the concept of “new and additional” is enshrined in Article 4 of the Convention and that there is no end date specified for the provisions in relation to the reporting of this information under the Convention.

53. All participants supported a view that comparable currency should be used in the CTF. It was proposed that Parties report financial flows in both United States dollars and their domestic currency (or include an exchange rate of the domestic currency and United States dollars in a footnote). The participants agreed that, in order to enhance transparency in reporting, the CTF should provide a separate table for both reported years of the biennium.

54. On defining the status or type of financial support provided, participants agreed that financial support could be defined in two ways:

- (a) As provided, or committed/pledged;
- (b) As general, or earmarked for climate change with the relevant explanation (“climate-specific”).

55. Regarding the reporting of provision of financial support through multilateral channels, some participants argued that when reporting summary information on the financial flows through both multilateral and bilateral channels, it is important for Parties to clearly specify the targeted area (i.e. whether the financial support has been provided for adaptation, mitigation or technology development and transfer). In addition, the status of the financial support (whether the financial support has been provided or committed/pledged), the funding source, the financial instrument and the sector targeted should be clearly specified.

56. Other participants expressed a concern about the technical difficulties that such reporting requirements would present if the characteristics of multilateral financial flows were the same as those for bilateral flows, and suggested taking a pragmatic approach. For example, participants noted that it is difficult to distinguish the finance allocated for mitigation from that allocated for adaptation through the multilateral institutions, as allocation of the finance is beyond the control of donor countries. To solve this problem, participants suggested identifying the financial flows earmarked for climate change by multilateral institutions, which would avoid possible double counting of financial support.

57. Further, some participants commented that much less specific information is available on the financial flows provided through multilateral channels by targeted area, as the international financial institutions are responsible for allocating the funds received from Parties to various targeted areas, programmes and projects. Also, participants stated that the information provided by these international financial institutions does not necessarily follow the specific reporting requirements of the reporting guidelines.

58. Generally, the participants shared the view that although Parties should strive to report multilateral financial flows in the most accurate and transparent way possible, parameters to be reported for multilateral and bilateral support might differ owing to the differences in the nature of the support provided. The participants discussed the use of the parameters such as total amount, status, funding source, financial instrument, type of support and targeted sector for reporting both multilateral (see annex, table 7(a)) and bilateral and regional (see annex, table 7(b)) financial support.

59. To this end, the participants concluded that multilateral channels could be grouped as follows: multilateral climate change funds; multilateral financial institutions, including regional development banks; and specialized United Nations bodies (see annex, table 7(a)). Parties should report the type of support provided in terms of its intended purpose (either mitigation, adaptation or "Other"; or core/general or climate-specific). If a Party is not able to distinguish whether the financial support was allocated for mitigation or for adaptation, it should report that financial support under "Other". As regards reporting by targeted sector, Parties may select several applicable sectors from a predefined set in the CTF (e.g. energy, transport, industry, agriculture, water and sanitation) and may report further information, as applicable, under "Other" if the sectors provided in the CTF do not suffice.

60. On the reporting of provision of financial support through bilateral, regional and other channels, the participants discussed further the level of detail to be provided. They agreed that the CTF should include the following: recipient country/region/programme, total amount in United States dollars and domestic currency, status of support, funding source, financial instrument, type of support and sector targeted (see annex, table 7(b)). As with information on multilateral funding, some participants suggested that next to mitigation, adaptation and "Other" support, there should be an option to specify if the support is considered to be general or climate-specific.

61. Some participants shared a concern that reporting on each recipient country or on each programme or project and on each sector may result in a very long, complex table. Some participants argued that for many developed countries, the programme or projects

that they provide funding for in developing countries can be very diverse and cover several sectors, and that it is therefore not practical to include all information on individual projects in the CTF table. However, the clarification of the source of funding must be in line with the reporting guidelines.

