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Item 11(a) of the provisional agenda

Methodological issues under the Convention

Work programme on a common tabular format for the

“UNFCCC biennial reporting guidelines for developed country Parties”

Views from Parties, based on the reporting guidelines, on the common tabular format

Submissions from Parties

1. The Subsidiary Body for Scientific and Technological Advice (SBSTA), at its thirty-sixth session, initiated its consideration of the work programme on a common tabular format for electronic reporting of information (hereinafter referred to as the common tabular format) in accordance with the “UNFCCC biennial reporting guidelines for developed country Parties” as contained in decision 2/CP.17, annex I.
2. The SBSTA invited Parties to submit, based on the reporting guidelines, their views, by 13 August 2012, on the common tabular format and requested the secretariat to compile these submissions into a miscellaneous document.¹
3. The secretariat has received five such submissions from Parties. In accordance with the procedure for miscellaneous documents, these submissions are attached and reproduced* in the language in which they were received and without formal editing.
4. In line with established practice, the submissions received have also been posted on the UNFCCC website.²

¹ FCCC/SBSTA/2012/2, paragraphs 60 and 61.

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

² Available at <http://unfccc.int/documentation/submissions_from_parties/items/5901.php>.

FCCC/SBSTA/2012/MISC.11

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* This submission is supported by Albania, Bosnia and Herzegovina, Croatia and Serbia.

Submission under Decision 2/CP.17 | August 2012

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

I. Overview

This submission contains the views of the Australian Government on a common tabular format (CTF) for the “UNFCCC biennial reporting guidelines for developed country parties” (hereafter the reporting guidelines), as invited under FCC/SBSTA/2012/L.11. Decision 2/CP.17 adopted the reporting guidelines (contained in annex I) on the preparation of biennial reports by developed country Parties. The decision also established a work program under the SBSTA on the development of a CTF for the electronic reporting of information, with a view to recommending the format for consideration and adoption at the eighteenth Conference of the Parties (COP18). Australia strongly supports the building of a system consistent with the agreed guidelines.

Enhanced transparency is crucial for the future climate framework. Frequent and standardised reporting and review will increase understanding of all Parties’ efforts to achieve agreed actions and help to track progress towards our collective goals. In addition, a better understanding of each other’s actions is a crucial element in creating confidence and the conditions for ambition to grow. Australia supports a Measurement, Reporting and Verification (MRV) system that balances flexibility with greater transparency. Enhanced transparency will in turn enable Parties to compare effort should they wish to. The system should enhance and consolidate information and make the information accessible and uncomplicated. To help achieve this, Australia supports a holistic system for MRV, with MRV of support systems operating concurrently with the broader MRV systems.

Annex I Parties currently provide extensive information to the UNFCCC through the annual National Greenhouse Gas Inventories and National Communications. It is important to recognise the extent of information that is already reported by Parties in formulating the CTF. Australia supports the use of such existing data in biennial reports so they complement and augment annual inventory reporting and national communications without unnecessarily duplicating existing information and effort. Where it is determined that additional or new information is required, the provision and timing of this information should be consistent with existing processes.

While the focus of the work program and this submission is on the CTF, not all of the required information in the identified paragraphs can be adequately reflected in tabular format alone. As such, tables should be supplemented by the submission of text that contextualises and makes accessible the information provided.

II. Specific approach on common tabular format

Australia welcomes the positive and constructive work of the Parties at SBSTA 36 to commence work on the development of the CTF. Australia agrees that the CTF should include tables for information specified in paragraphs 2, 5, 6, 9, 10, 11, 17, 18, 22 and 23, to the extent possible, of the reporting guidelines.

Australia’s preferred approach to each of the paragraphs outlined above is provided below, with specific table proposals included as required.

SBSTA 36 further identified a number of additional paragraphs of the reporting guidelines (13, 19 and 24) where a tabular format might be useful. Information required under paragraph 13 can usefully be incorporated in the tabular

format for paragraphs 17 and 18, supplemented with text. Regarding flows from private finance sources (paragraph 19), Australia considers that it would not be feasible to report this information in a tabular format given the large variety of flows and rules and practice with regard to the commercial nature of information. Parties should ascertain what information can be provided in an accessible and uncomplicated manner. Given the wide and varied range of domestic arrangements that may exist for self-assessment with compliance with emissions reductions (paragraph 24), Australia believes that a CTF may not be appropriate to provide this information. Parties should be able to provide this information in the form they consider best captures their individual arrangements.

Paragraph 2

Australia proposes to use the Annex I National Inventory common reporting format (CRF) Table 10.S.5 as the basis of providing the information outlined in paragraph 2 of the reporting guidelines. There may be opportunities to rationalise the amount reported from this starting point, and this could be further explored at the CTF workshop, to be held 11-12 October 2012.

Paragraph 5

Australia notes that a combination of tabular and textual information will be necessary to address the specified components identified in paragraph 5 of the reporting guidelines. Australia’s suggested CTF for tabular information is provided in Table 1 below.

Table 1: Quantified economy-wide reduction target

Base year	
Gases covered	
Sectors covered	
Global Warming Potential values	
Accounting approach to emissions and removals from the LULUCF sector	
Source(s) of units/allowances from international market-based mechanisms to be used in achieving emission reduction target	
Expected contribution by source of international market-based mechanisms to be used in achieving emission reduction target	

Paragraph 6

Australia proposes to use a table format similar to Table 1 from “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part II: UNFCCC reporting guidelines on annual inventories” to provide this information for the biennial reports, with some consideration given to the presentation of measures that overlap with broad-based carbon pricing policies.

Reporting abatement by individual measure can be complicated by the existence of carbon pricing policies with broad coverage. Australia’s Carbon Pricing Mechanism covers multiple sectors and gases, and is the country’s main policy for meeting its emission reduction targets. A number of other measures that also achieve abatement exist in sectors covered by the carbon price, such as energy efficiency policies which target non-price barriers to abatement.

Estimating the abatement attributable to these policies in the presence of a carbon price is complex. Australia would welcome consideration of how abatement from overlapping policies could be presented in biennial reports, including how countries with carbon pricing mechanisms should seek to report the abatement generated by these schemes.

Paragraph 9

Australia proposes to use the Annex I National Inventory CRF Table 5 as the basis for providing any information outlined in paragraph 9 of the reporting guidelines that has not been captured under the preceding paragraphs (particularly paragraph 2). There may be opportunities to rationalise the amount reported from this starting point, and this could be further explored at the CTF workshop, to be held from 11-12 October 2012.

Paragraph 10

Australia proposes to use the Annex I National Inventory CRF Tables 5 and 10.S.5 as the basis to meet the information requirements of paragraph 10 of the reporting guidelines that refer to paragraph 9(a-c). As noted above, there may be opportunities to rationalise the amount of information reported from this starting point.

In regard to information on the use of units from market-based mechanisms for each reported year, Australia proposes table 2 below.

Table 2: Use of market-based mechanisms for progress towards emission reduction target

Year	Emissions Mt CO ₂ -e		
Net purchases of credits from international sources			

Paragraph 11

Australia supports maintaining the approach 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” with regard to the information requirements of this paragraph. When reporting key variables and assumptions underlying the projections, the reporting format should maintain scope for countries to select the most relevant key variables to reflect the different modelling approaches and country-specific models used in preparing projections.

Paragraphs 13, 17 and 18

Australia notes that a combination of tabular and textual information will be necessary to address the specified components identified in paragraphs 13, 17 and 18 of the reporting guidelines. The proposed tables (tables 3 and 4 below) would reflect the same financial data, but would be broken down differently as specified in the decision.

