



UNFCCC ITL Administrator

## Publicly Available Information Reporting Guidance for National Registries

Reference	IAR Procedure		
Security classification:	RSA Forum		
Version number:	V5.3	State:	FINAL
Prepared by:	Carla Valle, Jean-Francois Halleux, UNFCCC Bryan Eckstein, Chris Collins, John Bedard: SIAR Consultants	Date:	01/12/2014
Reviewed by:	Markwin Pieters	Date:	08/01/2015
Approved by:	Markwin Pieters	Date:	08/01/2015

### Circulation list

Name/Role	Organization	Info/Action
RSA Forum	Registry System Administrators	Information
UNFCCC.int	Public	Information

### Document change record

Version	Date	Description	Affected sections
v0.1	01/09/2009	Original drafting	All
v4.0	22/09/2009	Updated to correspond with other documents	All
v4.1	12/11/2009	Feedback from SIAR Working Group	Sections 2.1, 2.2 and 2.4
v4.2	02/12/2009	Feedback from the 6 <sup>th</sup> meeting of the SIAR Working Group	Section 2.1, ID 44.5
v4.3	15/01/2010	Version increment to maintain consistency with other documents reviewed at 7 <sup>th</sup> meeting of the SIAR Working Group.	None (version increment only)
v4.4	08/11/2010	Version increment to maintain consistency with other documents reviewed at 8 <sup>th</sup> meeting of the SIAR Working Group and CAB 16	None (version increment only)
v4.5	07/12/2010	Updated referenced versions and links as suggested by JP after CAB 16	Section 1.4
v4.6	05/04/2011	Version increment to maintain consistency	None
v4.7	23/11/2011	Updated JI Project requirements regarding location of project details	Section 2.3
v4.8	02/11/2012	Updated header. Updated for version consistency.	None
v5.0	12/11/2012	Version increment to 5.0	None

v5.1	13/12/2013	Updated links to reference documents. Updated JI Project requirements regarding location of project details	Section 1.4, 2.3
v.5.3	08/01/2015	Various	ALL

## Table of Contents

<b>1.0 Introduction</b> .....	<b>4</b>
1.1 Purpose.....	4
1.2 Intended Audience.....	4
1.3 Definitions, Acronyms, Abbreviations, and Terminology.....	4
1.4 Referenced Documents.....	4
<b>2.0 Requirements</b> .....	<b>5</b>
2.1 General Requirements.....	5
2.2 Paragraph 45: Account Information.....	9
2.3 Paragraph 46: Joint Implementation Project Information.....	13
2.4 Paragraph 47: Unit Holding and Transaction Information.....	16
2.5 Paragraph 48: Authorized Legal Entities Information.....	27

## List of Figures

Figure 1 General Requirements.....	5
Figure 2 Account Information Example Report.....	8
Figure 3 Account Information Requirements.....	9
Figure 4 Account Information Example Report.....	12
Figure 5 JI Project Information Requirements.....	13
Figure 6 JI Project Information Example Report.....	15
Figure 7 Unit Holding and Transaction Information Coverage by SEF.....	17
Figure 8 Unit Holding and Transaction Information Requirements.....	18
Figure 9 Unit Holding and Transaction Information Example Page.....	21
Figure 10a Example of modified SEF Report Table 1.....	22
Figure 10b Example SEF Report Excerpts Table 2(a).....	23
Figure 10c Example SEF Report Excerpts Table 2(b) and 2(c).....	24
Figure 10d Example SEF Report Excerpts Table 3.....	24
Figure 10e Example of modified SEF Report Table 4.....	25
Figure 10f Example SEF Report Excerpts Table 5 (a,b,c).....	26
Figure 10g Example of Requirements 47.5 and 47.6 appended to SEF Report Excerpts.....	26
Figure 11 Authorized Legal Entity Information Requirements.....	27
Figure 12 Authorized Legal Entity Information Example Report.....	28

## 1.0 Introduction

### 1.1 Purpose

This document contains guidance for administrators of national registries for reporting public information pursuant to paragraphs 44 to 48 of the annex to decision 13/CMP.1. The intent of this document is threefold:

- 1) to clarify requirements set out in the above-mentioned decision for the reporting of public information;
- 2) to ensure consistency of reporting of public information across all registries; and
- 3) to facilitate the review of public information during the annual assessments performed under the Independent Assessment Report (IAR) common operational procedure in support of the expert review under Article 8 of the Kyoto Protocol.

This guidance contains to the extent possible information on *how* required information is to be made publicly available. It is based on the requirements set out in paragraphs 44 - 48 of the annex to decision 13/CMP.1, which define in broader terms *what* data should be made publicly available. This guidance is necessary to ensure that the national registries have comparable and consistent goals for making information publicly available, thus rendering it more accessible and useful to the public and the assessors in the IAR process.

### 1.2 Intended Audience

This document is to guide registry system administrators and technical experts in the design, development, and implementation of Web interfaces providing publicly available information. This document is also intended to guide assessors and Expert Review Teams during their assessment of national registries.

### 1.3 Definitions, Acronyms, Abbreviations, and Terminology

See the Data Exchange Standards for Registry Systems under the Kyoto Protocol Technical Specifications (DES) for the most complete description of data elements and information managed by the national registry systems. Annex A: Glossary of Terms and Annex G: List of Codes are particularly helpful.

### 1.4 Referenced Documents

Information in this document is either derived from or directly related to the documents below.

