

4 April 2011

English/Russian only

UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGE

**Ad Hoc Working Group on Long-term Cooperative Action
under the Convention**

Fourteenth session

Bangkok, 5–8 April 2011, and Bonn, 6–17 June 2011*

Item 5 of the provisional agenda

**Work programme on enhanced measurement, reporting and verification for
Parties included in Annex I to the Convention**

**Views on the items relating to a work programme for the
development of modalities and guidelines listed in
decision 1/CP.16, paragraph 46**

Submissions from Parties

Addendum

1. In addition to the seven submissions contained in document FCCC/AWGLCA/2011/MISC.6, five further submissions have been received.
2. In accordance with the procedure for miscellaneous documents, these submissions are attached and reproduced** in the languages in which they were received and without formal editing.

* The second part of the fourteenth session of the Ad Hoc Working Group on Long-term Cooperative Action under the Convention will be held in conjunction with the second part of the sixteenth session of the Ad Hoc Working Group on Further Commitments for Annex I Parties under the Kyoto Protocol and the thirty-fourth sessions of the Subsidiary Body for Implementation and the Subsidiary Body for Scientific and Technological Advice. The exact dates of the resumed sessions of the ad hoc working groups will be announced in due course.

** These submissions have been electronically imported in order to make them available on electronic systems, including the World Wide Web. The secretariat has made every effort to ensure the correct reproduction of the texts as submitted.

FCCC/AWGLCA/2011/MISC.6/Add.1

GE.11-60751

Please recycle 

Contents

| | <i>Page</i> |
|---|-------------|
| 1. Japan (Submission received 1 April 2011)..... | 3 |
| 2. Republic of Korea (Submission received 1 April 2011)..... | 6 |
| 3. Russian Federation (Submission received 30 March 2011)..... | 11 |
| 4. Switzerland (Submission received 3 April 2011)..... | 13 |
| 5. Tuvalu (Submission received 4 April 2011)..... | 16 |

Paper no. 1: Japan

Submission by the Government of Japan on the work program for the development of guidelines and modalities on nationally appropriate mitigation commitments or actions by developed country Parties (submission#16)

The Government of Japan welcomes the opportunity to submit the following opinion in accordance with paragraph 46-47 of the Decision 1/CP.16 (FCCC/CP/2010/7/Add.1) on the preparation of guidelines and modalities of nationally appropriate mitigation commitments or actions by developed country Parties.

1. *The purpose of the enhancement of reporting and review system for developed country Parties enhanced by the Cancun Agreements*

- (1) Enhanced reporting and review system on nationally appropriate mitigation commitments or actions by developed country Parties, based on the Cancun Agreements, Decision 1/CP.16, shall be developed in line with the following purposes in order to contribute to the objectives of the Convention:
 - ◆ to improve transparency of efforts including mitigation commitments
 - ◆ to grasp the progress in achieving or implementing mitigation commitments and status of financial support provided and;
 - ◆ to facilitate Parties to achieve their mitigation commitments

2. *Basic viewpoint on the preparation of guidelines and modalities for developed country Parties*

- (1) Prompt completion to the extent possible: Preparation of new modalities/guidelines or revising existing relevant modalities/guidelines should be completed as soon as possible, with a view to adopting them by COP17.
- (2) Establishment of an efficient system: The new systems and processes should be designed so that it does not impose an excessive burden on each Party, the Secretariat and other stakeholders. Therefore, feasibility and cost assessments on the assumed options of the systems and processes should be conducted in close coordination with Parties. We would like to request the secretariat to evaluate implications in terms of funds and human resources in case where a set of enhanced reporting and review processes are implemented following the relevant guidelines.
- (3) Securing smooth transition to new systems and processes: To examine relevant modalities and guidelines, a place for technical discussion should be provided such as organizing workshops where experts from Parties participate and the work should be advanced efficiently. In addition, Parties should be given the opportunities to submit their views on modalities and guidelines after their drafts are prepared. A trial period of the new guidelines may be set so that each Party can begin to apply them smoothly. A possible occasion for such trial is National Communications to be submitted in 2014. This trial will help Parties adapt to new guidelines and decreases the risks of mistakes that may be caused by shift from the current guidelines to new ones.
- (4) Ensure consistency with other relevant works: The modalities and guidelines on enhanced reporting and review should be prepared in a manner consistent with the recommendations that have been made outside the AWG as much as possible (e.g. the revision of the United Nations Framework Convention on Climate Change (UNFCCC) reporting guidelines on annual inventories for Annex I Parties under SB, etc.).