Table 3: Provision of financial support to developing country Parties (paragraph 17)

Institution/channel	Contributions			
	Year x		Year x+1	
	Dom currency	USD	Dom currency	USD
Global Environment Facility				
Least Developed Countries Fund				
Special Climate Change Fund				
Adaptation Fund				
Green Climate Fund				
Trust Fund for Supplementary Activities				
Other multilateral climate change funds				
Multilateral financial institutions, including regional development banks				
Specialised United Nations bodies				

Contributions through bilateral, regional and other channels				
Total				

Table 4: Provision of financial support to developing country Parties (paragraph 13 and 18)

	Amount		Type of support (for mitigation/adaptation activities)	Source of funding	Financial instrument	Sector
	Dom currency	USD				
Program 1						
Program 2						
Program 3						
Program 4						
Program 5						
Program 6						
Other						
Total						
Describe what new and additional resources have been provided and clarify how new and additional is determined:						

Paragraphs 22 and 23

The proposed tables for paragraphs 22 and 23 of the reporting guidelines (tables 5 and 6 below) would provide further detail on specific capacity building and technology transfer measures and can be accompanied by text as appropriate.

Table 5: Measures and activities related to technology transfer implemented or planned (paragraph 22)

Technology development and transfer measures:	Recipient:	Description:

Table 6: Provision of capacity building support in response to existing and emerging capacity building needs identified (paragraph 23)

Capacity building measures:	Description:
Information on the provision of capacity-building support:	

This submission is supported by Albania, Bosnia-Herzegovina, Croatia and Serbia

Nicosia, 16 / 07 / 2012

Subject: Submission on a common tabular format for electronic reporting of information in accordance with the “UNFCCC biennial reporting guidelines for developed country Parties” SBSTA agenda item 10(a)

At its 36th session, the SBSTA invited Parties to submit, their views, by 13 August 2012, on the common tabular format for electronic reporting of information in accordance with the “UNFCCC biennial reporting guidelines for developed country Parties” (BR-GL) as contained in annex I to decision 2/CP.17 with a view to the Conference of the Parties, at its eighteenth session, adopting the format. The SBSTA also 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 guidelines as contained in Annex I to decision 2/CP.17. It may also include tables for information specified in paragraphs, inter alia, 13, 19 and 24 of the reporting guidelines.

In relation to paragraph 24 (for which a table could be considered, taking into account SBSTA 36 conclusions) the EU believes that a tabular format is not the most suitable way for reporting on domestic arrangements.

Reporting requirements would provide the common basis for accounting. Accounting is key to determine which and how emissions are assessed against a commitment taking into account the use of, for instance, mechanisms, LULUCF and carry-over.

The EU recognises that other ongoing discussions may have an impact on the reporting tables and final tables should recognize the outcomes of such discussions, this relates inter alia to:

- the reporting of inventory information in the period after 2012 where final CRF tables will be adopted at a later stage,
- ongoing work to elaborate reporting and accounting tables for reporting on LULUCF activities under the Kyoto Protocol,
- access to and use of specific types of units from market-based mechanisms or
- the reporting on private financial flows.

With this submission, the EU does not intend to pre-empt such further discussions and in the areas mentioned above only preliminary and indicative decisions on reporting tables may be adopted while substantial discussions are ongoing.

1. Section II of BR-GL: Information on GHG emissions and trends
Tabular formats for information specified in paragraph 2

Due to the adopted changes in the methodologies, GWPs and gases for national GHG inventories from the reporting year 2015 onwards (Decision 15/CP.17), the inventory information in the first submission of biennial reports in 2014 will be based on the current inventory reporting guidelines, whereas the subsequent submission in 2016 will be based on the revised inventory reporting guidelines. Tables with inventory information in the biennial report should be consistent with the UNFCCC inventory reporting guidelines and the common tabular format should be implemented in a way that avoids a revision of the guidelines for biennial reports when inventory guidelines are modified.

Table 1: Summary information from the national GHG inventory on emissions and emissions trends (most recent reported year = X-3)¹

No separate table needs to be designed for this purpose, the biennial report should directly include the summary tables on emission trends in the CRF of the UNFCCC inventory reporting guidelines (currently CRF Table 10). This table includes inventory information for the entire time series, separately for all gases and for all sectors.

It should be specified that CRF table 10 – emission trends- summary should report data for each year from the base year until the most recent year X-3.¹

It should be specified that Parties should report most up-to-date estimates for the year X-3, including any corrections or adjustments for the year X-3 resulting from the inventory review if applicable and available.

CRF tables 10 – emission trends also include a separate column for base year emissions.

¹ As the submission of biennial reports is by 1 January, it is before the inventory submission deadline of the respective year and the reported most recent year is therefore year X-3

2. Section III of BR-GL: Quantified economy-wide emission reduction target
Tabular formats for information specified in paragraph 5

Table 2a: Description of quantified economy-wide emission reduction target for the period after 2012 – Main target information

Reporting item	Unit	Values/ Inputs
Main target information:		
Target year/ period:		
Base year / period:		
Quantified emission reduction target (% of base year/period)	%	
Quantified emission reduction target (absolute target relative to base year/period)	Mt CO ₂ eq.	
Formula used to calculate the quantified emission reduction target		
Reference year/ period ^a		
Quantified emission reduction target (% of reference year/ period) ^a	%	
Quantified emission reduction target (absolute target relative to reference year/period) ^a	Mt CO ₂ eq.	
Additional information:^b		
Interim targets (targets before final target year/period) ²		
Average or interim target year(s):		
Other relevant information:^c		
Any other information, including relevant accounting rules, taking into consideration any relevant decisions of the COP, where appropriate:		

^aParties may provide target information relative to a reference year which is different from the base year.

^b Additional target information is voluntary and aims at providing Parties additional options to describe the emission reduction target or in accordance with any future COP decisions

^c In this section other relevant key parameters or accounting rules should be described that are essential to understand the target – e.g. if and how LULUCF is included in the base year and target year/period.

² Drop down menu in electronic format should allow the entry of multiple years in this section

Table 2b: Description of quantified economy-wide emission reduction target for the period after 2012 – Gases and sectors covered (unit: kt CO₂eq.)^a

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃
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							
C. CO ₂ transport and Storage							
2. Industrial Processes							
A. Mineral Industry							
B. Chemical Industry							
C. Metal Industry							
D. Non-Energy Products from Fuels and Solvent Use							
E. Electronic Industry							
F. Product Uses as ODS Substitutes							
G. Other product Manufacture and Use							
H. Other							
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 ⁽¹⁾							
A. Forest Land							
B. Cropland							
C. Grassland							
D. Wetlands							
E. Settlements							
F. Other Land							
G. Other							
F. Aggregate sources and non-CO ₂ emissions sources on land							
4. Waste							
A. Solid Waste Disposal							
B. Biological Treatment of Solid Waste							
C. Incineration and Open Burning of Waste							
D. Waste Water Treatment and Discharge							
E. Other							
5. Other							
International Bunkers							
Aviation							
Navigation							
Indirect emissions							
Indirect CO ₂ emissions							
Indirect N ₂ O emissions							
Multilateral Operations							
CO ₂ Emissions from Biomass							
CO ₂ captured							

^a Notation keys 'I' for 'included in target' and 'NI' for 'not included in target' in this table to describe the coverage of the emission reduction target in terms of gases. Parties using the LULUCF accounting rules adopted for the second commitment period of the Kyoto Protocol should in this table use the notation key 'KPA' under LULUCF and provide additional information on LULUCF in the following tables where relevant.

Table 2d: Approach to account for emissions and removals from LULUCF sector for the economy-wide-emission reduction target

Approach	Indicate Yes / No
A: Based on LULUCF emissions/ removals reported in GHG inventory submitted under the Convention	
B: Based on emissions/ removals reported in KP LULUCF tables submitted under the Kyoto Protocol	

If Approach A (land-based accounting) is used please provide a description of the accounting approach in box below in accordance with any future decisions of the COP.

Table 2e: Additional accounting information for the accounting approach based on UNFCCC reporting (land-based approach):

Additional accounting parameters:

This information should include main additional accounting information for the land-based accounting approach, including the reference year / period/ level chosen for accounting of emissions / removals from LULUCF sector for the economy-wide-emission reduction target, description of the accounting rule (cap, discount factor, reference level, base year, period year) and of the parameters used and description of how the approach aims to limit the accounting to anthropogenic emissions and removals.