- Data Exchange Standards for Registry Systems under the Kyoto Protocol: Technical Specifications (Version 1.1.10) 24 April 2013
  - [http://unfccc.int/kyoto\\_protocol/registry\\_systems/itl/items/4065.php](http://unfccc.int/kyoto_protocol/registry_systems/itl/items/4065.php)
- Decisions 13/CMP.1 on the modalities for the accounting of assigned amounts under Article 7, paragraph 4, of the Kyoto Protocol
  - Document FCCC/KP/CMP/2005/8/Add.2
  - <http://unfccc.int/resource/docs/2005/cmp1/eng/08a02.pdf>
- Annotated outline of the National Inventory Report including reporting elements under the Kyoto Protocol
  - [http://unfccc.int/files/national\\_reports/annex\\_i\\_ghg\\_inventories/reporting\\_requirements/application/pdf/annotated\\_nir\\_outline.pdf](http://unfccc.int/files/national_reports/annex_i_ghg_inventories/reporting_requirements/application/pdf/annotated_nir_outline.pdf)
- Standard Independent Assessment Report Reporting Requirements and Guidance for Registries
  - SIAR Reporting Requirements and Guidance for Registries, includes several documents, all v5.3.pdf found at: <https://extranet.unfccc.int/registry-systems/All%20Documents/Forms/SIAR%2048.aspx>

## 2.0 Requirements

### 2.1 General Requirements

Paragraph 44 of the annex to decision 13/CMP.1 lays out the general requirements for publicly available information:

*44. Each national registry shall make non-confidential information publicly available and provide a publicly accessible user interface through the Internet that allows interested persons to query and view it.*

The components of the paragraph and additional recommendations are presented below:

**Figure 1  
General Requirements**

ID	Requirement	Type
44.1	The URL of the Party's website hosting the Party's public information must be clearly stated in the annual submission (inclusion in Chapter 12.4 of the National Inventory Report is suggested). The link should be accurate and the website reference should be functioning so that the assessor can review the information that is made publicly available.	Mandatory
44.2	The Party should maintain its own website and have control of the public information. The public information should be accessible directly on the website of the national registry or via a link from the registry website to another website controlled by the Party. For clarity, the Party should not simply reference data published by a third-party (such as reports published on the UNFCCC website). The only exception relates to information regarding JI Projects can link to the UNFCCC JI website (ji.unfccc.int) related to Project Information	Mandatory
44.3	The website should be well structured to allow interested persons to locate the information easily. Examples of suitable public reports are provided in this document.	Mandatory
44.4	The website should allow the public to view the information and be accessible without any form of authentication (for instance, no prior registration, user name nor password can be required).	Mandatory
44.5	The website should provide a publicly accessible user interface through the Internet that allows interested persons to query and view all non-confidential public information..  If all related data is made available on a single page (i.e. data is not paginated), the "query" part of this requirement may be satisfied via a web browser's 'search' or 'find' function.  Further, the "query" requirement may be satisfied by providing relevant data in a searchable file format (such as Excel, PDF, Word, text, etc).	Mandatory

ID	Requirement	Type
44.6	The language of the information made publicly available should preferably be in English but alternatively in one of the six official languages formally used by the UN (Arabic, Chinese, English, French, Russian, and Spanish).	Mandatory
44.7	If the information available to the public is not created in English, there should be an option to view the data in English if possible.	Suggested
44.8	<p>The website, page information or report should clearly state when the data was last updated.</p> <p><b>Format:</b> Last update: HH:MM:SS YYYY-MM-DD</p> <p><b>Example:</b> Last Update: 13:03:01 2009/03/29</p> <p>Public information should be updated frequently because information within the registry changes on a daily basis. Such information should be published as close to real-time as possible, but not less frequent than monthly.</p>	Suggested

ID	Requirement	Type
44.9	<p>If data for a specific area does not exist because the underlying business event has not occurred, a note should be presented indicating the registry did not experience the business event creating the data for the requirement rather than displaying a blank list or no report.</p> <p><b>Format:</b> Explanation (Paragraph Reference).</p> <p><b>Example:</b> No Article 6 (Joint Implementation) project is reported as conversion to an ERU under an Article 6 project did not occur in the specified period. (Paragraph 46).</p>	Mandatory
44.10	<p>The Party must clearly identify each element of the information that they classify as confidential. It is important to list all of the individual components that are to be classified as confidential. In some cases, a Party may consider information within a certain time period confidential, such as transactions completed within the most recent five year period. It is recommended to use the same terminology/heading text as used in the decision to refer to the confidential components.</p> <p><b>Format:</b> Explanation (Paragraph Reference).</p> <p><b>Example:</b></p> <p><i>According to the data protection requirements of regulation (EC) No 45/2001 and Directive 95/46/EC and in accordance with Article 110 and Annex V11 of Commission Regulation (EU) no 389/2013, the information on account representatives, account holdings, account numbers, all transactions made and carbon unit identifiers, held in the EUTL, the Union Registry and any other KP registry (required under paragraph 45) is considered confidential.</i></p> <p>Or;</p> <p>Transactions of units within the most recent five year period are classified as confidential, therefore the transactions provided are only those completed more than five years in the past. (Paragraph 47).</p>	Mandatory
44.11	<p>If information is deemed confidential, it is suggested that the website contain an explanation and hyperlink to the relevant legislation that dictates or allows the information to be classified as confidential.</p> <p><b>Example:</b> Representative name and contact information: e-mail address is classified as confidential as per regulation XXX.YY. (Paragraph 45 (e)).</p>	Suggested
44.12	<p>The public information must be presented with the same language or terminology used in paragraphs 44-48 of Annex E to decision 13/CMP.1.</p>	Suggested

ID	Requirement	Type
44.13	<p>The website of the Party containing public information should provide a reference and/or link to the annex to decision 13/CMP.1 as reference for the public audience.</p> <p><b>Example:</b> The information contained within these pages is provided to the public pursuant to a decision under the Kyoto Protocol. The content of these pages may reference elements of the decision, such as paragraph references, to ensure consistency across Party websites. For more information, please reference The annex to decision 13/CMP.1 available at:  <a href="http://unfccc.int/resource/docs/2005/cmp1/eng/08a02.pdf#page=32">http://unfccc.int/resource/docs/2005/cmp1/eng/08a02.pdf#page=32</a></p>	Suggested

A possible implementation example for accessing public information is in Figure 2. Note that registry specific look and feel standards may change the appearance of the page but the same general language should be preserved.