3. *The revision of guidelines, as necessary, on the reporting of national communications, including the biennial report*

- (1) The relationship between the Biennial Report (BR) and National Communication (NC)

- The purpose of BR is to update important information including current status of GHG emissions and implementation status of mitigation actions to increase transparency and to facilitate mitigation action. On the other hand, the purpose of NC is to report comprehensive information including mitigation actions, GHG inventories and other related information.
- Since the information in NC includes the content of BR, the structure of each report should be considered so as to avoid duplication and complication of work, and to reduce and prevent unnecessary burden to each Party.

(2) Reporting contents and format

- On the basis of the existing NC reporting, we would like to propose following contents to be included in NC and BR. It should be noted that the information related to greenhouse gas (GHG) emissions and removals should be limited to the ‘summary’ of the annual greenhouse gas inventory under the UNFCCC.

| NC | BR |
|---|--|
| Executive summary | Executive summary |
| National Circumstances | — |
| GHG inventory information (summary of annual inventory including LULUCF)* | GHG inventory information (summary of annual inventory including LULUCF) |
| Information on credits from market-based mechanism* | Information on credits from market-based mechanism |
| Information on mitigation actions to achieve quantified economy-wide emission target (contents of measures etc.)* | Information on mitigation actions to achieve quantified economy-wide emission target (contents of measures etc.) |
| Emission reduction achieved (the effect of implemented mitigation actions)* | Emission reduction achieved (the effect of implemented mitigation actions) |
| Predicted emissions and reduction path* | Predicted emissions and reduction path |
| Progress in achieving emission reductions* | Progress in achieving emission reductions |
| Financial, technology and capacity-building support to developing country parties* | Financial, technology and capacity-building support to developing country parties |
| Vulnerability assessment and adaptation measures | — |
| Research and systematic observation, education, training, and public awareness | — |

*BR would be submitted as a separated report but it would also comprise a part of NC, in order to reduce the reporting burden of the Parties.

- BR should be prepared using a newly developed common reporting format, in particular for finance and tracking of climate-related support, to facilitate the comparability of reporting among parties.
- As the objective of the BR is to update the contents of the NC, the BR should be brief.
- When Parties submit NC every four years or other period in accordance with the decision to be adopted by the Conference of Parties, BR would be submitted as a separated report but it would also comprise a part of NC, in order to reduce the reporting burden of the Parties.

(3) Timing of reporting

- NC should be continuously submitted every 4 years after the 6th NC submission whose deadline is January 1st 2014.
- The new guidelines for preparing NC should be applied from the 6th NC which is scheduled to be submitted in 2014. In addition, the first year of reporting BR also should be 2014. The new guidelines for preparing NC will be reviewed based on the experience which will have been acquired from their application, as necessary.

4. *The revision of guidelines for the review of national communications, including the biennial report, annual greenhouse gas inventories and national inventory system*

- NC, BR and annual GHG inventories submitted by each developed country Party are reviewed by expert review team (ERT) coordinated by the secretariat. The review for NC is conducted in the form of in-country visit, and the review for BR and annual GHG inventory is conducted in the form of centralized review. The attainment of emission reduction target is assessed on the basis of the NC submitted by each Party.
- The review for BR and the preparation of review report should be completed in a year from the submission of BR, while the timing of review process for NC and annual GHG inventories will remain the same as it is now.
- Information on GHG emissions and removals is reviewed in detail under the review of annual GHG inventories. The review of BR and NC by ERT will focus on the sections except the information relevant to the GHG inventories among reported elements so as to avoid the duplication of review exercise.
- The review report for NC and BR will be prepared by ERT in consultation with the Party concerned, and made publicly available. The secretariat prepares a synthesis report compiling the review reports for all developed country parties for consideration of the SBI.

5. *The establishment of guidelines for national inventory arrangements*

- For national inventory arrangement of each developed country Party, the national system under the article 5, paragraph 1 of the Kyoto protocol, which is the foundation for preparing complete annual national greenhouse gas inventory and a national inventory report as well as LULUCF information, provides a good basis to develop elements of such arrangement.