Table 2f: Description of quantified economy-wide emission reduction target for the period after 2012 – Coverage of LULUCF categories for Parties using an accounting approach based on UNFCCC-reporting (land based approach)^a

Subcategories included	
Forest land remaining Forest land	
Land converted to Forest Land	
Cropland remaining Cropland	
Land converted to Cropland	
Grassland remaining Grassland	
Land converted to Grassland	
Wetlands remaining Wetlands	
Land converted to Wetlands	
Settlements remaining Settlements	
Land converted to Settlements	
Other land remaining Other land	
Land converted to Other land	
Aggregate sources and non-CO2 emissions sources on land	
Harvested Wood Products	
Direct N ₂ O emissions from N inputs to managed soils	
Non-CO ₂ emissions from management and drainage of organic soils	
Direct N ₂ O emissions from N mineralization/ immobilization associated with loss/ gain of soil organic matter resulting from change of land use or management of mineral soils	
Biomass Burning	
Indirect N ₂ O emissions from managed soils	

^a Use notation keys ‘I’ for ‘included in target’ and ‘NI’ for ‘not included in target’ in this table to describe the coverage of the emission reduction target in terms of LULUCF activities and gases.

Table 2g: Description of quantified economy-wide emission reduction target for the period after 2012 – Coverage of LULUCF activities for Parties using the accounting rules adopted for the second commitment period of the Kyoto Protocol^a

	I/NI
<u>Mandatory activities⁵</u>	
Article 3.3 Afforestation, reforestation	
Art. 3.3 Deforestation	
Art. 3.4 Forest Management	
<u>Any other activities under art. 3.4 already elected under first CP</u>	
Art. 3.4 Cropland Management	
Art. 3.4 Grassland Management	
Art. 3.4 Revegetation	
<u>Voluntary activities - if elected for second CP</u>	
Art. 3.4 Cropland Management	
Art. 3.4 Grassland Management	
Art. 3.4 Revegetation	
Art 3.4 Wetland drainage and rewetting	

^a Use notation keys ‘I’ for ‘included in target’ and ‘NI’ for ‘not included in target in this table to describe the coverage of the emission reduction target in terms of LULUCF subcategories.

Table 2h: Description of quantified economy-wide emission reduction target for the period after 2012 – Intended use of international market based mechanisms in achieving the quantified economy-wide emission reduction target for the period after 2012

Unit Type	Scale of intended use of contribution in achieving emissions reduction target in target year/ period (Mt CO ₂ eq)	Scale of contribution in achieving emissions reduction target in any interim target year/ period (Mt CO ₂ eq) ^a
Acquisition of AAUs		
Acquisition of ERUs		
Acquisition of CERs		
Acquisition of tCERs		
Acquisition of ICERs		
Acquisition of RMUs		
Acquisition of other units from international market-based mechanisms as agreed by the COP		
Total acquisition of units		

^a The electronic format should enable Parties to report on any multiple interim targets as selected by the Party.

3. Section IV of BR-GL: Progress in achievement of quantified economy wide economy-wide emission reduction targets

Tabular formats for information specified in paragraph 6

Table 3: Progress in achievement of quantified economy wide economy-wide emission reduction targets - Information on mitigation actions

Name of mitigation action and short description	Objective and / or activity affected	Sector affected	GHG affected	Type of instrument	Status of implementation	Start year of implementation	Implementing entity or entities	Estimate of mitigation impact (not cumulative, in CO ₂ equivalents)	
								2020	2030

The following columns should have pre-defined drop-down menus for selection for one or multiple alternatives by Parties:

- Sectors: cross-cutting, energy, transport, industrial processes and product use, agriculture, LULUCF, waste and other (please specify)
- Gases: carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride, other (please specify)
- Type of instrument: economic, fiscal, voluntary/negotiated agreements, regulatory, information, education, research, other
- Status of implementation: planned, adopted, adopted and under implementation

Tabular formats for information specified in paragraph 9

Base year emissions as addressed under paragraph 9(a) are already included in CRF table 10-emission trends as suggested above and therefore no separate table seems necessary.

Table 4: Progress in achievement of quantified economy wide economy-wide emission reduction targets - Base year / reference level emissions and removals for LULUCF

Table 4a: Base year / reference level emissions and removals for LULUCF using an accounting approach for LULUCF based on UNFCCC-reporting (“land-based approach” – Approach A)

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Net CO2 emissions/removals	CH4	N2O	Accounting method or accounting rule^a
	(kt)	(kt)	(kt)	
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 a: This includes information on base year/reference level, cap, discount factor and other relevant information

Table 4b: Progress for Parties using the rules decided for the second commitment period under the Kyoto Protocol for accounting of LULUCF (Approach B).

Reporting tables under the Kyoto Protocol for the second commitment period are not yet developed. The Common Tabular Format should include a table for reference level emissions and removals for Forest management and base year emissions and removals for Cropland management, Grazing land management, Revegetation and Wetland drainage and restoration if applicable as specified in this process.

Tabular formats for information specified in paragraph 10

Table 5a: Progress in achievement of quantified economy wide economy-wide emission reduction targets – Use of units from market-based mechanisms for the years X-3 and X-2

Accounted quantity of units from market-based mechanisms for the achievement of quantified economy wide economy-wide emission reduction targets^{a, c}

<i>Kyoto units (kt CO₂eq)</i>										<i>Other units (kt CO₂eq)</i>	
AAUs acquired from Parties		ERUs		CERs		tCERs		ICERs		Units from international market-based mechanisms as agreed by the COP ^b	
Year X-3	Year X-2	Year X-3	Year X-2	Year X-3	Year X-2	Year X-3	Year X-2	Year X-3	Year X-2	Year X-3	Year X-2
<i>Total accounted quantity of units</i>											
										Year X-3	
										Year X-2	
Total											

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

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

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

Table 5b: Progress in achievement of quantified economy wide economy-wide emission reduction targets – Accounting tables for LULUCF sector

For KP Parties this should be the final CRF KP accounting tables that has to be developed for CP2.

For other Parties that account for LULUCF using land based approach on the basis of the Convention reporting:

Subcategories	BY/ Reference level ^a	Annual net emissions / removals			Annual accounting quantity for the target year/period			Total accounting quantity
		Year ...etc.	Year X-4	Year X-3	Year 1	Year 2	...etc.	
		kt CO ₂ eq.						
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)								
Aggregate sources and non-CO ₂ emission sources on land								

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

Time series of all years reported for target should be included in this table and additional columns before X-4 should be added as appropriate. Year 1 is the first year of accounting for LULUCF emissions and removals and additional columns should be added as appropriate.

Table 5c: Progress in achievement of quantified economy wide economy-wide emission reduction targets – Summary information

Base year emissions without LULUCF	Base year / Reference level emissions for LULUCF	Target emissions to be achieved as resulting from the quantified economy wide reduction target in target year or period	GHG emissions for actual years without LULUCF		Accounting quantity for LULUCF emissions and removals		Total accounted quantity of units from flexible mechanisms	
			Year X-4	Year X-3	Year X-4	Year X-3	Year X-3	Year X-2
kt CO2eq	kt CO2eq	kt CO2eq	kt CO2eq	kt CO2eq	kt CO2eq	kt CO2eq	kt CO2eq	kt CO2eq

4. Section V of BR-GL: Projections

Tabular formats for information specified in paragraph 11

Table 6: Information on updated GHG projections (2020 and 2030)^{a, b}

	GHG emissions and removals as reported in inventory		GHG emissions projections in kt CO ₂ q					
	Base year ^b	Year X-3 (where X is the reporting year) ^b	With measures projection		With additional measures projection		Without measures projection	
			Year 2020	Year 2030	Year 2020	Year 2030	Year 2020	Year 2030
Total with LULUCF								
Total without LULUCF								
Energy								
Transport								
Industrial Processes								
Agriculture								
Waste								
LULUCF								

^a Reporting in this table shall be in line with definitions and requirements of paragraphs 28 and 29 of the UNFCCC reporting guidelines for Annex I national communications. A “with additional measures” projection includes planned policies and measures having a realistic chance of being adopted and implemented in the future.