**Figure 2  
Account Information Example Report**

**Publicly available information on the Kyoto Protocol, pursuant to paragraphs 44 through 48 of the annex to [decision 13/CMP.1](#)**

[Account Information \(Paragraph 45\)](#)  
[Joint Implementation \(Article 6\) Project Information \(Paragraph 46\)](#)  
[Unit Holding and Transaction Information \(Paragraph 47\)](#)  
[Entities Authorized to Hold Units \(Paragraph 48\)](#)

The information contained within these pages is provided to the public pursuant to a decision under the Kyoto Protocol. The content of these pages may reference elements of the decision, such as paragraph references, to ensure consistency across Party websites. For more information, please reference paragraphs 44 through 48 of the annex to decision 13/CMP.1 available at:  
<http://unfccc.int/resource/docs/2005/cmp1/eng/08a02.pdf#page=32>



## 2.2 Paragraph 45: Account Information

Assessed under SIAR Assessment P.1.4.1 through P.1.4.1.5

Paragraph 45 of the annex to decision 13/CMP.1 discusses information about accounts that must be publicly accessible:

45. The information referred to in paragraph 44 above shall include up-to-date information for each account number in that registry on the following:

- (a) Account name: the holder of the account;
- (b) Account type: the type of account (holding, cancellation, or retirement);
- (c) Commitment period: the commitment period with which a cancellation or retirement account is associated;
- (d) Representative identifier: the representative of the account holder, using the Party identifier (the two-letter country code defined by ISO 3166) and a number unique to that representative within the Party's registry;
- (e) Representative name and contact information: the full name, mailing address, telephone number, facsimile number and e-mail address of the representative of the account holder.

The components of the paragraph and additional recommendations are presented below. If any of these requirements have been declared confidential under the law, the party should clearly state this under the requirement and reference the legislation that renders the information confidential.

**Figure 3**  
**Account Information Requirements**

ID	Requirement	Type
45.1	"Up-to-date information" in paragraph 45 means preferably making the information available in real-time (i.e., as the change occurs, the report is changed). If real-time updates are not possible, the information should be updated as close to real-time as possible (i.e., refreshed on a daily basis or weekly basis at most). The periodicity of the information refresh should be stated on the website.	Mandatory
45.2	For each account number in the registry, account type, commitment period, account holder, and representative name and contact information must be provided.	Mandatory
45.3	The link or hyperlink to the information in paragraph 45 should have a label such as "Account Information (Paragraph 45)."	Suggested
45.4	"Account number" in paragraph 45 refers to the concatenation of "Party Identifier" and "Account Identifier" as described in the DES  <b>Format:</b> Alphanumeric.  <b>Example:</b> DE1001.	Suggested or declared confidential
45.5	Accounts should be sorted in ascending order by "Account Identifier" as described in the DES.	Suggested or declared confidential

ID	Requirement	Type
45.6	<p>"Account holder" in paragraph 45 refers to the organization holding the account. If the account is held by a natural person, then the name of the natural person should be provided.</p> <p><b>Note:</b> It is expected the "account holder" is also the entity authorized to hold units referenced in paragraph 48.</p>	Mandatory
45.7	<p>It is suggested that the registry provide the name of each account. "Account name" refers to the title defined by the registry and assigned to the account number.</p> <p><b>Examples:</b> Acme Holdings, CP1 Net Source Cancellation Account, Holiday Investment Account, etc.</p> <p><b>Note:</b> It is expected some registries might not maintain an account name that is different from the account holder.</p>	Suggested
45.8	<p>"Account type" in paragraph 45 is the value less the parenthetical string in the "Description" column for each code defined in Figure G2: Account Type Code in Annex G of the DES.</p> <p><b>Format:</b> Alphanumeric.</p> <p><b>Example:</b> Net Source Cancellation Account.</p>	Mandatory
45.9	<p>"Commitment period" in paragraph 45 corresponds to the numeric code assigned in Figure G3: Commitment Period Code in Annex G of the DES. Commitment period is only required for cancellation accounts (type 200-299), retirement accounts (type 300-399), and replacements accounts (type 400-499). The numeric value "0" may be used for holding accounts (type 100-199) but it is suggested to leave the commitment period field empty for holding accounts.</p> <p><b>Format:</b> Numeric.</p> <p><b>Example:</b> 1.</p>	Mandatory

ID	Requirement	Type
45.10	<p>"Representative identifier" is the unique identifier of the person in the registry, defined as the Party identifier (the two-letter country code defined by ISO 3166) and a number unique to that representative within the Party's registry. If more than one representative exists, then the Party should list the first or primary representative.</p> <p><b>Example:</b> US9999.</p>	Mandatory or declared confidential
45.11	<p>"Representative name" in paragraph 45 refers to the name of the person(s) who act on behalf of the account holder in managing the account.</p> <p><b>Example:</b> Arthur Pigou.</p>	Mandatory or declared confidential
45.12	<p>The following contact details for the representative should be provided:</p> <ul style="list-style-type: none"> <li>• mailing address;</li> <li>• telephone number;</li> <li>• facsimile number; and</li> <li>• e-mail address.</li> </ul> <p><b>Format (suggested):</b>  Line 1: Street Address  Line 2: City and State or Province and Postal Code  Line 3: Country  Line 4: Phone number (labelled as "phone")  Line 5: Fax number (labelled as "fax")  Line 6: email address</p> <p><b>Example:</b>  123 Main Street  Anytown, VA 09999  USA  1.555.555.5555 (phone)  1.555.555.5556 (fax)  a.gore@acme.com</p>	Mandatory or declared confidential

