

**Table to enhance understanding of the text on IAR**

<b>Scope</b>	Inputs to IAR: BR, NC, Annual inventory reporty	Biennial reports only	
<b>Coverage</b>	Progress of economy-wide emission reduction targets	Plus provision of support	Plus adverse impacts of mitigation actions
<b>Frequency</b>	Every two years	Annually	
<b>Comparability</b>	IAR should ensure comparability based on common accounting rules	IAR should promote comparability through transparent assessment of progress	
<b>Compliance</b>	The outcome of the IAR is forwarded to a compliance mechanism	The process of IAR include a compliance mechanism with punitive measures	Compliance is related to the legal form of agreement and is beyond the scope of IAR
<b>Adoption of modalities and procedures</b>	At COP17	At COP18	