^b Emissions and removals reported in these columns should be consistent with the inventory tables provided in this report.

5. Section VI of BR-GL: Provision of financial, technological and capacity-building support to developing country Parties

Tabular formats for information specified in paragraphs 17 and 18

Table 7: Financial Contributions to the Financial Mechanism of the Convention and funds under the Convention and the Kyoto Protocol, including the amount in original currency (and its equivalent in United States dollars/ international currency)⁴

Institution/Fund	Contributions	
	year x-2	year x-3
	<i>Original currency (equivalent in USD/international currency)</i>	<i>Original currency (equivalent in USD/international currency)</i>
Global Environment Facility		
Least Developed Countries Fund		
Special Climate Change Fund		
Adaptation Fund		
Green Climate Fund		
Trust Fund for Supplementary Activities		
Other, please specify:		
Total		

Contributions are indicated in the form of

provided*

committed*

pledged*

(please indicate appropriate box)

* Need further definition

⁴ Further clarity on the exchange rate needed with a view to ensuring coherence in the reporting.

Table 8a: Financial contributions to multilateral financial institutions specialized UN bodies and other relevant programmes and organizations,; general support and ear-marked climate specific with principal or significant climate objective funding, including the amount in original currency (and its equivalent in United States dollars/ international currency)⁴

	year x-3		year x-2	
	core/general support	ear-marked climate specific	core/general support	ear-marked climate specific
	<i>Original currency (equivalent in USD/international currency)</i>	<i>Original currency (equivalent in USD/international currency)</i>	<i>Original currency (equivalent in USD/international currency)</i>	<i>Original currency (equivalent in USD/international currency)</i>
African Development Bank				
Asian Development Bank				
Consultative Group on International Agricultural Research Fund				
European Bank for Reconstruction And Development				
European Investment Bank				
FAO				
Global Facility For Disaster Reduction and Recovery				
Global Mechanism				
Inter-American Development Bank				
International Finance Corporation				
International Strategy for Disaster Reduction (ISDR)				
Multilateral Fund for the Implementation of the Montreal Protocol				
UNDP				
UNEP				
UNESCO				
World Bank				
Other; please specify				
Total				

Contributions are indicated in the form of

provided*

committed*

pledged*

(please indicate appropriate box)

* Need further definition

⁴ Further clarity on the exchange rate needed with a view to ensuring coherence in the reporting.

Table 8b: Financial contributions to multilateral financial institutions, specialized UN bodies and other relevant programmes and organizations, not included in table F2a, with principal or significant climate objective in United States dollars/ international currency⁴

	year x-3	year x-2
	<i>Original currency (equivalent in USD/international currency)</i>	<i>Original currency (equivalent in USD/international currency)</i>
Climate Investment Funds (CIF): Clean Technology Fund		
Climate Investment Funds (CIF): Forest Investment Programme (FIP)		
Climate Investment Funds (CIF): Strategic Climate Fund – Pilot Programme Climate Resilience (PPCR)		
Climate Investment Funds (CIF): Strategic Climate Fund – Scaling up Renewable Energy Fund (SREP)		
UN REDD Programme		
World Bank: Carbon Assets Development Fund		
World Bank: Forest Carbon Partnership Facility		
Other, please specify		
Total		

Contributions are indicated in the form of

provided*

committed*

pledged*

(please indicate appropriate box)

* Need further definition

Table 9: Bilateral climate related with principal or significant climate objective support provided, in United States dollars/international currency⁴

	year x-3		year x-2		year x-3		year x-2		year x-3		year x-2	
	Grant	Loans, equity, guarantees, etc.	Grant	Loans, equity, guarantees, etc.	Grant	Loans, equity, guarantees, etc.	Grant	Loans, equity, guarantees, etc.	Grant	Loans, equity, guarantees, etc.	Grant	Loans, equity, guarantees, etc.
	Mitigation				Adaptation				Mitigation and adaptation			
Sector												
agriculture												
energy												
Forestry												
industry												
transport												
water and sanitation												
other specify												
Total												

⁴ Further clarity on the exchange rate needed with a view to ensuring coherence in the reporting.

Tabular formats for information specified in paragraph 19

Table 10: Private finance^a

To be elaborated

Tabular formats for information specified in paragraph 22

Table 11: Information on measures and activities related to technology development and transfer, implemented or planned^{a, b}

Recipient country/region	Targeted area: Mitigation/ Adaptation/ Both	Programme or Project title	Sector	Total programme/project contribution in USD/international currency	The source of funding (private/ public)	Additional information (short description of the action, co-financing arrangements, etc.)

^a To be reported to the extent possible

^b The tables should include measures and activities since the last national communication or biennial report

Tabular formats for information specified in paragraph 23

Table 12: Information on capacity building provided; description of individual measures and activities^a

Recipient country/region	Mitigation/Adaptation/technology development and transfer/multiple areas	Programme or Project title	Total programme/project contribution in USD/international currency	Additional information (short description of the action, co-financing arrangements, connections to technology development and transfer, etc.)

^a To be reported to the extent possible

Paper no. 3: Japan

Submission by the Government of Japan on the common tabular format for electronic reporting of information in line with the “UNFCCC biennial reporting guidelines for developed country Parties” as contained in annex I to decision 2/CP.17

The Government of Japan welcomes the opportunity to submit its views on common tabular format (CTF) for electronic reporting of information in line with the “UNFCCC biennial reporting guidelines for developed country Parties” as contained in annex I to decision 2/CP.17.

Japan proposes the draft tables for information specified in paragraphs 2, 5, 6, 9, 10, 11, 17, 18, 22 and 23 of the UNFCCC biennial reporting guidelines for developed country Parties (Annex I of Decision 2/CP.17, hereinafter “BR guidelines”) as the file attached (SBSTA_submission_CTF_Japan.xls).

1. General Comments

- CTF should be in line with the BR guidelines. Therefore, it should include all elements that are required to be reported in the relevant paragraphs of the BR guidelines in as simple as possible manner.
- It is also important to take into consideration the consistency with the existing reporting table provided in the reporting guidelines of National Communication (FCCC/CP/1999/7). Relevant reporting tables available in the existing reporting scheme should be used in the CTF for BR guidelines as much as possible.

2. Supplementary views and explanations of tables for information specified in each paragraph of the BR guidelines

II. “Summary information from the national greenhouse gas (GHG) inventory on emissions and emission trends” (Paragraph 2 of the BR guidelines)

This table should be consistent with the common reporting format (CRF) of annual GHG inventories of Annex I country Parties. “Table 10 EMISSION TRENDS” of the CRF can be used for this table.

For the first Biennial Report (BR) submission by January 2014, this table should be consistent with the sector clarification of the Revised 1996 IPCC guidelines, since Annex I country Parties estimate GHG emissions based on the Revised 1996 IPCC guidelines and the Good Practice Guidance. However, since Annex I country Parties have to estimate GHG emissions based on the 2006 IPCC guidelines for the second BR submission and thereafter, this table in the second and subsequent BR should be consistent with the sector clarification of 2006 IPCC guidelines.

III. “Quantified economy-wide emission reduction target, including any conditions or assumptions that are relevant to the attainment of that target” (Paragraph 5 of the BR guidelines)

The necessary and sufficient information should be included in this table in order to understand the assumptions and conditions related to quantified economy-wide emission reduction target of each developed countries. From the point of view, the following elements specified in the paragraph 5 should be included together with description of the target.

- (a) Base year
- (b) Gases and sectors covered
- (c) Global warming potential values;
- (d) Approach to counting emissions and removals from the land use, land-use change and forestry (LULUCF) sector;
- (e) Use of international market-based mechanisms in achieving its emission reduction target
- (f) Any other information, including relevant accounting rules

IV.A. “Information on its mitigation actions” (Paragraph 6 of the BR guidelines)

This table should be based on the table 1 “Summary of policies and measures by sector” of the UNFCCC reporting guidelines on National Communications.