2. Provision of information on support for technology development and transfer

62. The workshop participants shared the view that descriptions of support provided for technology development and transfer should include the recipient country or region, measures and activities related to technology transfer, targeted area, targeted sector, source of technology transfer, whether the activities were undertaken by the private or by the public sector and status of implementation. They acknowledged that in accordance with the reporting guidelines Parties shall provide this information to the extent possible. Some participants argued that flexibility should be provided for Parties that wish to do so, to report additional relevant information (see annex, table 8).

3. Provision of information on capacity-building support

63. As with the information to be reported on technology development and transfer, participants highlighted that the information on capacity-building support should be reported to the extent possible. It was agreed that the reported information on the support provided for capacity-building should include the recipient country or region, targeted area (including multiple areas), and a title and a description of each programme or project. Some participants considered that information related to individual activities and measures must be included in accordance with the reporting guidelines. Also, similarly to the CTF for technology development and transfer, participants suggested that the CTF for capacity-building support should allow a Party to report additional relevant information (see annex, table 9). Such additional relevant information could include, for example, identifying (in United States dollars) the capacity-building elements of a larger programme or project. However, it was noted that for some Parties, distinguishing the capacity-building elements of larger programmes or projects would be challenging and may result in double counting of support provided.

64. A few participants suggested that the Parties report on existing and emerging capacity-building needs in developing country Parties. Other participants suggested that such information is more practical to report in textual than in tabular format. A participant suggested including in future a link to relevant biennial update reports of developing country Parties where these needs will be identified.

IV. Conclusions and next steps

65. The workshop resulted in enhanced understanding of the CTF by the workshop participants and a convergence of views on the information that should be reported by developed countries in their biennial reports. The outcome is a draft CTF for reporting, presented in the annex to this report. This report and the draft tables in the annex may serve as input into consideration of the CTF by the SBSTA at its thirty-seventh session, without precluding Parties from providing further views on the format's development.

Annex

A draft common tabular format

Table 1

Option A. Emission trends: Summary^a

																Country
																Year
																Submission
	Base year ^b	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	...	20XX	Change from 1990 ^b to latest reported year
GREENHOUSE GAS EMISSIONS	(kt CO ₂ eq)															(%)
CO ₂ emissions including net CO ₂ from LULUCF ^c																
CO ₂ emissions excluding net CO ₂ from LULUCF ^c																
CH ₄																
N ₂ O																
HFCs																
PFCs																
SF ₆																
Total (including net CO₂ from LULUCF)^c																
Total (excluding net CO₂ from LULUCF)^c																
GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year ^b	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	...	20XX	Change from 1990 ^b 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 ^d																
6. Waste																
7. Other																
Total (including LULUCF)^d																

Notes: (1) Further detailed information could be found in the common reporting format tables of the Party's greenhouse gas inventory, available at <the link to the website>; (2) 20XX is the latest reported year; (3) 1 kt CO₂ eq equals 1 Gg CO₂ eq.

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

^a For the second and subsequent biennial reports this table needs to be revised to be consistent with decision 15/CP.17, "Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories".

^b 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.

^c The information in these rows is requested to facilitate comparison of data, because Parties differ in the way they report CO₂ emissions and removals from LULUCF.

^d Includes net CO₂, CH₄ and N₂O from LULUCF.

Table 1

Option B (This option includes a summary table of emissions in the body of the biennial report and tables of emission trends by gas and sector in an annex to the biennial report)

Emission trends: Summary^a

																Country Year Submission
	Base year ^b	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	...	20XX	Change from 1990 ^b to latest reported year
GREENHOUSE GAS EMISSIONS	(kt CO ₂ eq)															(%)
CO ₂ emissions including net CO ₂ from LULUCF ^c																
CO ₂ emissions excluding net CO ₂ from LULUCF ^c																
CH ₄																
N ₂ O																
HFCs																
PFCs																
SF ₆																
Total (including net CO₂ from LULUCF)^c																
Total (excluding net CO₂ from LULUCF)^c																
GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year ^b	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	...	20XX	Change from 1990 ^b 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 ^d																
6. Waste																
7. Other																
Total (including LULUCF)^d																

Notes: (1) Further detailed information could be found in the common reporting format tables of the Party's greenhouse gas inventory, namely "Emission trends (CO₂)", "Emission trends (CH₄)", "Emission trends (N₂O)" and "Emission trends (HFCs, PFCs and SF₆)", which is included in an annex to this biennial report; (2) 20XX is the latest reported year; (3) 1 kt CO₂ eq equals 1 Gg CO₂ eq.

