



**UNITED  
NATIONS**



**Framework Convention  
on Climate Change**

Distr.  
LIMITED

FCCC/SBSTA/2010/L.12  
8 June 2010

Original: ENGLISH

---

**SUBSIDIARY BODY FOR SCIENTIFIC AND TECHNOLOGICAL ADVICE**

**Thirty-second session**

**Bonn, 31 May to 9 June 2010**

**Agenda item 7 (b)**

**Methodological issues under the Convention**

**Revision of the UNFCCC reporting guidelines on annual inventories for Parties  
included in Annex I to the Convention**

**Revision of the UNFCCC reporting guidelines on annual inventories for  
Parties included in Annex I to the Convention**

**Draft conclusions proposed by the Chair**

1. The Subsidiary Body for Scientific and Technological Advice (SBSTA) recalled the launch, at its thirtieth session, of a work programme in 2010 for the revision of the “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual inventories” (hereinafter referred to as the UNFCCC Annex I reporting guidelines),<sup>1</sup> including the common reporting format (CRF) tables, with a view to recommending revised UNFCCC reporting guidelines for adoption by the Conference of the Parties, for regular use starting in 2015.
2. The SBSTA took note of the synthesis of views of Parties<sup>2</sup> contained in document FCCC/SBSTA/2010/4 on:
  - (a) The process and timeline for implementing the work programme;
  - (b) Issues relating to the revision of the UNFCCC Annex I reporting guidelines;
  - (c) Methodological issues relating to reporting when using the *2006 IPCC Guidelines for National Greenhouse Gas Inventories* (hereinafter referred to as the 2006 IPCC Guidelines);

---

<sup>1</sup> FCCC/SBSTA/2009/3, paragraph 101.

<sup>2</sup> These views of Parties are contained in document FCCC/SBSTA/2010/MISC.1.

- (d) Areas in which the SBSTA may consider inviting the Intergovernmental Panel on Climate Change (IPCC) to carry out additional work and contribute to the work programme.

3. The SBSTA welcomed the report<sup>3</sup> on the first workshop on the revision of the UNFCCC Annex I reporting guidelines, held in Bonn, Germany, from 27 to 28 May 2010 in the context of the work programme, which was organized by the secretariat in accordance with the conclusions of the SBSTA at its thirtieth session.<sup>4</sup>

4. The SBSTA agreed that the work programme referred to in paragraph 1 above is to be implemented in accordance with the process and timeline outlined in annex I. It also agreed that the process to revise the UNFCCC Annex I reporting guidelines must be continuous and flexible, bearing in mind the timeline. The SBSTA also noted the need to take into account, in the revision of the UNFCCC Annex I reporting guidelines, the ongoing considerations under the Convention.

5. The SBSTA requested the secretariat, subject to the availability of funding, to organize the second workshop under the work programme, to be held in October 2010. It agreed that workshop participants should address the methodological issues related to reporting when using the 2006 IPCC Guidelines contained in annex II.

6. The SBSTA noted the work undertaken by the IPCC relevant to the work programme referred to in paragraph 1 above,<sup>5</sup> and welcomed the plans of the IPCC to hold an expert meeting in August 2010 on “Tier 3 approaches, complex models or direct measurements, in greenhouse gas inventories”. The SBSTA invited the IPCC to provide to participants as information for the second workshop of the work programme:

- (a) The final report on the expert meeting on “Revisiting the Use of Managed Land as a Proxy for Estimating National Anthropogenic Emissions and Removals” the managed land proxy, held in Brazil in May 2009;
- (b) A report on the expert meeting on “Tier 3 Approaches, Complex Models or Direct Measurements, in Greenhouse Gas Inventories”.

7. The SBSTA invited the IPCC to organize an expert meeting to explore the need and ways to clarify methodological issues related to reporting on harvested wood products, wetlands and nitrous oxide emissions from soils, as specified in annex III. The SBSTA also invited the IPCC to provide information on the recommendations of this expert meeting for the second workshop of the work programme, and a report of the expert meeting for consideration by the SBSTA at its thirty-third session, with a view to the SBSTA at its thirty-third session considering the need for and scope of an invitation to the IPCC to conduct further work in these areas.

8. The SBSTA noted the importance of continuity in the reporting of national greenhouse gas inventories. It agreed that the revision of the UNFCCC Annex I reporting guidelines, including the CRF tables, should be based on the current UNFCCC Annex I reporting guidelines.