IV.B. “Information on the emission reduction target for the base year and the reported year” (paragraphs 9 and 10 of the BR guidelines)

Emissions and/or removals from the LULUCF sector should be reported as total value in line with paragraph 9 and 10. In addition, it should be allowed to show detailed subcategories of LULUCF such as activity or land level which will be accounted for as a voluntary nature. It is anticipated that approaches to count emissions and removals from the LULUCF sector may vary from party to party, and that for some countries accounting details of the data reported in this table may not be available elsewhere, even in annual greenhouse gas inventories. In order to ensure transparency and continuity, it would be useful and helpful to provide detailed information of the LULUCF sector annual accounting as supplementary documents or reference to existing reporting documents such as annual greenhouse gas inventories where the corresponding information can be found. (Japan intends to report its emissions and removals from the LULUCF sector using Kyoto Protocol elements.)

Emissions and/or removals from the LULUCF sector and units from market-based mechanisms sometimes need specific accounting quantity such as cumulative value of unit or averaging value of a certain time period to estimate achievement of quantified economy-wide emission reduction targets depending on approaches that Party will use. In order to accommodate the situation above, accounting quantities cells may facilitate Parties for reporting.

V. “Updated projections for 2020 and 2030” (paragraph 11 of the BR guidelines)

The information specified in paragraph 11 should be reported in three separate tables consistent with the UNFCCC reporting guidelines on national communications. The first two tables include the historic and projected trend of emissions and removals by sector and by gas respectively. The other includes the historic and projected trend of key variables and assumptions in the projections analysis such as GDP and population.

VI. A. “Summary information on allocation channels and annual contributions for the previous two calendar or financial years” (paragraph 17 of the BR guidelines)

This table should be based on the table 4 “Financial contributions to multilateral institutions and programmes” of the UNFCCC reporting guidelines on National Communication.

II. Information on greenhouse gas emissions and trends

Summary information from the national greenhouse gas (GHG) inventory on emissions and emission trends
(to be used for the first BR reporting)

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year	1990	1995	2000	2005	2010	2011	Change from Base year
	(kt-CO ₂ eq.)							(%)
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								

GREENHOUSE GAS EMISSIONS	Base year	1990	1995	2000	2005	2010	2011	Change from Base 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 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								
Total (including LULUCF)								
Total (excluding LULUCF)								

II. Information on greenhouse gas emissions and trends

Summary information from the national greenhouse gas (GHG) inventory on emissions and emission trends
(to be used from the second BR reporting)

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year	1990	1995	2000	2005	2010	2011	20XX	Change from Base year
	(kt-CO ₂ eq.)								(%)
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									
3. Other Emissions from Energy Production									
C. CO ₂ Transport and Storage									
2. Industrial Processes									
A. Mineral Industry									
B. Chemical Industry									
C. Metal Industry									
D. Non-Energy Products from Fuels and Solvent Use									
E. Electronic Industry									
F. Product Uses as ODS Substitutes									
G. Other Product Manufacture and Use									
H. Other									
3. 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									
4. Land Use, Land-Use Change and Forestry									
A. Forest Land									
B. Cropland									
C. Grassland									
D. Wetlands									
E. Settlements									
F. Other Land									
G. Harvested Wood Products									
H. Other									
5. Waste									
A. Solid Waste Disposal									
B. Biological Treatment of Solid Waste									
C. Incineration and Open Burning of Waste									
D. Waste Water Treatment and Discharge									
E. Other									
6. Other									
Indirect emissions									

GREENHOUSE GAS EMISSIONS	Base year	1990	1995	2000	2005	2010	2011	20XX	Change from Base 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 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									
NF ₃									
Total direct CO₂ equivalent emissions without LULUCF									
Total direct CO₂ equivalent emissions with LULUCF									
Total direct and indirect CO₂ equivalent emissions without LULUCF									
Total CO₂ equivalent emissions with LULUCF									

III. Quantified economy-wide emission reduction target

Quantified economy-wide emission reduction target, including any conditions or assumptions that are relevant to the attainment of that target

Description of the quantified economy-wide emission reduction target (target value etc.)		
(a) Base year		
(b) Gases and sectors covered	Gases	
	Sectors	
(c) Global warming potential values;		
(d) Approach to counting emissions and removals from the land use, land-use change and forestry (LULUCF) sector;		
(e) Use of international market-based mechanisms in achieving its emission reduction target		
(f) Any other information, including relevant accounting rules		

IV. Progress in achievement of quantified economy-wide emission reduction targets and relevant information

A. Mitigation actions and their effects

Information on its mitigation actions

Sector ^a	Name of mitigation actions	Summary description	Objective and/or activity affected	Gas	Type of instrument ^c	Status ^d	Start year	Implementing entity or entities	Estimate of mitigation impact ^e				Progress in implementation ^e					
									2010	20XX	2015	2020	2010	20XX	2015	2020		
Cross-cutting ^b																		
Energy																		
Energy industries																		
Manufacturing Industries & Construction																		
Transport																		
Other sector																		
Fugitive emissions																		
Industrial Processes and Product Use																		
Agriculture																		
LULUCF																		
Waste																		
Other																		

a Parties may add rows for reporting mitigation actions.

b To the extent appropriate

c To the extent possible, the following descriptive terms should be used: *economic, fiscal, voluntary agreement, regulatory, information, education, research, other*.

d To the extent possible, the following descriptive terms should be used: *implemented, adopted, planned*.

e Estimate of mitigation impact and progress in implementation could be reported as GHG emissions/removals in terms of kt-CO₂ eq, or other appropriate performance indicator

IV. Progress in achievement of quantified economy-wide emission reduction targets and relevant information

B. Estimates of emission reductions and removals and the use of units from the market-based mechanisms and land use, land-use change and forestry activities

Information on the emission reduction target for the base year and the reported year

		Base year ^a	2010	2011	2012	20XX	...	Accounting Quantities ^e
Total GHG emissions, excluding emissions and removals from the LULUCF sector								
Total GHG emissions, including emissions and removals from the LULUCF sector								
Emissions and/or removals from the LULUCF sector ^b	Total							
	(subdivision) ^c							
	...							
Units from market-based mechanisms ^d	(transfers)							
	(acquisitions)							
Total emissions, including LULUCF and units from market-based mechanisms								

a When estimation of emission reductions and removals from the LULUCF sector are estimated through accounting approaches which do not use base year, Party should enter "NA" for the cell of base year.

b Party should report emissions and/or removals from the LULUCF sector after the application of accounting approaches for each reported year.

Relevant information on accounting parameters should be reported in the Table X for paragraph 5 of Annex II to the decision 2/CP.17.

c Party may add detailed subcategories such as activity or land that will be account for, if necessary. Party may also add supplementary information of detailed accounting methodology for annual emissions and removals by the LULUCF, if necessary.

d Party may add subcategories for different unit types, if necessary.

e When cumulative quantities are necessary for accounting in the LULUCF sector and/or Units from market-based mechanisms in order to estimate achievement of quantified economy-wide emission reduction targets, Party may use accounting quantities cells for facilitating reporting.

V. Projections

Updated projections for 2020 and 2030

Summary of updated projections by sector

(kt CO2 eq.)	Historic						Projected			
	1990	1995	2000	2005	2010	20XX	2015	2020	2025	2030
Actual national total GHG emissions										
Energy										
Industrial Processes and Product Use										
Agriculture										
LULUCF										
Waste										
Other										
Projections of national total GHG emissions										
without measures (BAU)										
Energy										
Industrial Processes and Product Use										
Agriculture										
LULUCF										
Waste										
Other										
with measures										
Energy										
Industrial Processes and Product Use										
Agriculture										
LULUCF										
Waste										
Other										
with additional measures										
Energy										
Industrial Processes and Product Use										
Agriculture										
LULUCF										
Waste										
Other										

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

A. Finance

Summary information on allocation channels and annual contributions for the previous two calendar or financial years

	financial contribution (millions of US dollars)			
	committed/pledged		provided	
	20XX-3	20XX-2	20XX-3	20XX-2
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. UNFCCC				
- Supplementary Fund				
4. other				
Other bodies				
<i>please specify</i>				

Methodological issues under the Convention:

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

At its 36th session (agenda item 10(a)), the SBSTA initiated its consideration of the work programme on a common tabular format for electronic reporting of information in accordance with the “UNFCCC biennial reporting guidelines for developed country Parties” as contained in annex I to decision 2/CP.17 with a view that the Conference of the Parties, at its eighteenth session, adopting the format.