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

^a For the second and subsequent biennial reports this table needs to be revised to be consistent with decision 15/CP.17, "Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories".

^b 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.

^c The information in these rows is requested to facilitate comparison of data, because Parties differ in the way they report CO₂ emissions and removals from LULUCF.

^d Includes net CO₂, CH₄ and N₂O from LULUCF.

Table 1
Option B (cont.) (Annex to a biennial report) **Emission trends (CO₂)^a**

Country
Year
Submission

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year ^b	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	...	20XX	Change from 1990 ^b to latest reported year
	(kt)															(%)
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																
A. Forest land																
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																
Total CO₂ emissions including net CO₂ from LULUCF^c																
Total CO₂ emissions excluding net CO₂ from LULUCF^c																
Memo items:																
International bunkers																
Aviation																
Marine																
Multilateral operations																
CO₂ Emissions from biomass																

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

^a For the second and subsequent biennial reports this table needs to be revised to be consistent with decision 15/CP.17, “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories”.

^b 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.

^c The information in these rows is requested to facilitate comparison of data, because Parties differ in the way they report CO₂ emissions and removals from LULUCF.

Table 1
Option B (cont.) Emission trends (CH₄)^a

Country
Year
Submission

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year ^b	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	...	20XX	Change from 1990 ^b to latest reported year (%)
	(kt)															(%)
Total CH₄ emissions																
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																
A. Forest land																
B. Cropland																
C. Grassland																
D. Wetlands																
E. Settlements																
F. Other land																
G. Other																
6. Waste																
A. Solid waste disposal on land																
B. Waste-water handling																
C. Waste incineration																
D. Other																
7. Other																
Memo items:																
International bunkers																
Aviation																
Marine																
Multilateral operations																
CO₂ Emissions from biomass																

^a For the second and subsequent biennial reports this table needs to be revised to be consistent with decision 15/CP.17, "Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories".

^b 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
Option B (cont.) Emission trends (N₂O)^a

Country
Year
Submission

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year ^b	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	...	20XX	Change from 1990 ^c to latest reported year
	(kt)															(%)
Total N₂O emissions																
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																
A. Forest land																
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																
Memo items:																
International bunkers																
Aviation																
Marine																
Multilateral operations																
CO₂ Emissions from biomass																

^a For the second and subsequent biennial reports this table needs to be revised to be consistent with decision 15/CP.17, "Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories".

^b 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
Option B (cont.) Emission trends (HFCs, PFCs and SF₆)^a

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year ^b	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	...	20XX	Change from 1990 ^b to latest reported year (%)	Country	Year	Submission
																	Chemical	GWP ^c	
Emissions of HFCs (kt CO₂ eq)																	HFCs		
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 (kt CO ₂ eq)																	PFCs		
Emissions of PFCs (kt CO₂ eq)																	CF ₄	6 500	
CF ₄																	C ₂ F ₆	9 200	
C ₂ F ₆																	C ₃ F ₈	7 000	
C ₃ F ₈																	C ₄ F ₁₀	7 000	
C ₄ F ₁₀																	c-C ₄ F ₈	8 700	
c-C ₄ F ₈																	C ₃ F ₁₂	7 500	
C ₅ F ₁₂																	C ₆ F ₁₄	7 400	
C ₆ F ₁₄																	SF ₆	23 900	
Unspecified mix of listed PFCs (kt CO ₂ eq)																			
Emissions of SF₆ (kt CO₂ eq)																			
SF ₆																			

Abbreviation: GWP = global warming potential.