A possible implementation example for account information is provided below in Figure 4. Note that registry specific look and feel standards may change the appearance of the report but the same general data attributes and format should be preserved. If, for example, the Party considered email contact information for the account representatives confidential, the report could contain text such as "Representative contact information: e-mail address is classified as confidential as per regulation XXX.YY. (Paragraph 45 (e))"

**Figure 4  
Account Information Example Report**

Publicly available information on accounts and authorized legal entities, pursuant to paragraphs 45 and 48 of the annex to decision 13/CMP.1

Click the refresh button to see real time data.  
Data below current as of: 13:04:34 2009/03/04.

**Search by:**

Account Name	<input type="text"/>
Account Number	<input type="text"/>
Account Type	<input type="text"/>
Commitment Period	<input type="text"/>
Account Holder	<input type="text"/>
Representative ID	<input type="text"/>
Representative Name	<input type="text"/>

**Search**

Account Name	Account Number	Account Type	Commitment Period	Account Holder	Representative Identifier	Representative Name and Contact Information
ACME Holdings	US101	Holding Account		ACME	US9991	M. Allen Gore 123 Main Street Anytown, VA 09999 USA 1.555.555.5555 (phone) 1.555.555.5556 (fax) a.gore@acme.com
CP 1 Net Source Cancellation Account	US102	Net Source Cancellation Account	1	Government	US8911	Hon. Government Minister 11 Capitol Court Capitol, NY 09999 USA 1.555.577.5555 (phone) 1.555.577.5556 (fax) g.minister@gov.gov
CP1 Non-compliance Cancellation Account	US103	Non-compliance Cancellation Account	1	Government	US8911	Hon. Government Minister 11 Capitol Court Capitol, NY 09999 USA 1.555.577.5555 (phone) 1.555.577.5556 (fax) g.minister@gov.gov
CP1 Voluntary Cancellation Account	US104	Voluntary Cancellation Account	1	Government	US8911	Hon. Government Minister 11 Capitol Court Capitol, NY 09999 USA 1.555.577.5555 (phone) 1.555.577.5556 (fax) g.minister@gov.gov

## 2.3 Paragraph 46: Joint Implementation Project Information

Assessed under SIAR Part 1 P.1.4.2 through 1.4.2.4.

Paragraph 46 of the annex to decision 13/CMP.1 discusses information about Article 6 projects, also known as Joint Implementation (JI) projects that must be publicly accessible:

46. The information referred to in paragraph 44 above shall include the following Article 6 project information, for each project identifier against which the Party has issued ERUs:

- (a) Project name: a unique name for the project;
- (b) Project location: the Party and town or region in which the project is located;
- (c) Years of ERU issuance: the years in which ERUs have been issued as a result of the Article 6 project;
- (d) Reports: downloadable electronic versions of all publicly available documentation relating to the project, including proposals, monitoring, verification and issuance of ERUs, where relevant, subject to the confidentiality provisions in decision 9/CMP.1.

The components of the paragraph and additional recommendations are presented below. These requirements may be satisfied by presenting this information in an ergonomic manner on your registry's publicly accessible website. Alternatively it is acceptable to present JI project names on your publicly accessible website while linking to the JI project details page maintained at [ji.unfccc.int](http://ji.unfccc.int) to satisfy project details reporting. It is the Party's responsibility to ensure that all mandatory information is presented by the complement of the publicly accessible website and through [ji.unfccc.int](http://ji.unfccc.int). **Links to other pages which are not the Party's public website or [ji.unfccc.int](http://ji.unfccc.int), or controlled by the party will not satisfy the reporting requirement.**

**As previously stated, if the Party does not participate in Article 6 project activities, a statement to that effect should be made clearly on the webpage with reference to Paragraph 46.**

**Figure 5  
JI Project Information Requirements**

ID	Requirement	Type
46.1	All JI projects under which the Party has converted AAUs or RMUs to ERUs must be reported publicly.	Mandatory
46.2	The link or hyperlink to the information in paragraph 46 should have a label such as "Joint Implementation Project Information (Paragraph 46)"	Suggested
46.3	Publicly reported information must include project identifier, project name, project location, years of ERU issuance, and any reports.	Suggested
46.4	"Project identifier" in paragraph 46 is the JI project number defined in the DES.  <b>Format:</b> Alphanumeric  <b>Example:</b> DE1001	Mandatory
46.5	"Project name" should be the "project title" used on the UNFCCC JI website ( <a href="http://ji.unfccc.int/JI_Projects/ProjectInfo.html">http://ji.unfccc.int/JI_Projects/ProjectInfo.html</a> ).  <b>Example:</b> Windfarm Power Generation	Mandatory

ID	Requirement	Type
46.6	<p>"Project location" should be the Party name and town or region. If the project covers a wide geographic area, a brief narrative describing the Party should be provided.</p> <p><b>Example:</b> The Appalachian Region of West Virginia, United States of America</p>	Mandatory
46.7	<p>Each calendar year in which AAUs or RMUs were converted to ERUs under the project should be provided.</p> <p><b>Example:</b> If a Party converts AAUs to ERUs under a in both 2008 and 2009, then " 2008, 2009" should be listed.</p>	Mandatory
46.8	<p>The public information described in paragraph 46(d) should include downloadable versions of the project documentation. Project documentation includes:</p> <ul style="list-style-type: none"> <li>• project proposal;</li> <li>• monitoring report;</li> <li>• verification report; and</li> <li>• issuance report.</li> </ul> <p><b>Note:</b> It is desirable for the Party's website to reflect the same versions of the project documentation on the relevant JI project information page for the project on the UNFCCC JI website if it contains the relevant project documentation.</p>	Mandatory

A possible implementation example for JI project information is provided below in Figure 6. Note that registry specific look and feel standards may change the appearance of the report but the same general data attributes and format should be preserved.

