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## MESSAGE TO PARTIES

### Kyoto Protocol Reporting and Review

In response to inquiries from Parties, the secretariat would like to share its reflections on the implementation of the reporting and review process under the Kyoto Protocol in 2015. These reflections set out possible practical considerations that might be relevant in relation to the implementation of Articles 7 and 8 of the Protocol in 2015, subject to further guidance by the Parties. In this regard, we recall that any definitive views on the implications of decisions or interpretation of any of the provisions of the Protocol and CMP decisions are within the mandate of the CMP itself.

We recall that the guidance, including dates, for the submission of the report to facilitate the calculation of the assigned amount pursuant to Article 3, paragraphs 7bis, 8 and 8bis, of the Kyoto Protocol (initial reports) for the second commitment period under the Kyoto Protocol is set out in decision 2/CMP.8 and its annex I. We also recall that decision 6/CMP.9 and annex II to decision 2/CMP.8 provide guidance for reporting information on activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol during the second commitment period. In our view, the existing provisions addressing reporting of changes in national registries and national systems as well as reporting of information on minimization of adverse impacts in accordance with Article 3, paragraph 14, set out in decision 15/CMP.1 and its annex remain applicable, subject to any further guidance from the CMP.

With regard to the supplementary information referred to in Section E of the annex to decision 15/CMP.1 and the format of the SEF tables set out in decision 14/CMP.1, some consequential changes driven by, inter alia, the differences in the accounting period and registry accounts introduced by decision 1/CMP.8 are likely to be required. The current status of the work under the SBSTA on such modifications to the SEF reporting tables is reflected in the draft text contained in document FCCC/KP/CMP/2014/L.6. The provisional upgraded SEF reporting software (version 3.4.1 - final), which provides for the possibility of reporting units related to the first and the second commitment periods, was made available to Parties by the international transaction log administrator on 13 January 2015.

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With reference to paragraph 4 of decision 6/CMP.9 and paragraphs 11 to 14 of decision 13/CP.20, we note that, taking into account the current delay in the availability of the upgraded CRF reporter, there may be a corresponding delay in the submission of national GHG inventories from Annex I Parties in 2015 and in the reporting of activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol.

Any such delay may also have an impact on the submission date of the initial reports for the second commitment period set out in decision 2/CMP.8.

Having considered the current status of the CMP guidance on accounting, reporting and review in relation to the second commitment period under the Protocol, we are doubtful whether it would be feasible to organize reviews under Article 8 of the Kyoto Protocol in 2015.

Yours sincerely,

*(Signed by)*

Christiana Figueres