^a For the second and subsequent biennial reports this table needs to be revised to be consistent with decision 15/CP.17, "Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories".

^b 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.

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

Table 1

Option C (The summary table and the tables of emission trends by gas and sector are kept together in the body of the biennial report)

Emission trends: Summary^a

																Country Year Submission
	Base year ^b	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	...	20XX	Change from 1990 ^b to latest reported year
GREENHOUSE GAS EMISSIONS	(kt CO ₂ eq)															(%)
CO ₂ emissions including net CO ₂ from LULUCF ^f																
CO ₂ emissions excluding net CO ₂ from LULUCF ^f																
CH ₄																
N ₂ O																
HFCs																
PFCs																
SF ₆																
Total (including net CO₂ from LULUCF)^f																
Total (excluding net CO₂ from LULUCF)^f																
GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year ^b	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	...	20XX	Change from 1990 ^b 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 ^d																
6. Waste																
7. Other																
Total (including LULUCF)^d																

Notes: (1) Further detailed information could be found in the common reporting format tables of the Party's greenhouse gas inventory, namely "Emission trends (CO₂)", "Emission trends (CH₄)", "Emission trends (N₂O)" and "Emission trends (HFCs, PFCs and SF₆)", which is included in an annex to this biennial report; (2) 20XX is the latest reported year; (3) 1 kt CO₂ eq equals 1 Gg CO₂ eq.

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

^a For the second and subsequent biennial reports this table needs to be revised to be consistent with decision 15/CP.17, "Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories".

^b 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.

^c The information in these rows is requested to facilitate comparison of data, because Parties differ in the way they report CO₂ emissions and removals from LULUCF.

^d Includes net CO₂, CH₄ and N₂O from LULUCF.

Table 1
Option C (cont.) Emission trends (CO₂)^d

Country
Year
Submission

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year ^b	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	...	20XX	Change from 1990 ^b to latest reported year
	(kt)															(%)
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^c																
A. Forest land																
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																
Total CO₂ emissions including net CO₂ from LULUCF^c																
Total CO₂ emissions excluding net CO₂ from LULUCF^c																
Memo Items:																
International Bunkers																
Aviation																
Marine																
Multilateral operations																
CO₂ Emissions from biomass																

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

^a For the second and subsequent biennial reports this table needs to be revised to be consistent with decision 15/CP.17, “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories”.

^b 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.

^c The information in these rows is requested to facilitate comparison of data, because Parties differ in the way they report CO₂ emissions and removals from LULUCF.

Table 1
Option C (cont.) Emission trends (CH₄)^a

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year ^b	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	...	20XX	Country	Year	Submission
																(kt)		
Total CH₄ emissions																		
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																		
A. Forest land																		
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																		
Memo items:																		
International bunkers																		
Aviation																		
Marine																		
Multilateral operations																		
CO₂ Emissions from biomass																		

^a For the second and subsequent biennial reports this table needs to be revised to be consistent with decision 15/CP.17, "Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories".

^b 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
Option C (cont.) Emission trends (N₂O)^a

Country
Year
Submission

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year ^b	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	...	20XX	Change from 1990 ^b to latest reported year
	(kt)															(%)
Total N₂O emissions																
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																
A. Forest land																
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																
Memo items:																
International bunkers																
Aviation																
Marine																
Multilateral operations																
CO₂ Emissions from biomass																

^a For the second and subsequent biennial reports this table needs to be revised to be consistent with decision 15/CP.17, “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories”.