6. *Modalities and procedures for international assessment and review*

- International assessment and review for developed country Parties should be designed taking into account the balance with ICA for developing country Parties.
- International assessment should be conducted based on BR submitted by developed country Parties and the review report of BR.

SUBMISSION BY THE REPUBLIC OF KOREA

28 March 2011

Subject: Submission on “Work program for the development of modalities and guidelines relating to MRV for developing country Parties and developed country Parties”

1. Work Program for Developing Countries

The Republic of Korea welcomes the progress made at COP 16 with regard to the mitigation actions of non-Annex I country Parties. The Republic of Korea has constructively participated in the negotiations on mitigation actions by non-Annex I Parties based on the Bali Action Plan, and will continue to make contributions to the process.

Throughout the work program, it should be duly taken into account that while the characteristics of measurement, reporting and verification (MRV) and international consultations and analysis (ICA) of the Nationally Appropriate Mitigation Actions (NAMAs) by developing countries would be differentiated depending on whether the relevant supports are provided internationally or domestically, their contribution to combating climate change should be recognized on an equal basis.

As articulated in paragraph 66 of the Cancun Agreement, the COP decided on a work program for the development of modalities and guidelines for the:

- (a) facilitation of support to Nationally Appropriate Mitigation Actions (NAMAs) through a registry;
- (b) measurement, reporting and verification of supported actions and corresponding support;
- (c) biennial reports as part of National Communications from non-Annex I Parties;
- (d) domestic verification of mitigation actions undertaken with domestic resources; and
- (e) International Consultations and Analysis (ICA).

The Republic of Korea firmly believes that work programs should help build trust among Parties since it is indispensable for the global efforts directed toward tackling climate change. To this end, the following principles will provide guidance to the work program so that it may effectively facilitate the mitigation actions of non-Annex I country Parties:

- Increase the transparency of mitigation actions by non-Annex I country Parties and of the relevant support provided by developed country Parties;
- Recognize, in an appropriate manner, developing countries' efforts against climate change which would be exerted in accordance with the principle of common but differentiated responsibilities and their respective capabilities;
- Support capacity building in developing countries to assist them in their efforts to efficiently implement mitigation actions in the context of sustainable development.

The followings are the views of Republic of Korea on the subjects of the work program which consist of the five elements in paragraph 66 of the Cancun Agreements:

1.1. Facilitate Support to Nationally Appropriate Mitigation Actions (NAMAs) through a Registry: Element (a)

A registry, as specified in the Cancún Agreement, will serve two purposes: efficient matching of NAMAs proposals and available support for such actions, and recording and updating information of all the mitigation actions by non-Annex I country Parties. For the registry to efficiently promote NAMAs, consensus should be reached on the role of the secretariat to which all the information on NAMAs seeking support and the support available will be communicated. We may also consider whether technical support on the preparation of the NAMA proposals and technical assessment related to the decision-making process on listing the proposals in the registry are necessary and, if so, how these functions can be embodied in or around the registry.

Regarding the second purpose, it should be noted that recording and updating relevant information is essential for NAMAs to be effectively facilitated, while giving proper international recognition through the registry.

1.2. Measurement, Reporting and Verification (MRV) of Mitigation Actions: Elements (b) and (d)

Paragraphs 61 and 62 of the Cancun Agreement state that Non-Annex I country Parties' mitigation actions will be measured, reported and verified domestically in accordance with the guidelines to be developed under the Convention. This implies that domestic MRV institutions/systems with necessary capacity should be in place in non-Annex I country Parties. Therefore, the work program should address the needs of those Parties with respect to the domestic MRV in terms of capacity building, financial support, etc.

Also, Paragraph 61 clarifies that internationally supported mitigation actions will be subject to international MRV. However, the distinction between internationally supported action and domestically supported action has not been discussed sufficiently. To avoid possible controversy around this ambiguity, the operational definition of internationally supported NAMAs should be agreed on through the work program as soon as possible.

