## Contribution by Brazil

## Revision of guidelines on the reporting of national communications, including the biennial report

The development of guidelines for biennial reports needs to be done in the context of the revision of the current Guidelines for the Preparation of National Communications by Parties Included in Annex I to the Convention (Reporting Guidelines for Annex I National Communications), as defined in decision 1/CP.16, paragraph 46.a. As defined in paragraph 41, this should, among other objectives, enhance comparability.

This revision should cover inter alia the issues indicated in paragraph 46.a of decision 1/CP.16:

• The provision of financing, through enhanced common reporting formats, methodologies for finance and tracking of climate-related support;

This will be done through the revision of chapter VIII of the current Report Guidelines for Annex I National Communications.

 Supplementary information on achievement of quantified economy-wide emission reduction targets;

The revision, using as a reference the guidelines for reporting information under paragraph 7.2 of the Kyoto Protocol, would include a revision of the following chapters of the current Report Guidelines for Annex I National Communications.

- IV. Greenhouse Gas Inventory Information
  - A. Summary tables
  - B. Descriptive summary
- V. Policies and Measures
  - A. Policy-making process
  - B. Policies and measures and their effects
  - C. Policies and measures no longer in place
- VI. Projections and the total effect of policies and measures
  - A. Projections
  - B. Assessment of aggregate effects of policies and measures
  - C. Methodology

In dealing with chapters IV, V and VI of the Report Guidelines for Annex I National Communications, the revision should address, inter alia, mitigation actions to achieve quantified economy-wide emission targets, emission reductions achieved and projected emissions.

The presentation of supplementary information, to enhance comparability, demands a consideration of accounting. The revision should include the development of an accounting framework with its corresponding reporting guidelines, building on the provisions of article 7.4 of the Kyoto Protocol.

• Information on national inventory arrangements;

Reporting requirements for both the National Communications and the biennial reports should be based on the following requirements, defined by decision 15/CMP.1:

(a) The name and contact information for the national entity and its designated representative with overall responsibility for the national inventory of the Party

(b) The roles and responsibilities of various agencies and entities in relation to the inventory development process, as well as the institutional, legal and procedural arrangements made to prepare the inventory

(c) A description of the process for collecting activity data, for selecting emission factors and methods, and for the development of emission estimates

(d) A description of the process and the results of key source identification and, where relevant, archiving of test data

(e) A description of the process for the recalculation of previously submitted inventory data

(f) A description of the quality assurance and quality control plan, its implementation and the quality objectives established, and information on internal and external evaluation and review processes and their results in accordance with the guidelines for national inventory arrangements

(g) A description of the procedures for the official consideration and approval of the inventory.

This process under the LCA is complemented by the revision of guidelines for the preparation of national communications by parties included in Annex I to the Convention, part 1: UNFCCC reporting guidelines on annual inventories, currently underway in SBSTA.

In building the revision of national communication including biennial reports, consideration, as indicated above, should include not only the references in the Kyoto Protocol, but also in relevant CMP decisions.

Biennial reports would cover, inter alia, financial information, information on achievement of targets on the basis of common accounting rules, and information on the organization and functions of its national inventory arrangements.