^b 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
Option C (cont.) Emission trends (HFCs, PFCs and SF₆)^a

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year ^b	1990	1991	1992	1993	1994	1995	196	1997	1998	1999	2000	2001	...	20XX	Change from 1990 ^b to latest reported year
	(kt)															(%)
Emissions of HFCs (kt CO₂ eq)																
HFC-23																
HFC-32																
HFC-41																
HFC-43-10mee																
HFC-125																
HFC-134																
HFC-134a																
HFC-152a																
HFC-143																
HFC-143a																
HFC-227ea																
HFC-236fa																
HFC-245ca																
Unspecified mix of listed HFCs ^c (Gg CO ₂ eq)																
Emissions of PFCs (kt CO₂ eq)																
CF ₄																
C ₂ F ₆																
C ₃ F ₈																
C ₄ F ₁₀																
c-C ₄ F ₈																
C ₃ F ₁₂																
C ₆ F ₁₄																
Unspecified mix of listed PFCs (kt CO ₂ eq)																
Emissions of SF₆ (kt CO₂ eq)																
SF ₆																

Country Year Submission	
Chemical	GWP ^c
HFCs	
HFC-23	11700
HFC-32	650
HFC-41	150
HFC-43-10mee	1300
HFC-125	2800
HFC-134	1000
HFC-134a	1300
HFC-152a	140
HFC-143	300
HFC-143a	3800
HFC-227ea	2900
HFC-236fa	6300
HFC-245ca	560
PFCs	
CF ₄	6500
C ₂ F ₆	9200
C ₃ F ₈	7000
C ₄ F ₁₀	7000
c-C ₄ F ₈	8700
C ₃ F ₁₂	7500
C ₆ F ₁₄	7400
SF ₆	23900

Abbreviation: GWP = global warming potential.

^a For the second and subsequent biennial reports this table needs to be revised to be consistent with Decision 15/CP.17, "Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories".

^b 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.

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

Table 2
Quantified economy-wide emission reduction target

<i>Party</i>		
Base year (BY)/Base period	_____	
Emission reduction level	% of BY _____	% of 1990 ^d _____
Period for reaching target	_____ Other (specify) _____	
Coverage of GHGs	BY for each gas (year):	GWP values
CO ₂	_____	_____
CH ₄	_____	_____
N ₂ O	_____	_____
HFCs	_____	_____
PFCs	_____	_____
SF ₆	_____	_____
NF ₃	_____	_____
Other gases	_____	_____
Coverage of sectors	Energy Transport Industrial processes Agriculture LULUCF Waste Other (specify) ^b _____	
Role of LULUCF ^{c,d}	LULUCF in BY level and target	Included Excluded
	LULUCF is calculated using	Comprehensive land-based methodology Activity-based methodology
	Other country-specific information in relation to LULUCF	_____
	Other country-specific information in relation to accounting approach for LULUCF	_____
	Other relevant information	_____
Use of international market-based mechanisms ^e		Possible scale of contributions (% of overall target)
	CERs	_____
	ERUs	_____
	AAUs	_____
	Carry-over units	_____
	Other mechanism units under the Convention	_____
	Other (specify) ^f	_____
	Total contribution from market-based mechanisms used (% of overall target)	_____
Other relevant information ^g	_____	

Abbreviations: AAU = assigned amount unit, BY = base year, CER = certified emission reduction, COP = Conference of the Parties, ERU = emission reduction unit, GHG = greenhouse gas, GWP = global warming potential, LULUCF = land use, land-use change and forestry.

^a Optional if Parties use a base year different from 1990.

- ^b More than one selection will be allowed.
- ^c If Parties use sectors other than those indicated above.
- ^d Parties may wish to include a supplementary table on LULUCF subcategories.
- ^e Use of international market-based mechanisms by a Party in achieving its emission reduction target, taking into consideration any relevant decisions adopted by the COP, including a description of each source of international units and/or allowances from market-based mechanisms and the possible scale of the contributions of each.
- ^f Units from other market-based mechanisms.
- ^g 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.

Table 3

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

<i>Name of mitigation action and brief description^a</i>	<i>Objective and/or activity affected</i>	<i>Sector(s) affected^b</i>	<i>GHG(s) affected</i>	<i>Type of instrument^c</i>	<i>Status of implementation^d</i>	<i>Start year of implementation</i>	<i>Implementing entity or entities</i>	<i>Estimate of mitigation impact (not cumulative, in kt CO₂ eq)</i>	
								<i>20XX^e</i>	<i>2020</i>
<hr/>									

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).