In its conclusions, the SBSTA 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 guidelines and that it may also include tables for information specified in paragraphs, inter alia, 13, 19 and 24 of the reporting guidelines.

Switzerland is glad to submit its views on the proposed tables for information as contained in the [non-paper](#)¹ (dated 19 May @ 9.00) elaborated by the co-chairs, reflecting the discussions held during the 36th session.

Paragraph 2.

Since emissions and emission trends presented in the biennial report should be consistent with what is provided in the most recent annual inventory submission, it is reasonable to use a table that already exists. CRF table 10 contains all the information that needs to be presented in the biennial report, thus we suggest using it as such. We would like that Proposal 1 be retained.

Paragraph 5.

The Party’s economy-wide emission reduction target is well and fully described in table of Proposal 2 (which is the same as Proposal 3). The box entitled “other mechanism units under the UNFCCC” should be modified by adding “taking into consideration any relevant decisions adopted by the COP”, as it is specifically mentioned so in Paragraph 5 of the biennial reporting guidelines themselves.

Furthermore, the box entitled “other (specify)” should be removed as any mechanism used to reach the quantified economy-wide emission reduction target is (or will be) defined under the UNFCCC, for which there is already a box.

Paragraph 6.

Mitigation actions could be presented as in Proposal 1 or 2. Table 1 in national communication guidelines (Proposal 2) contains more or less the same headings as those suggested in Proposal 1. However, some issues might appear using Proposal 1 due to the constraint imposed by the “sectors and gases” filter function. Indeed, some actions might impact on several sectors at the same time and the part of reduction to assign to a sector might not be known. If Proposal 2 is chosen, it is important

¹
http://unfccc.int/files/national_reports/annex_i_national_communications/recent_developments/application/pdf/non-paper_19_may_0900.pdf

that a standardized format be defined in advance to allow comparison. In any case, the measures and policies emissions reduction should not be cumulated to provide an estimate of mitigation actions impact.

Paragraph 9 and 10.

It makes sense to estimate progress made towards the emission reduction targets when both market-based mechanisms and LULUCF activities are taken into account. Therefore, paragraphs 9 and 10 should be treated in the same table. Proposal 3 of paragraph 9 (which is the same as Proposal 3 of paragraph 10) covers the information that shall be reported and provides an overview of the emission estimates, without going into too much detail. Some countries do not transfer or acquire international units on a yearly basis, but rather proceed to a final accounting at the end of commitment period. Therefore, it should be allowed to report estimates or real units from market-based mechanism either on a yearly basis or as a total over the entire period.

Paragraph 11.

It would be convenient to report projections for 2020/2030 in a form similar to tables included in the national communication, to ensure coherence between the reports. Therefore Proposals 1 to 4 could be possible. However, the format in Proposal 2 would need to be clarified, or defined. From our point of view, it is not so important to report projections for each individual gas in this report, underlying assumptions used in the projections are far more important. However, it may be difficult to define a list of standardized key assumptions that are applicable to any particular method used for the projections. Therefore, some of the parameters may not be provided by all parties.

Paragraph 17.

We would like that Proposal 3 be retained, as it is the simplest one.

In Proposal 1, UNIDO is missing from the table entitled “Financial contributions to multilateral institutions and other relevant programmes and organizations: general support and ear-marked climate specific funding”. In the table entitled “Financial contributions to multilateral institutions and other relevant programmes and organizations, reporting period, in alphabetical order, climate specific”, the World Bank’s Partnership for Market Readiness (PMR) should be listed.

Still in Proposal 1, the table entitled “bilateral climate related support provide to account for financial support provided under the Convention” is difficult to fill out, as many bilateral development programmes aim at several of the sectors at once.

Paragraph 18.

We would like that Proposal 2 be retained, even if we face difficulties distinguishing between mitigation, capacity building and technology transfer (for example, in Switzerland, most programmes implemented by the Swiss State Secretariat for Economic Affairs combine elements of these three categories).

Furthermore, the definition of “new and additional” has never been agreed upon internationally. For Switzerland, “new and additional” was clear for the years 2010-2012 (Fast-Start), but for the years 2013 onwards, not anymore.

Paragraph 19.

None of the proposals to report on private finance is suitable, as there is no agreed definition of what is to be accounted for under this concept (investments? trade? IPR? human capital?, others?).

Paragraph 22.

None of the proposals is suitable, as climate-friendly technologies have never been defined (agreed) internationally. Basically, every new technology is more efficient than the previous ones and therefore could claim to be climate-friendly (for example new aircrafts). The discussions within the WTO on environmental goods and services show the same: there is no international consensus on what these are.

Switzerland is of the view that technology transfer must be facilitated by sound regulatory environment in the recipient countries, and that the proposed reporting tables do not seem to consider this crucial aspect.

Submission by the United States of America

Common tabular format for electronic reporting of information in accordance with the UNFCCC biennial reporting guidelines for developed country parties

In Durban, Parties adopted guidelines for biennial reporting by developed country Parties (Annex I to decision 2/CP.17) and agreed that these guidelines would be the basis for reporting. Parties also agreed to establish a work program under SBSTA to develop a common tabular format for electronic reporting of information in accordance with those guidelines, with a view to adoption at COP18.

At its 36th session, SBSTA concluded 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 guidelines as contained in Annex I to decision 2/CP.17. Because there was no agreement among parties, SBSTA also concluded that the common tabular format may also include tables for information specified in paragraphs, inter alia, 13, 19 and 24 of the reporting guidelines, but that it would not necessarily do so. Paragraphs 13, 19 and 24 of the biennial reporting guidelines do not call for tabular formats, nor are they appropriate for reporting in separate tables, and therefore the U.S. would not support adoption of common tables for these paragraphs.

In Bonn, a non-paper was issued which includes draft common tabular formats based on the views provided by Parties during the discussions held at SBSTA 36. SBSTA invited Parties to submit their views, by 13 August 2012, on the common tabular formats contained in this non-paper. The U.S. is pleased to provide its views on the draft tabular formats contained in the non-paper.

Purpose of common tabular formats and criteria for their development

As agreed in Durban, developed country parties are to use the agreed biennial reporting guidelines in preparation of their biennial reports. Parties also agreed to revise these guidelines after based on experience gained in preparation of the first report. The purpose of the common tabular formats, which are to be based on the agreed guidelines, is to provide a clear structure for reporting information where tabular formats can aid the transparency and clarity of information. The guidelines themselves provide clarity on exactly what information is to be provided and in many cases in what format. Our job is to provide the tabular structure for this information to be presented, not to renegotiate the type of information and level of detail to be reported, which has already been negotiated in depth and resolved in the adoption of the guidelines in Durban.

With this in mind, the U.S. believes that the tabular formats created for the biennial reports should adhere to the following criteria:

- Consistency with the agreed biennial reporting guidelines (contained in Annex I of 2/CP.17);
- Relative consistency with the agreed national communication guidelines (for ease of integrating biennial reports into the national communication in years when they are submitted concurrently);
- Tables or fields should be no more specific than the guidelines themselves, or require additional detail not required by the guidelines;
- The clarity of information should benefit from presentation in a tabular format as opposed to being presented as text alone (i.e. the guidelines themselves provide specific categories of information that each party will report);
- The common tabular formats themselves should not include provisions (whether in the tabular format itself or in the footnotes) that modify or go beyond the requirements of the guidelines.

U.S. Views on draft common tabular formats (organized by section of the biennial report guidelines)

Section II. Information on greenhouse gas emissions and trends (paragraph 2)

- As stated in the biennial report guidelines, the summary information should be prepared according to the UNFCCC Annex I inventory reporting guidelines and “the information provided in the biennial report should be consistent with that provided in the most recent annual inventory submission.”
- The biennial report CRF table for GHG inventory information should be taken directly from the inventory reporting guidelines themselves, in order to meet the requirements of the biennial report guidelines.