**Figure 6**  
**JI Project Information Example Report**

**Publicly available information on JI projects, pursuant to paragraph 46 of the annex to decision 13/CMP.1**

**JI Project Data updated weekly.**  
**Data below current as of: 13:04:34 2009/03/04.**

**Search by:**  
 Project Name   
 Project Identifier   
 Project Location   
 Years Issued

**Search**

<b>Project Name</b>	<b>Project Identifier</b>	<b>Project Location</b>	<b>Years ERUs Issued</b>	<b>Project Documents</b>
Cincinnati Hydropower	US101	Cincinnati, Ohio United States of America	2008, 2009	<a href="#">Proposal</a> <a href="#">Monitoring Report</a> <a href="#">Verification Report</a> <a href="#">Issuance Report</a>
Mt. Trashmore Methane Capture	US102	Virginia Beach, Virginia United States of America	2008	<a href="#">Proposal</a> <a href="#">Monitoring Report</a> <a href="#">Verification Report</a> <a href="#">Issuance Report</a>
Windfarm Power Generation	US103	The Appalachian Region of West Virginia United States of America	2008	<a href="#">Proposal</a> <a href="#">Monitoring Report</a> <a href="#">Verification Report</a> <a href="#">Issuance Report</a>
Fairfield Soil Management	US104	Lancaster, Pennsylvania United States of America	2008	<a href="#">Proposal</a> <a href="#">Monitoring Report</a> <a href="#">Verification Report</a> <a href="#">Issuance Report</a>

## 2.4 Paragraph 47: Unit Holding and Transaction Information

Assessed under SIAR Part 1 P.1.4.3 though 1.4.3.12

Paragraph 47 of the annex to decision 13/CMP.1 discusses information about unit holdings and transactions that must be publicly accessible:

*47. The information referred to in paragraph 44 above shall include the following holding and transaction information relevant to the national registry, by serial number, for each calendar year (defined according to Greenwich Mean Time):*

- (a) The total quantity of ERUs, CERs, AAUs and RMUs in each account at the beginning of the year;*
- (b) The total quantity of AAUs issued on the basis of the assigned amount pursuant to Article 3, paragraphs 7 and 8;*
- (c) The total quantity of ERUs issued on the basis of Article 6 projects;*
- (d) The total quantity of ERUs, CERs, AAUs and RMUs acquired from other registries and the identity of the transferring accounts and registries;*
- (e) The total quantity of RMUs issued on the basis of each activity under Article 3, paragraphs 3 and 4;*
- (f) The total quantity of ERUs, CERs, AAUs and RMUs transferred to other registries and the identity of the acquiring accounts and registries;*
- (g) The total quantity of ERUs, CERs, AAUs and RMUs cancelled on the basis of activities under Article 3, paragraphs 3 and 4;*
- (h) The total quantity of ERUs, CERs, AAUs and RMUs cancelled following determination by the Compliance Committee that the Party is not in compliance with its commitment under Article 3, paragraph 1;*
- (i) The total quantity of other ERUs, CERs, AAUs and RMUs cancelled;*
- (j) The total quantity of ERUs, CERs, AAUs and RMUs retired;*
- (k) The total quantity of ERUs, CERs, and AAUs carried over from the previous commitment period; and*
- (l) Current holdings of ERUs, CERs, AAUs and RMUs in each account.*

The components of the paragraph and additional recommendations are presented here. As the standard electronic format (SEF) report (required per decisions 11/CP.4, 14/CMP.1 and 15/CMP.1) contains much of the information required by paragraph 47 on a consolidated account and unit type level, it is the basis for satisfying the public information reporting requirement. Also in recognition that information on individual account holdings and transactions has been declared confidential by the European Commission and several independent Parties, publication of the information contained in the SEF report, in addition to a reference to confidentiality regulations, is considered sufficient for purposes of the SIAR evaluation of public information. .



**Figure 7**  
**Unit Holding and Transaction Information Coverage by SEF**

<b>Paragraph 47 subparagraph</b>	<b>Corresponding SEF Table</b>	<b>Shortcoming</b>
(a)	Table 1. Total quantities of Kyoto Protocol units by account type at beginning of reported year.	Covered only partially by the SEF as Table 1 does not include accounts but only account types. Shortcoming addressed by requirement 47.4.
(b)	Table 5 (a). Summary information on additions and subtractions.	None
(c)	Table 2 (a). Annual internal transactions.	None
(d)	Table 2 (b). Annual external transactions.	Covered only partially by the SEF as Table 2 (b) does not include a list of transferring accounts. Shortcoming addressed by requirement 47.5.
(e)	Table 2 (a). Annual internal transactions.	None
(f)	Table 2 (b). Annual external transactions.	Covered only partially by the SEF as Table 2 (b) does not include a list of acquiring accounts. Shortcoming addressed by requirement 47.6.
(g)	Table 2 (a). Annual internal transactions.	None
(h)	Table 5 (a). Summary information on additions and subtractions.	None
(i)	Table 2 (a). Annual internal transactions.	None
(j)	Table 2 (a). Annual internal transactions.	None
(k)	Table 5 (a). Summary information on additions and subtractions.	None
(l)	Table 4. Total quantities of Kyoto Protocol units by account type at end of reported year.	Table 4 includes holdings at the end of the reporting year by account type, not the 'current holdings' by account as required in paragraph 47. Shortcoming addressed by requirements 47.7 and 47.8.