Abbreviation: GHG = greenhouse gas.

^a Parties should use an asterisk (*) to indicate that a measure is included in the ‘with measures’ projection.

^b To the extent possible, the following sectors should be used: energy, transport, industry, agriculture, forestry, waste management and cross-cutting.

^c To the extent possible, the following types of policy 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. Additional information may be provided on funding and the relevant timescale.

^e Optional year or years deemed relevant by the Party.

Table 4
Progress in achievement of the quantified economy-wide emission reduction target: summary information

<i>Year</i>	<i>Total emissions excluding LULUCF (kt CO₂ eq)</i>	<i>Emissions/removals from LULUCF (kt CO₂ eq)</i>	<i>Total net emissions including LULUCF (kt CO₂ eq)</i>	<i>International units (transfers)</i>	<i>International units (acquisitions)</i>	<i>Total including emissions/removals from LULUCF and international units</i>
1990						
2000						
2005						
2010						
2011						
2012						
...						

Note: Participants at the workshop supported the use of such a summary table. Tables 4(a) and 4(b) are examples of additional detailed tables on LULUCF and the use of market-based mechanisms but are more illustrative rather than presenting a convergence of views.

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

Table 4(a)

Progress in achievement of the quantified economy-wide emission reduction target: further information on mitigation actions relevant to counting of emissions and removals from the land use, land-use change and forestry sector ^a

<i>Greenhouse gas source and sink categories</i>	<i>Net CO₂ emissions/removals (kt)</i>	<i>CH₄ (kt)</i>	<i>N₂O (kt)</i>	<i>Accounting method or accounting rule^b</i>
Total LULUCF				
A: Forest land				
1. Forest land remaining forest land				
2. Land converted to forest land				
B: Cropland				
1. Cropland remaining cropland				
2. Land converted to cropland				
C: Grassland				
1. Grassland remaining grassland				
2. Land converted to grassland				
D: Wetlands				
1. Wetlands remaining wetlands				
2. Land converted to wetlands				
E: Settlements				
1. Settlements remaining settlements				
2. Land converted to settlements				
F: Other land				
1. Other land remaining other land				
2. Land converted to other land				
G: Harvested wood products				
H: Other (please specify)				

Note: Tables 4(a) and 4(b) are examples of additional detailed tables on LULUCF and the use of market-based mechanisms but are more illustrative rather than presenting a convergence of views.

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

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

^b This includes information on base year/reference level, cap, discount factor and other relevant information.

Table 4(b)
Progress in achievement of quantified economy-wide emission reduction target: further information on mitigation actions relevant to the use of international market-based mechanisms^a

		<i>Kyoto units^b</i> (kt CO ₂ eq)								<i>Other units^b</i> (kt CO ₂ eq)			
<i>AAUs acquired from other Parties</i>		<i>ERUs</i>		<i>CERs</i>		<i>tCERs</i>		<i>lCERs</i>		<i>Units from international market-based mechanisms as agreed by the COP^c</i>		<i>Units from other market-based mechanisms</i>	
<i>20XX-3</i>	<i>20XX-2</i>	<i>20XX-3</i>	<i>Year X-2</i>	<i>20XX-3</i>	<i>20XX-2</i>	<i>20XX-3</i>	<i>20XX-2</i>	<i>20XX-3</i>	<i>20XX-2</i>	<i>20XX-3</i>	<i>20XX-2</i>	<i>20XX-3</i>	<i>20XX-2</i>
Total accounted quantity of units													
										20XX-3		20XX-2	
Total													

Note: Tables 4(a) and 4(b) are examples of additional detailed tables on LULUCF and the use of market-based mechanisms but are more illustrative rather than presenting a convergence of views. 20XX is the latest reporting year.