- We suggest that the Summary 2 common reporting format table ("Summary 2 - Summary Report for CO2 Equivalent Emissions") is the most appropriate summary table from the inventory guidelines to be included in the biennial report. The Summary 2 common reporting format table reported in the biennial report should be taken from the most recent inventory submission by the Party. There are additional summary tables in AI inventory CRF tables, but if the BR is to remain succinct and just reference information already submitted in an AI annual inventory, Summary Table 2 is sufficient.
- We would note that Summary Table 2 in the A1 inventory reporting guidelines has been modified for inventories starting in 2015, which means the summary table for the purposes of second and subsequent reports (starting in 2016 after the revised inventory reporting guidelines have been implemented) will be slightly different from the first biennial report (in 2014). We would suggest that the biennial report guidelines simply reference Summary Table 2 of the inventory reporting guidelines with the understanding that the second and future biennial reports will use the more recent version of this table.

Section III. Quantified economy-wide emission reduction target (paragraph 5)

- In this section in particular, it will be important to take into account the criteria above, including the need to follow the guidelines as agreed and not create tables that require additional detail. Proposals 2 and 3 include concepts or categories of information that are never mentioned in any of the LCA outcomes or in the guidelines themselves (e.g. "assigned amount" and "legal status"). These proposals also choose a single value as the basis for all targets (e.g. a single base year) which was not agreed in 1/CP.16 or 2/CP.17, or it narrows the types of approaches that can be reported, rather than allowing full transparency.
- Based on the criteria listed above, we support **proposal 1**, which is a simple table with rows consistent with sub-points (a)-(f) in paragraph 5. Proposal 4 provides a model for this type of approach. Parties have already submitted this information to the secretariat, and while all provided complete and comparable information, most used a slightly different format because the options available did not allow them to report transparently. Following the categories in the guidelines is a consistent way to report allowing Parties to provide full transparency of their target.

Section IV. Progress in achievement of quantified economy-wide emission reduction target

The biennial report guidelines for this section indicate two separate CRF tables should be developed: "Information on mitigation actions" (paragraph 6) and "Estimates of emission reductions" (paragraphs 9 and 10).

Paragraph 6: "Information on mitigation actions"

- Paragraph 6 states of the biennial report guidelines states:

"Each Annex I Party shall provide information on its mitigation actions, including policies and measures it has implemented or plans to implement since its last national communication or biennial report to achieve its economy-wide emission reduction target. To the extent appropriate, Parties shall organize reporting of mitigation actions by sector and by gas."

- Based on the criteria laid out above, and the specific elements included in paragraph 6, the CRF table for "Information on mitigation actions" should be consistent with the guidelines themselves and not require additional information or more detailed information than outlined in the guidelines.
- The guidelines specify three elements for inclusion in a table: 1) information on mitigation actions (implemented or planned); and *to the extent appropriate* 2) organized by sector; and 3) organized by gas.
- The specific requirements of the biennial report guidelines are consistent with the reporting requirements for policies and measures contained in the Annex I national communication guidelines (4/CP.5), which should be used as a model for development of CRF tables that can be reported consistently every two years, whether in the biennial report or national communication.
- Below is Table 1 from the Annex I national communication guidelines, which allows reporting of information on mitigation actions (including policies and measures), organized by sector and by gas.

Table 1. Summary of policies and measures by sector ^a

Name of policy or measure ^b	Objective and/or activity affected	GHG affected	Type of instrument	Status ^c	Implementing entity or entities	Estimate of mitigation impact, by gas (for a particular year, not cumulative, in CO ₂ equivalent) ^d		
						1995	2000	2005

- ^a Separate tables shall be completed for each sector, as set out in paragraph 17.
- ^b Parties should use an asterisk (*) to indicate that a measure is included in the 'with measures' projection.
- ^c To the extent possible, the following descriptive terms should be used: *implemented, adopted, planned*. Additional information may be provided on funding and the relevant time-scale.
- ^d Parties may add columns for additional years (for example 2010, 2015, etc.).

- In order to remain within the scope of the both the biennial report and national communication guidelines, we propose that the above table be adopted as the CRF table for “Information on mitigation actions” and that it be modified to allow for reporting of estimates of impacts (the final column in the table) in a way that allows for reporting that is most relevant to each mitigation action. This may be done by removing reference to specific dates, as listed in the original table, and allowing instead the Party to identify the appropriate year for estimating impacts (based on the status of the measure and whether an ex post or ex ante estimation is available).
- **Proposal 1** follows this model and could be a useful place to start, however, the suggestion for drop boxes by sector and gas should allow for parties to organize the reporting of information “to the extent appropriate” by sector and gas.

Paragraph 9+10: “Estimates of Emissions Reductions”

- Paragraphs 9 and 10 of the biennial report guidelines clearly lay out the information to be reported, and should be the basis for development of the CRF table. Because paragraphs 9 and 10 contain the same elements for the base year (paragraph 9) and reporting years (paragraph 10), and to allow comparison from base year to reported years, this information should be combined into a single table.
- Following the criteria above, information in the table should reflect only the specific information required by the guidelines themselves, which is laid out in sub-paragraphs of 9 and in 10:
 - (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 by the COP (*of which there have been none*) and the activities and/or lands that will be accounted for;
 - (c) Total GHG emissions, including emissions and removals from the LULUCF sector; and
 - (10) Use of units from market-based mechanisms.
- The table included in **Proposal 4** on page 14 of the non-paper was mistakenly placed in the section on paragraph 6. This proposed table is instead meant to represent paragraph 9 and 10 on “Progress in achievement of target.” This is the only proposed table that follows the format of the biennial report guidelines and the content of paragraphs 9 and 10.
- Other proposed tables include information that is not found in the guidelines or any other COP decision, including terms like “QEERT,” “straight interpolation between base year and target year,” etc., and thus are not appropriate to include.

Section V. Projections

- Paragraphs 11 and 12 of the biennial report guidelines clearly indicate that reporting shall be consistent with the existing guidelines for Annex I national communications updated to include information for 2020 and 2030.
- Consistent with those guidelines, any CRF tables developed for this section should use the 2020 and 2030 timeframe. Parties wishing to include additional information are of course welcome to do so.
- The existing guidelines require (i.e. “shall”) reporting of “with measures” projections. “Without measures” and “with additional measures” are not required, but parties “may” report them. The CRF tables developed for the biennial report guidelines should be consistent with this approach. One way to do so is to create a single CRF table for projections that parties use for reporting the “with measures” scenario. If Parties decide to also submit information on without and/or with additional measures, they may use the same table for consistent reporting the other optional scenarios as well.
- For this reason, we do not support inclusion of the draft tables contained in proposals 1 and 4.
- The national communication guidelines on projections require that they be reported “*on a sectoral basis, to the extent possible, using the same sectoral categories used in the policies and measures section.*” The guidelines do not require or limit reporting to a specific sectoral breakdown, but instead allow some flexibility for Parties. The CRF tables to be developed for the biennial reports should continue this approach to maintain consistency and to ensure that the CRF tables do not go beyond what the guidelines require.
- This approach is reflected in **proposal 5**, which we believe best reflects what is required by the guidelines.
- Paragraph 12 of the biennial report guidelines indicates that each party should report any changes in the methodologies used for preparation of the projections, and this information could be usefully summarized in a table. Proposals 3 and 4 include reporting of information on underlying assumptions within the tables to report the projection results themselves. In order to keep the assumptions clearly separated from the projection results table, and in order to be consistent with the national communication guidelines, we would suggest retaining the original table from those guidelines (4/CP.5), which is copied below. This table could be updated to include more recent dates in the historic column and extend the projections out to 2030 as indicated in the biennial report guidelines.