**Figure 8**  
**Unit Holding and Transaction Information Requirements**

ID	Requirement	Type
47.1	The link or hyperlink to the information in paragraph 47 should have a label such as "Unit Holding and Transaction Information (Paragraph 47)."	Suggested
47.2	It is suggested that the Party meet this requirement by publishing tables 1, 2a, 2b, 2c, 3, 4, 5a, 5b, and 5c of its SEF report, including the modifications described below, for each year on its public reporting website. Alternative approaches for publishing this same information are also acceptable.	Mandatory
47.3	The tables should be published preferably in Excel format, but the UNFCCC SEF application itself should not be published.	Suggested

ID	Requirement	Type
47.4	<p>The Party should publish the quantity of AAUs, ERUs, RMUs, CERs, tCERs and ICERs at the beginning and ending of each year for each account in its registry by modifying SEF Table 1 and Table 4 to include all individual accounts by account number (as defined in requirement 45.4) such that:</p> <ul style="list-style-type: none"> <li>• <math>n</math> Party holding accounts (type 100) are listed under "Party Holding Accounts";</li> <li>• <math>n</math> entity holding accounts (type 100, 110 or 120) are listed under "Entity holding accounts";</li> </ul> <p>where <math>n</math> is the number of such accounts</p> <ul style="list-style-type: none"> <li>• the net source cancellation account (type 210) for the commitment period is listed under "Article 3.3/3.4 net source cancellation accounts";</li> <li>• the non-compliance cancellation account (type 220) for the commitment period is listed under "Non-compliance cancellation accounts";</li> <li>• the voluntary cancellation account (type 230) and mandatory cancellation account (type 250) for the commitment period are listed under "Other cancellation accounts";</li> <li>• the retirement account (type 300) for the commitment period is listed under "Retirement account";</li> <li>• the tCER replacement account for expiry (type 411) for the commitment period is listed under "tCER replacement account for expiry";</li> <li>• the ICER replacement account for expiry (type 421) for the commitment period is listed under "ICER replacement account for expiry";</li> <li>• the ICER replacement account for reversal of storage (type 422) for the commitment period is listed under "ICER replacement account for reversal of storage";</li> <li>• the ICER replacement account for non-submission of certification report (type 423) for the commitment period is listed under "ICER replacement account for non-submission of certification report."</li> </ul> <p><b>Example:</b> See Figure 10a and Figure 10e.</p>	Mandatory

ID	Requirement	Type
47.5	<p>The Party should identify the list of accounts that transferred units to its registry by SEF reporting year under the heading "Identity of accounts in other registries transferring units" by listing the account details:</p> <ul style="list-style-type: none"> <li>• Account Number as defined in requirement 45.4 (includes registry identifier);</li> <li>• Account Type as defined in requirement 45.8; and</li> <li>• Party of national registry.</li> </ul> <p>Accounts should be sorted in ascending order by Account Number.</p> <p><b>Example:</b> See Figure 10g.</p> <p><b>Note:</b> The table described here is appended to the required SEF report tables in the example below.</p>	Mandatory
47.6	<p>The Party should identify the list of accounts that acquired units from its registry by SEF reporting year under the heading "Identity of accounts in other registries acquiring units" by listing the account details:</p> <ul style="list-style-type: none"> <li>• Account Number as defined in requirement 45.4 (includes registry identifier);</li> <li>• Account Type as defined in requirement 45.8;</li> <li>• Party of national registry.</li> </ul> <p>Accounts should be sorted in ascending order by Account Number.</p> <p><b>Example:</b> See Figure 10g.</p> <p><b>Note:</b> The table described here is appended to the required SEF report tables in the example below.</p>	Mandatory
47.7	<p>As required by paragraph 47(l), the Party should publish the current quantity of AAUs, ERUs, RMUs, CERs, tCERs and ICERs for each account in its registry using a table in the format in requirement 47.4.</p> <p><b>Note:</b> In the example below, this information is deemed confidential.</p>	Mandatory

ID	Requirement	Type
47.8	<p>"Current account holdings" in paragraph 47(l) should be a reflection of account holdings in real time. If real-time updates are not possible, the information should be updated as close to real-time as possible (i.e., refreshed on a daily basis or weekly basis at most). The periodicity of the information refresh should be stated on the website.</p> <p><b>Note:</b> In the example below, this information is deemed confidential.</p>	Mandatory

A possible implementation example for unit holding and transaction information is provided below in Figure 9 and Figure 10. Figure 10 provides an example of the downloadable Excel file with tables available via the hyperlinked years in Figure 9.

**Figure 9**  
**Unit Holding and Transaction Information Example Page**

<p><b>Publicly available information on unit holding and transactions for the following years, pursuant to paragraph 47 of the annex to decision 13/CMP.1:</b>  <a href="#">2007</a>   <a href="#">2008</a>   <a href="#">2009</a></p> <p>As per regulation <a href="#">XXX.YY</a>, the quantity of AAUs, CERs, ERUs and RMUs in each account is only available to the public two years following the concerned year. Data for the most recently available year will be published annually on January 15. (Paragraph 47 (a) and (l))</p> <p><b>Data available last updated: 00:04:34 2011/01/15.</b></p>
--

Note that tables 1, 2a, 2b, 2c, 3, 4 and 5 appear as they do in the SEF report but tables 6a and 6b presented here are different from the SEF application as data in SEF tables 6a and 6b is not required under paragraph 47. The content for tables 6a and 6b presented in Figure 10g is a means to present the required data described in requirements 47.5 and 47.6 above. Consult the technical specifications for the SEF report (referenced in Section 1) for additional detail on the SEF report.