9. The SBSTA invited Parties to submit to the secretariat, by 15 September 2010, additional views on the revision of the UNFCCC Annex I reporting guidelines, including the CRF tables, and areas in

---

<sup>3</sup> FCCC/SBSTA/2010/INF.5.

<sup>4</sup> FCCC/SBSTA/2009/3, paragraph 105.

<sup>5</sup> IPCC expert meetings, including on “FAO Data for AFOLU/LULUCF”, “National Forest GHG Inventories – a Stock Taking” and “Uncertainty and Validation of Emission Inventories”, available at: [http://www.ipcc.ch/calendar\\_of\\_meetings/calendar\\_of\\_meetings.htm](http://www.ipcc.ch/calendar_of_meetings/calendar_of_meetings.htm).

which the secretariat can initiate work on these tables, to be compiled into a miscellaneous document for consideration by the SBSTA at its thirty-third session.

10. It requested the secretariat to prepare, taking into account all options included in Parties' submissions referred to in paragraph 9 above and further guidance provided by the SBSTA at its thirty-third session, an annotated draft of the revised UNFCCC Annex I reporting guidelines for initial discussion by participants at the third workshop under the work programme mentioned in paragraph 11 below, and for consideration by Parties at the thirty-fourth session of the SBSTA.

11. The SBSTA also requested the secretariat to organize, subject to the availability of resources, a third workshop in the first half of 2011 to address issues in relation to the draft revised UNFCCC Annex I reporting guidelines, including the CRF tables, and any outstanding methodological issues relating to the use of the 2006 IPCC Guidelines arising from the implementation of the work programme.

12. The SBSTA noted that a critical item on the timeline referred to in paragraph 4 above is an upgrade of the current reporting software. The SBSTA requested the secretariat, subject to the availability of resources, to commence in 2010 a preparatory technical assessment of the upgrade to the reporting software made necessary by the revision of the UNFCCC reporting guidelines.

13. The SBSTA invited Parties included in Annex I to the Convention in a position to do so to provide financial support for the implementation of the work programme, including for:

- (a) The organization of the two workshops referred to in paragraphs 5 and 11 above;
- (b) The preparatory technical assessment referred to in paragraph 12 above, and subsequent work required to upgrade the reporting software.

14. The SBSTA noted the need for capacity-building to facilitate the use by all Parties of the 2006 IPCC Guidelines. It welcomed the work of the IPCC to facilitate the use of these guidelines, including its efforts to develop inventory software and the Emission Factor Database.<sup>6</sup> It invited the IPCC and other relevant organizations to strengthen their efforts in this area.

---

<sup>6</sup> Available at <<http://www.ipcc-nggip.iges.or.jp/EFDB/main.php>>.

Annex I

**Process and timeline for the revision of the “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual inventories”**

2010	
Workshop 1	<p>Participants are to:</p> <ul style="list-style-type: none"> <li>Address issues relating to the revision of the “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual inventories” (hereinafter referred to as the UNFCCC Annex I reporting guidelines) and methodological issues pertaining to the use of the Intergovernmental Panel on Climate Change (IPCC) 2006 IPCC Guidelines for National Greenhouse Gas Inventories (hereinafter referred to as the 2006 IPCC Guidelines);</li> <li>Recommend to the Subsidiary Body for Scientific and Technological Advice (SBSTA) at its thirty-second session a process and timeline for the work programme for the above-mentioned revision and a list of methodological issues to be considered at workshop 2.</li> </ul>
SBSTA 32	<p>The SBSTA, at its thirty-second session, is to:</p> <ul style="list-style-type: none"> <li>Agree on the process and timeline for the work programme;</li> <li>Invite Parties to submit to the secretariat, by 15 September 2010, additional views on the revision of the UNFCCC Annex I reporting guidelines, including the common reporting format (CRF) tables, and areas in which the secretariat can initiate work on these tables;</li> <li>Agree a list of methodological issues related to reporting when using the 2006 IPCC Guidelines for discussion by participants at workshop 2;</li> <li>Invite the IPCC to carry out additional work on methodological issues raised by Parties in relation to reporting when using the 2006 IPCC Guidelines, with any outcomes of this work to be discussed by participants at workshop 3;</li> <li>Agree on holding a third workshop under the work programme in the first half of 2011, and to request the secretariat, subject to the availability of funding, to organize it;</li> <li>Request the secretariat to prepare an annotated draft of the revised UNFCCC Annex I reporting guidelines, including the first draft of the new CRF tables, for initial discussion by participants at workshop 3 and consideration by Parties at SBSTA 34.</li> </ul>
IPCC	<i>Expert meeting on “Tier 3” approaches, complex models or direct measurements, in GHG inventories.</i>
Workshop 2	<p>Participants are to:</p> <ul style="list-style-type: none"> <li>Address any methodological issues related to reporting when using the 2006 IPCC Guidelines consistent with the conclusions of the SBSTA at its thirty-second session, and to address any outcomes of the expert meetings of the IPCC;</li> <li>Recommend to the SBSTA the inclusion in the revised UNFCCC Annex I reporting guidelines of any recommendations and conclusions, stemming either from the expert meetings of the IPCC discussed in this workshop, on any issue concerning reporting when using methodologies contained in the 2006 IPCC</li> </ul>