Abbreviations: AAUs = assigned amount units, CERs = certified emission reductions, COP = Conference of the Parties, ERUs = emission reduction units, lCERs = long-term certified emission reductions, LULUCF = land use, land-use change and forestry, tCERs = temporary certified emission reductions.

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

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

^c 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

Key underlying assumptions	<i>Historical</i>							<i>Projected</i>				
	1990	1995	2000	2005	2010	2011	2015	2020	2025	2030

^a Parties should include key underlying assumptions as appropriate.

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

	GHG emissions and removals as reported in the latest GHG inventory ^b (kt CO ₂ eq)						GHG emission projections (kt CO ₂ eq)		
	Base year	1990	1995	2000	2005	2010	20XX ^c -3	2020	2030
<i>Sector^d</i>									
Energy									
Transport									
Industry									
Agriculture									
Forestry									
Waste management									
Other (specify)									
<i>Gas</i>									
CO ₂ emissions including net CO ₂ from LULUCF									
CO ₂ emissions excluding net CO ₂ from LULUCF									
CH ₄									
N ₂ O									
HFCs									
PFCs									
SF ₆									
Other (specify, e.g. NF ₃)									
Total with LULUCF^e									
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 consistent with the emissions and removals reported in the table on GHG emissions and trends provided in this report.

^c 20XX is the reporting year.

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

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

	GHG emissions and removals as reported in the latest GHG inventory ^b							GHG emission projections	
	(kt CO ₂ eq)							(kt CO ₂ eq)	
	Base year	1990	1995	2000	2005	2010	20XX ^c -3	2020	2030
<i>Sector^d</i>									
Energy									
Transport									
Industry									
Agriculture									
Forestry									
Waste management									
Other (specify)									
<i>Gas</i>									
CO ₂ emissions including net CO ₂ from LULUCF									
CO ₂ emissions excluding net CO ₂ from LULUCF									
CH ₄									
N ₂ O									
HFCs									
PFCs									
SF ₆									
Other (specify, e.g. NF ₃)									
Total with LULUCF^e									
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 consistent with the emissions and removals reported in the table on GHG emissions and trends provided in this report.

^c 20XX is the reporting year.

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

Table 6(c)
Information on updated greenhouse gas projections under a ‘with additional measures’ scenario^a

	<i>GHG emissions and removals as reported in the latest GHG inventory^b</i>							<i>GHG emission projections</i>		
	<i>(kt CO₂ eq)</i>							<i>(kt CO₂ eq)</i>		
	<i>Base year</i>	<i>1990</i>	<i>1995</i>	<i>2000</i>	<i>2005</i>	<i>2010</i>	<i>20XX^c-3</i>	<i>2020</i>	<i>2030</i>	
<i>Sector^d</i>										
Energy										
Transport										
Industry										
Agriculture										
Forestry										
Waste management										
Other (specify)										
<i>Gas</i>										
CO ₂ emissions including net CO ₂ from LULUCF										
CO ₂ emissions excluding net CO ₂ from LULUCF										
CH ₄										
N ₂ O										
HFCs										
PFCs										
SF ₆										
Other (specify, e.g. NF ₃)										
Total with LULUCF^e										
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 consistent with the emissions and removals reported in the table on GHG emissions and trends provided in this report.

^c 20XX is the reporting year.

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

Table 7
Provision of financial support: Summary information^a

<i>Allocation channels</i>	<i>Year</i>					
	<i>Domestic currency</i>			<i>USD</i>		
	<i>Mitigation</i>	<i>Adaptation</i>	<i>Other^b</i>	<i>Mitigation</i>	<i>Adaptation</i>	<i>Other^b</i>
Total contributions through multilateral channels:						
Multilateral climate change funds						
Other multilateral climate change funds						
Multilateral financial institutions, including regional development banks						
Specialized United Nations bodies						
Total contributions through bilateral, regional and other channels						
Total						

^a A single table should be prepared for each reported year.

^b If Parties cannot distinguish whether the support was provided for mitigation or for adaptation, the lump sum should be reported under "Other".