**Figure 10a**  
**Example of modified SEF Report Table 1**

	A	B	C	D	E	F	G	H
1				Party		United States		
2				Submission year		2009		
3				Reported year		2008		
4				Commitment period		1		
5								
6	<b>Table 1. Total quantities of Kyoto Protocol units by account type at beginning of reported year</b>							
7								
8				<b>Unit type</b>				
9	<b>Account type</b>			<b>AAUs</b>	<b>ERUs</b>	<b>RMUs</b>	<b>CERs</b>	<b>tCERs</b>
10	Party holding accounts			NO	NO	NO	NO	NO
11	US201			NO	NO	NO	NO	NO
12	US202			NO	NO	NO	NO	NO
13	Entity holding accounts			NO	NO	NO	NO	NO
14	US101			NO	NO	NO	NO	NO
15	US203			NO	NO	NO	NO	NO
16	US204			NO	NO	NO	NO	NO
17	US205			NO	NO	NO	NO	NO
18	US206			NO	NO	NO	NO	NO
19	Article 3.3/3.4 net source cancellation accounts			NO	NO	NO	NO	
20	US102			NO	NO	NO	NO	
21	Non-compliance cancellation accounts			NO	NO	NO	NO	
22	US103			NO	NO	NO	NO	
23	Other cancellation accounts			NO	NO	NO	NO	NO
24	US104			NO	NO	NO	NO	NO
25	US105			NO	NO	NO	NO	NO
26	Retirement account			NO	NO	NO	NO	NO
27	US106			NO	NO	NO	NO	NO
28	tCER replacement account for expiry			NO	NO	NO	NO	
29	US107			NO	NO	NO	NO	
30	ICER replacement account for expiry			NO	NO	NO	NO	
31	US108			NO	NO	NO	NO	
32	ICER replacement account for reversal of storage			NO	NO	NO	NO	NO
33	US109			NO	NO	NO	NO	NO
34	ICER replacement account for non-submission of certification report			NO	NO	NO	NO	NO
35	US110			NO	NO	NO	NO	NO
36	<b>Total</b>			NO	NO	NO	NO	NO
37								
38								
39	<b>NO</b> - 'not occurring' means the unit type is not held in the account or account type, or involved in the transaction type							
40								

**Figure 10b**  
**Example SEF Report Excerpts Table 2(a)**

1	A	B	C	D	E	F	G	H	I	J	K	L	M	N				
2										Party		United States						
3										Submission year		2009						
4										Reported year		2008						
5										Commitment period		1						
6	<b>Table 2 (a). Annual internal transactions</b>																	
7							<b>Additions</b>						<b>Subtractions</b>					
8							<b>Unit type</b>						<b>Unit type</b>					
9	<b>Transaction type</b>						AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
10	<b>Article 6 issuance and conversion</b>																	
11	Party-verified projects			1000								500		500				
12	Independently verified projects			700								200		500				
13	<b>Article 3.3 and 3.4 issuance or cancellation</b>																	
14	3.3 Afforestation and reforestation					2300						10	10	10	10			
15	3.3 Deforestation					2000						10	10	10	10			
16	3.4 Forest management					1000						NO	NO	NO	NO			
17	3.4 Cropland management					1500						10	10	10	10			
18	3.4 Grazing land management					1000						10	10	10	10			
19	3.4 Revegetation					1000						10	10	10	10			
20	<b>Article 12 afforestation and reforestation</b>																	
21	Replacement of expired tCERs											NO	NO	NO	NO	NO		
22	Replacement of expired ICERs											NO	NO	NO	NO	NO		
23	Replacement for reversal of storage											858	10	50	50			30
24	Replacement for non-submission of certification report											NO	NO	NO	NO			NO
25	<b>Other cancellation</b>																	
26	<b>Sub-total</b>				1700	8800						1658	70	1150	130	25	60	
27																		
28																		
29																		
30	<b>Retirement</b>																	
31	<b>Unit type</b>																	
32	<b>Transaction type</b>																	
33	<b>Retirement</b>			50	10	20	30	NO	NO									
34																		
35	NO - 'not occurring' means the unit type is not held in the account type or involved in the transaction type																	
36																		

**Figure 10c**  
**Example SEF Report Excerpts Table 2(b) and 2(c)**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
1										Party		United States			
2										Submission year		2009			
3										Reported year		2008			
4										Commitment period		1			
5															
6										<b>Table 2 (b). Annual external transactions</b>					
7															
8										<b>Additions</b>			<b>Subtractions</b>		
9										<b>Unit type</b>					
10										AAUs	ERUs	RMUs	CERs	tCERs	ICERs
11										AAUs	ERUs	RMUs	CERs	tCERs	ICERs
12															
13															
14															
15															
16															
17															
18															
19															
20															
21															
22										<b>Additional information</b>					
23															
24															
25															
26															
27										<b>Table 2 (c). Total annual transactions</b>					
28															
29															
30															
31															
32															

**Figure 10d**  
**Example SEF Report Excerpts Table 3**

	A	B	C	D	E	F	G	H	I	J
1									Party	United States
2									Submission year	2009
3									Reported year	2008
4									Commitment period	1
5										
6									<b>Table 3. Expiry, cancellation and replacement</b>	
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										