Table 2. Summary of key variables and assumptions in the projections analysis

	Historic			Projected ²			
	1990	1995	2000	2005	2010	2015	2020
Variable 1 (e.g. GDP growth)							
Variable 2 (e.g. world oil prices in US\$/barrel)							

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

For Section VI of the reporting guidelines (the section which relates specifically to the provision finance), Parties agreed that the common tabular format will include tables for information specified in paragraphs 17, 18, 22 and 23. The section below discusses how the tables should best be created to follow the guidance included in those paragraphs.

Table for paragraph 17 of the BR guidelines

Paragraph 17 of the biennial report guidelines states:

“Each Annex II Party shall provide information on the financial support it has provided, committed and/or pledged for the purpose of assisting non-Annex I Parties to mitigate GHG emissions and adapt to the adverse effects of climate change and any economic and social consequences of response measures, and for capacity-building and technology transfer in the areas of mitigation and adaptation, where appropriate. To that end, each Annex II Party shall provide summary information in a textual and tabular format on allocation channels and annual contributions for the previous two calendar or financial years without overlapping with the previous reporting periods, including, as appropriate, the following:

(a) The Global Environment Facility, the Least Developed Countries Fund, the Special Climate Change Fund, the Adaptation Fund, the Green Climate Fund and the Trust Fund for Supplementary Activities;

(b) Other multilateral climate change funds;

(c) Multilateral financial institutions, including regional development banks;

(d) Specialized United Nations bodies;

(e) Contributions through bilateral, regional and other channels;”

- The guidelines specify two elements for inclusion in a table: 1) allocation channels (including, as appropriate, those listed in a-e of paragraph 17); and 2) annual contributions for the previous two calendar or financial years.
- While the guidelines in paragraph 17 do not specify which currency to use, all financial figures should be reported in (a) the domestic currency of the Annex II party and (b) in USD, to parallel paragraph 18 guidelines.
- The table should specify basis of accounting (e.g., whether the figures reflect the amount provided, committed or pledged, and how the donor defines this terminology).
- In reference to the allocation channels specified in (c), (d), and (e) above, it should be noted that, aside from climate-specific funds that some of these institutions manage, most funding going to regional, UN and multilateral institutions is through *general contributions* from Parties. By pooling these general contributions, the institutions themselves then decide how to allocate the resources towards thematic goals like climate mitigation and adaptation. It is therefore not possible to attribute the amount of a Party’s support going to climate-specific activities through their general contributions to such institutions. Therefore, in addition to reporting on resources going to climate-specific bilateral, multilateral and regional funds, Parties should also report on the amount of general contributions made to multilateral and regional organizations/institutions, where funding has not been specifically earmarked for climate-specific funds or channels. The multilateral agencies and institutions should directly report the amount of pooled contributions that go to climate-specific activities and programs.

Specific comments on the proposed draft tables in the non-paper (version of 19 May 2012, 09:00)

- The proposed draft tables on page 22 and page 24 in the non-paper include elements that go beyond the guidelines and do not specifically relate to the guidance included in paragraph 17 (e.g. requiring information on general MDB channels with a separation on general contributions and earmarked funds on page 22, and the separation of grants and loans on page 24). Parties can always elect to report this information, but it should not be a requirement.
- We believe the proposed table on page 25 is an accurate reflection of paragraph 17 guidelines. For general contributions to multilateral, regional and UN bodies, another table may need to be created or another section of the same table which clearly distinguishes climate-specific contributions from general contributions.

Table for paragraph 18 of the BR guidelines

Paragraph 18 of the biennial report guidelines states:

“Each Annex II Party shall provide the summary information, referred to in paragraph 17 above, for the previous two calendar or financial years in a textual and tabular format on the annual financial support that it has provided for the purpose of assisting non-Annex I Parties, including the following:

(a) The amount of financial resources (including the amount in original currency and its equivalent in United States dollars/international currency);

(b) The type of support (for mitigation and adaptation activities);

(c) The source of funding;

(d) The financial instrument;

(e) The sector;

(f) An indication of what new and additional financial resources they have provided pursuant to Article 4, paragraph 3, of the Convention; Parties shall clarify how they have determined that such resources are new and additional;”

- The guidelines specify six elements for inclusion in a table: 1) amount of financial resources; 2) the type of support (for mitigation and adaptation activities); 3) the source of funding; 4) the financial instrument, 5) the sector, and 6) an indication of what new and additional financial resources have been provided.
- The table should specify basis of accounting (e.g., whether the figures reflect the amount provided, committed or pledged, and how the donor defines this terminology).

Specific comments on the proposed draft tables in the non-paper (version of 19 May 2012, 09:00)

- Proposals on page 27 and 28 go beyond the guidelines included in paragraph 18 (e.g. the table on page 27 requires information on pledged, allocated, *and* disbursed (where guidelines indicate providing information on “provided, committed and/or pledged”); information on flows counting towards ODA commitments; and breakdown of funding by recipient country – all of which go beyond paragraph 18 guidance). Parties can always elect to report this information, but it should not be a requirement.
- Because of the number of variables included in the paragraph 18 guidelines, the best approach is to create two tables to reflect the guidance: one which is organized by **funding channels** (both bilateral and multilateral) and one which focuses in on **bilateral programs and activities**. While the first table will also include summary information on funding through bilateral channels, the second table allows for more detailed information, including a breakdown by sector. Bilateral donors cannot assign sectoral breakdown of their support going through multilateral channels; the multilateral funds themselves would need to report directly on the sectoral breakdown of multilateral flows. The two tables below reflect this:

Donor funding through multilateral and bilateral channels	total amount		Source of funding	financial instrument	type of support	
	domestic currency	USD	(ODA, OOF, other)	(grant, concessional loan, capital contribution, etc)	mitigation	adaptation
GEF						
LDCF						
SCCF						
CTF						
SCF						
Adaptation Fund						
Etc						
Bilateral flows						
Describe what new and additional resources have been provided and how new and additional resources have been determined:						

Donor funding through bilateral channels	Total amount		Source of funding (ODA, OOF, other)	financial instrument (grant, concessional loan, equity, etc)	type of support		sector
	domestic currency	USD			mitigation	adaptation	
Program or activity 1							
Program or activity 2							
Program or activity 3							
Program or activity 4							
Program or activity 5							
Program or activity 6							
Program or activity 7							
Program or activity 8							
Describe what new and additional resources have been provided and how new and additional resources have been determined:							

Table for paragraph 22 of the BR guidelines: “Technology development and transfer”

Paragraph 22 of the biennial report guidelines states:

“Each Annex II Party shall provide, in textual and tabular formats, information on measures and activities related to technology transfer implemented or planned since its last national communication or biennial report. In reporting such measures and activities, Annex II Parties shall, to the extent possible, provide information on the recipient country, the target area of mitigation or adaptation, the sector involved and the sources of technology transfer from the public or private sectors, and shall distinguish between activities undertaken by the public and private sectors.”

- The guidelines specify that Annex II Parties shall provide information on two elements: 1) measures and activities related to technology transferred; and 2) whether the activity is undertaken by the public or private sector. There are three elements that Parties shall report on to the extent possible: 1) recipient country; 2) target area of mitigation or adaptation; and 3) the sector involved.
- Given part of the guidance in paragraph 22 states *to the extent possible*, the tables should reflect the fact that information is only to be provided to the extent possible.

Specific comments on the proposed draft tables in the non-paper (version of 19 May 2012, 09:00)

- Proposal 2 on page 22 goes beyond the guidelines in paragraph 22.
- Proposal 3 on page 22 provides a good basis, but should also include whether the activity is undertaken by the public or private sector.

Table for paragraph 23 of the BR guidelines: “Capacity Building”

Paragraph 23 of the biennial report guidelines states:

“Each Annex II Party 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 non-Annex I Parties in the areas of mitigation, adaptation, and technology development and transfer. Information should be reported in a textual and tabular format as a description of individual measures and activities.”

- The tables should reflect the fact that information is only to be provided to the extent possible.

Specific comments on the proposed draft tables in the non-paper (version of 19 May 2012, 09:00)

- Proposal 2 on page 34 goes beyond the guidelines in paragraph 23.
- We believe proposal 3 on page 34 is a useful starting point for discussion.