Describe what "new and additional" resources have been provided and how "new and additional" resources have been determined:

Table 7(a)
Provision of financial support: Contribution through multilateral channels in the year 20XX-3^a

	<i>Total amount</i>		<i>Status^b</i>	<i>Funding source^b</i>	<i>Financial instrument^b</i>	<i>Type of support^{b,c}</i>	<i>Sector^d</i>
	<i>Domestic currency</i>	<i>USD</i>	<i>Provided</i>	<i>ODA</i>	<i>Grant</i>	<i>Mitigation</i>	<i>Energy</i>
<i>Donor funding</i>			<i>Pledged/committed</i>	<i>OOF</i>	<i>Other</i>	<i>Adaptation</i>	<i>Transport</i>
				<i>Other</i>		<i>Core/general</i>	<i>Industry</i>
						<i>Climate-specific</i>	<i>Agriculture</i>
						<i>Other</i>	<i>Water and sanitation</i>
							<i>Other</i>
							<i>Not applicable</i>
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. Trust Fund for Supplementary Activities							
7. Other multilateral climate change funds							
Multilateral financial institutions, including regional development banks							
1. World Bank							
2. International Finance Corporation							
3. African Development Bank							
4. Asian Development Bank							
5. European Bank for Reconstruction and Development							
6. Inter-American Development Bank							
7. Other							
Specialized United Nations bodies							
1. United Nations Development Programme (specific programmes)							
2. United Nations Environment Programme (specific programmes)							
3. Other							

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

^a A separate table must be filled in for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year.

- ^b The parameters will be included in a drop-down menu.
- ^c If Parties cannot distinguish whether the support was provided for mitigation or for adaptation, the lump sum should be reported under “Other”.
- ^d Parties may select several applicable sectors. Parties may report sectoral distribution, as applicable, under “Other”.

Table 7(b)
Provision of financial support: Contribution through bilateral, regional and other channels for the year 20XX-3^a

<i>Recipient country/ region/programme</i>	<i>Total amount</i>		<i>Status^b</i>	<i>Funding source^b</i>	<i>Financial instrument^b</i>	<i>Type of support^b</i>	<i>Sector^{b,c}</i>
	<i>Domestic currency</i>	<i>USD</i>	<i>Provided Pledged/committed</i>	<i>ODA OOF Other</i>	<i>Grant Concessional loan Other</i>	<i>Mitigation Adaptation Core/general Climate-specific Other</i>	<i>Energy Transport Industry Agriculture Water and sanitation Other</i>

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

^a A separate table must be filled in for each year, namely 20XX-3 and 20XX-2, where 20XX is the reporting year.

^b The parameters will be included in a drop-down menu.

^c Parties may report sectoral disaggregation, as appropriate.

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

	<i>Targeted area^c</i>	<i>Measures and activities related to technology transfer</i>	<i>Sector^{e,d}</i>	<i>Source of technology transfer^c</i>	<i>Activities undertaken by^c</i>	<i>Status^c</i>	<i>Additional information^e</i>
			<i>Energy</i>				
			<i>Transport</i>				
	<i>Mitigation</i>		<i>Industry</i>				
	<i>Adaptation</i>		<i>Agriculture</i>				
<i>Recipient country/ region</i>	<i>Mitigation and adaptation</i>		<i>Water and sanitation</i>	<i>Private</i>	<i>Private</i>	<i>Implemented</i>	
			<i>Other</i>	<i>Public</i>	<i>Public</i>	<i>Planned</i>	

^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 The parameters will be included in a drop-down menu.

^d Parties may report sectoral disaggregation, as appropriate.

^e Additional information may include a short description of the measure or activity, co-financing arrangements, and so on.

Table 9
Provision of capacity-building support^a

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

^a To be reported to the extent possible.

^b The parameters will be included in a drop-down menu.

^c Reference to be provided on 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.

^d Additional information may include a short description of the measure or activity, co-financing arrangements, and so on.