**Figure 10e**  
**Example of modified SEF Report Table 4**

	A	B	C	D	E	F	G	H
1					Party		United States	
2					Submission year		2009	
3					Reported year		2008	
4					Commitment period		1	
5								
6	<b>Table 4. Total quantities of Kyoto Protocol units by account type at end of reported year</b>							
7								
8					<b>Unit type</b>			
9		<b>Account type</b>	<b>AAUs</b>	<b>ERUs</b>	<b>RMUs</b>	<b>CERs</b>	<b>tCERs</b>	<b>ICERs</b>
10		Party holding accounts	1087	1125	2830	NO	NO	NO
11		US201	87	800		NO	NO	NO
12		US202	1000	325		NO	NO	NO
13		Entity holding accounts	152	500	4800	9840	9975	9940
14		US101	NO	100	1900	NO	NO	NO
15		US203	NO	100	800	5500	NO	NO
16		US204	NO	100	100	4340	NO	NO
17		US205	NO	100	2000	NO	NO	NO
18		US206	152	100	NO	NO	9975	9940
19		Article 3.3/3.4 net source cancellation accounts	50	50	50	50		
20		US102	50	50	50	50		
21		Non-compliance cancellation accounts	NO	NO	NO	NO		
22		US103	NO	NO	NO	NO		
23		Other cancellation accounts	50	10	50	30	25	30
24		US104	NO	NO	NO	NO	NO	NO
25		US105	50	10	50	30	25	30
26		Retirement account	50	10	20	30	NO	NO
27		US106	50	10	50	30	25	30
28		tCER replacement account for expiry	NO	NO	NO	NO	NO	
29		US107	NO	NO	NO	NO	NO	
30		ICER replacement account for expiry	NO	NO	NO	NO		
31		US108	NO	NO	NO	NO		
32		ICER replacement account for reversal of storage	858	10	50	50		30
33		US109	858	10	50	50		30
34		ICER replacement account for non-submission of certification report	NO	NO	NO	NO		NO
35		US110	NO	NO	NO	NO		NO
36		<b>Total</b>	<b>2247</b>	<b>1705</b>	<b>7800</b>	<b>10000</b>	<b>10000</b>	<b>10000</b>
37								
38								
39		<b>NO</b> - 'not occurring' means the unit type is not held in the account or account type, or involved in the transaction type						
40								

**Figure 10f**  
**Example SEF Report Excerpts Table 5 (a,b,c)**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1													Party		United States				
2													Submission year		2009				
3													Reported year		2008				
4													Commitment period		1				
5																			
6																			
7																			
8																			
9																			
10																			
11																			
12																			
13																			
14																			
15																			
16																			
17																			
18																			
19																			
20																			
21																			
22																			
23																			
24																			
25																			
26																			
27																			
28																			
29																			
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			
39																			
40																			
41																			
42																			
43																			
44																			
45																			
46																			

**Figure 10g**  
**Example of Requirements 47.5 and 47.6 appended to SEF Report Excerpts**

	A	B	C	D	E	F	G
1				Party		United States	
2				Submission year		2009	
3				Reported year		2008	
4				Commitment period		1	
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

## 2.5 Paragraph 48: Authorized Legal Entities Information

Paragraph 48 of the annex to decision 13/CMP.1 requires that a list of legal entities authorized by the Party to hold units be published:

48. The information referred to in paragraph 44 above shall include a list of legal entities authorized by the Party to hold ERUs, CERs, AAUs and/or RMUs under its responsibility.

**Figure 11**  
**Authorized Legal Entity Information Requirements**

ID	Requirement	Type
48.1	The link or hyperlink to the information in paragraph 48 should have a label such as "Entities Authorized to Hold Units (Paragraph 48)."	Suggested
48.2	The name of the legal entity authorized to hold units should be provided.	Mandatory
48.3	<p>The contact information for the legal entity should be provided. Contact information includes:</p> <ul style="list-style-type: none"> <li>• mailing address,</li> <li>• telephone number,</li> <li>• facsimile number, and</li> <li>• e-mail address.</li> </ul> <p><b>Format (suggested):</b>            Line 1: Street Address            Line 2: City and State or Province and Postal Code            Line 3: Country            Line 4: Phone number (labelled as "phone")            Line 5: Fax number (labelled as "fax")            Line 6: email address</p> <p><b>Example:</b>            123 Main Street            Anytown, VA 09999            USA            1.555.555.5555 (phone)            1.555.555.5556 (fax)            info@acme.com</p>	Suggested but in consideration that personal telephone numbers and e mail addresses are considered confidential for privacy, only address, city, country are considered sufficient.

A possible implementation example for authorized legal entity information is provided below in Figure 12. Note that registry specific look and feel standards may change the appearance of the report but the same general data attributes and format should be preserved.

**Figure 12**  
**Authorized Legal Entity Information Example Report**

**Publicly available information on authorized legal entities, pursuant to paragraph 48 of the annex to decision 13/CMP.1**

**Click the refresh button to see real time data.**  
**Data below current as of: 13:04:34 2009/03/04.**

**Search by:**

Authorized Legal Entity

**Search**

Authorized Legal Entity	Contact Information
ACME	123 Main Street Anytown, VA 09999 USA 1.555.555.5555 (phone) 1.555.555.5556 (fax) info@acme.com
Emissions Trader, Inc.	22 Market Street Market, NY 09999 USA 1.555.888.3558 (phone) 1.555.888.9558 (fax) emissionstrader@market.com
GHG Instruments, LLC	567-A Exchange Place Exchange, IL 89456 USA 1.678.577.5655 (phone) 1.678.577.7556 (fax) contact@email.com
Climate Solutions	34 Shady Grove Lane Simmertown, AZ 56789 USA 1.755.899.5555 (phone) 1.755.899.6456 (fax) help@climatesolutions.org