	Guidelines (hereinafter referred to as additional methodological information).
SBSTA 33	<p>The SBSTA, at its thirty-third session, is to:</p> <ul style="list-style-type: none"> <li>• Consider the additional views submitted by Parties by 15 September 2010 and additional methodological information recommended for inclusion in the annotated draft of the revised UNFCCC Annex I reporting guidelines by participants at workshop 2, and provide further guidance to the secretariat for the preparation of the annotated draft of the revised UNFCCC Annex I reporting guidelines;</li> <li>• Request the secretariat, by April 2011, to incorporate the above-mentioned views and additional methodological information into the annotated draft of the revised UNFCCC Annex I reporting guidelines based on the guidance referred to above and for discussion by participants at workshop 3;</li> <li>• Request the secretariat, subject to the availability of funding, to initiate the preparatory work on upgrading CRF Reporter, with a view to completing this work by October 2012, subject to a decision being taken on the tables by the Conference of the Parties (COP) at its seventeenth session;</li> <li>• Review the progress of the work programme and agree, if required and subject to the availability of funding, to hold additional workshops to discuss any outstanding issues, and identify any additional work that the SBSTA may invite the IPCC to contribute to the work programme, as recommended by Parties.</li> </ul>
<b>2011</b>	
IPCC	<i>If invited, other expert meetings on methodological issues</i>
Workshop 3	<p>Participants are to:</p> <ul style="list-style-type: none"> <li>• Address issues relating to the annotated draft of the revised UNFCCC Annex I reporting guidelines, including the CRF tables, with a focus on technical and methodological issues;</li> <li>• Provide recommendations on the annotated draft of the revised UNFCCC Annex I reporting guidelines to facilitate consideration by the SBSTA at its thirty-fourth session.</li> </ul>
SBSTA 34	<p>The SBSTA, at its thirty-fourth session, is to:</p> <ul style="list-style-type: none"> <li>• Consider the annotated draft of the revised UNFCCC Annex I reporting guidelines, including the CRF tables with a view to: <ul style="list-style-type: none"> <li>• Agreeing on the revised CRF tables, or a subset of revised CRF tables, and continue consideration of those CRF tables that have not yet been finalized;</li> <li>• Recommending the incorporation of the agreed revised CRF tables into the upgraded CRF reporter software;</li> </ul> </li> <li>• Review the progress of the work programme and agree, if required and subject to the availability of funding, to hold additional workshops to discuss any outstanding issues, and identify any additional work that the SBSTA may invite the IPCC to contribute to the work programme, as recommended by Parties.</li> </ul>
SBSTA 35	<p>The SBSTA, at its thirty-fifth session, is to continue its consideration of the draft revised UNFCCC Annex I reporting guidelines, including the CRF tables, with a view to preparing a draft decision for adoption by the COP at its seventeenth session, on a voluntary trial of the revised UNFCCC Annex I reporting guidelines, including the new CRF tables, commencing in 2012.</p>
COP 17	<p>The COP, at its seventeenth session, is to adopt a decision that:</p> <ul style="list-style-type: none"> <li>• Adopts the revised UNFCCC Annex I reporting guidelines, including the new CRF tables, for a voluntary trial by Parties included in Annex I to the Convention (Annex I Parties) commencing in October 2012;</li> </ul>

	<ul style="list-style-type: none"> <li>• Requests the secretariat to release, by October 2012, the upgraded CRF Reporter, subject to the availability of resources;</li> <li>• Invites Annex I Parties to submit to the secretariat, by [xx] May 2013, information on their experiences in the trial of the revised UNFCCC Annex I reporting guidelines, including the upgraded CRF Reporter.</li> </ul>
<b>2012</b>	
SBSTA 36	
	The secretariat is to release, by [xx] October 2012, an upgraded CRF Reporter based on the revised UNFCCC Annex I reporting guidelines, including the new CRF tables.
	Annex I Parties are to gain experience, on a voluntary basis, in using the revised UNFCCC Annex I reporting guidelines, including the new CRF tables, and the upgraded CRF Reporter.
SBSTA 37	
<b>2013</b>	
	Annex I Parties are to: <ul style="list-style-type: none"> <li>• Continue gaining experience in using the revised UNFCCC Annex I reporting guidelines and the upgraded CRF Reporter;</li> <li>• Submit to the secretariat, by [xx] May 2013, information on their experiences in using the revised UNFCCC Annex I reporting guidelines and the upgraded CRF Reporter.</li> </ul>
SBSTA 38	The SBSTA, at its thirty-eighth session, is to: <ul style="list-style-type: none"> <li>• Consider the information submitted by Annex I Parties on their experiences in using the revised UNFCCC Annex I reporting guidelines and the upgraded CRF Reporter;</li> <li>• Request the secretariat to prepare: <ul style="list-style-type: none"> <li>• The final version of the revised UNFCCC Annex I reporting guidelines, including the new CRF tables, by [xx] October 2013;</li> <li>• The final version of the upgraded CRF Reporter, which is to reflect these revised guidelines, for release in June 2014.</li> </ul> </li> </ul>
SBSTA 39	The SBSTA, at its thirty-ninth session, is to prepare a draft decision for adoption by the COP at its nineteenth session on the use of the revised UNFCCC Annex I reporting guidelines, including the new CRF tables, on a mandatory basis commencing in 2015.
COP 19	Adoption of the revised UNFCCC Annex I reporting guidelines, including the new CRF tables.
<b>2014</b>	
	The secretariat is to release, on [xx] June 2014, the final version of the upgraded CRF Reporter based on the revised UNFCCC Annex I reporting guidelines.
<b>2015</b>	
	Annex I Parties are to commence reporting, on a mandatory basis, their greenhouse gas inventories using the revised UNFCCC Annex I reporting guidelines, including the new CRF tables.

Annex II**Methodological issues related to reporting when using the  
2006 IPCC Guidelines for National Greenhouse Gas Inventories**

The methodological issues related to reporting when using the *2006 IPCC Guidelines for National Greenhouse Gas Inventories* (hereinafter referred to as the 2006 IPCC Guidelines), identified by Parties at the thirty-second session of the Subsidiary Body for Scientific and Technological Advice, to be addressed at the second workshop of the work programme are as follows:

- (a) Agriculture, forestry and other land-use issues related to the reporting of anthropogenic emissions and removals such as: treatment of emissions and removals from natural disturbance, and inter-annual variability between the 2006 IPCC Guidelines, the *Good Practice Guidance for Land Use, Land-Use Change and Forestry* and the *Revised 1996 IPCC Guidelines for National Greenhouse Gas Inventories*, and managed land proxy;
- (b) Harvested wood products;
- (c) Options for updating or adding default parameters;
- (d) Effects of using higher-tier methods;
- (e) Time-series consistency and recalculations;
- (f) Wetlands;
- (g) Nitrous oxide from soils;
- (h) Methodological implications of reporting the agriculture and land use, land-use change and forestry sectors separately.

Annex III

**Invitations to the Intergovernmental Panel on Climate Change to organize an expert meeting on methodological work related to reporting when using the 2006 IPCC Guidelines for National Greenhouse Gas Inventories**

The expert meeting referred to in paragraph 7 of this document should explore the need and ways to clarify, improve and provide updated information, as appropriate, related to, inter alia:

- (a) Information in chapter 7 on wetlands, in particular the methodological guidance in those areas for which gaps are identified in table 7.1 of chapter 7 and gaps related to some uses of wetlands which are currently not fully covered, for example the drainage of wetlands, the rewetting of previously drained wetlands or wetland restoration;
- (b) Information in chapter 12 on harvested wood products, in particular definitions, consistency, potential for double counting with other sectors, use of higher tier methods and any new approach that has been proposed;
- (c) Information in chapter 11 relevant to direct and indirect nitrous oxide emissions from soils.

-----