- Measurement: It is worth considering what metrics other than GHG emission reductions could be adopted in measuring the effect of NAMAs. Measuring GHG emissions reduction for individual NAMAs might not only be technically challenging but also incur prohibitively high transaction costs. In addition, it will take considerable time for some developing countries to acquire the necessary capacity. The work

program may explore ways to identify more cost-effective measurement methodologies, including ways that could help provide more flexibility to the least developed country Parties and small island developing states.

- **Reporting:** Reporting formats should be designed to help prevent developing countries from making redundant efforts since a single NAMA might be reported via the registry, biennial reports and national communications. The work program may address how to appropriately report the outcomes of NAMAs in the context of sustainable development.
- **Verification:** The work program needs to detail the verification modalities so that the reports submitted by non-Annex I country Parties would be reviewed efficiently and effectively by the limited number of experts.

1.3. MRV of Support to NAMAs: Element (b)

Priority should be placed on the functional relationship between the registry and the financial mechanism. The program could consider which aspect of the support for NAMAs would go under the MRV (e.g. scale of actual support, efforts to comply with the proposed schedule, etc.)

1.4. Biennial Reports and International Consultations and Analysis (ICA): Elements (c) and (e)

Biennial reports should contain national greenhouse gas inventories including a national inventory report and information on mitigation actions, needs and support received. Since biennial reports are a part of national communications, developed countries need to provide new and additional financial resources to meet the agreed full costs incurred by developing country Parties. Possible hurdles related to the biennial report must be lowered so that as many developing countries as possible may submit biennial reports consistent with their capabilities. For instance, biennial reports, under certain circumstances, could be produced mainly by adopting and slightly modifying the actions that have already been recorded or updated in the registry.

The principles of ICA in paragraph 63 of the Cancun Agreement should be duly respected. ICA should serve to recognize and help to meet the needs of developing countries so that ICA may facilitate the mitigation actions of developing countries, taking into account their respective capabilities and national circumstances.

2. Work Program for Developed Countries

The Republic of Korea welcomes the progress described in the Cancun Agreement with regard to Further Commitments for Annex I Parties under the Kyoto Protocol. During the negotiation process to COP 17, Parties should exert their best efforts to have the results of AWG-KP adopted as early as possible to avoid a gap between the first and second commitment period of the Kyoto Protocol. In particular, developed country Parties must take the lead in combating climate change by raising their emission reduction targets, which should be based on historical responsibility and in accordance with the principle of common but differentiated responsibilities.

As described in paragraph 46 of the Cancun Agreement, the COP decided on the work program for the development

of modalities and guidelines for:

- (a) The revision of guidelines, as necessary, on the reporting of National Communications, including biennial report:
 - (i) The provision of financing, through enhanced common reporting formats, methodologies for financing and tracking of climate-related support;
 - (ii) Supplementary information on achievement of quantified economy-wide emission reductions targets;
 - (iii) Information on national inventory arrangements;
- (b) The revision of guidelines for the review of National Communications, including the biennial submittal, annual greenhouse gas inventories and national inventory systems;
- (c) The establishment of guidelines for national inventory arrangements;
- (d) Modalities and procedures for international assessment and verification of emissions and removals related to quantified economy-wide emission reductions targets in accordance with paragraph 44, including the role of land use, land-use change and forestry (LULUCF), and carbon credits from market-based mechanisms, taking into account international experience.

The Republic of Korea firmly believes that the fundamental purpose of the work program is to build and enhance trust among Parties, which is crucial to the global community's efforts to respond to climate change. Accordingly, the following points must be taken into account in the work program regarding nationally appropriate mitigation commitments or actions by developed country Parties:

- Enhancing efficiency by building upon the existing mechanisms based on the United Nations Convention on Climate Change, Kyoto Protocol, and Marrakech Accord;
- Promoting the transparency of GHG emissions reduction/removal by Annex I country Parties during the second commitment period of the Kyoto Protocol, which should be in accordance with the recommendation included in the Fourth Assessment Report of the Intergovernmental Panel on Climate Change;
- Ensuring comparability among Annex I country Parties, including Annex I Parties that are not Parties to the Kyoto Protocol, in their efforts and other appropriate dimensions through rigorous, robust and transparent technical assessment;
- Improving the reporting guideline on supports provided by developed country Parties based on Article 12.3 of the Convention.

The Republic of Korea regards paragraph 46 (a) of the Cancun Agreement as the key component of the work program regarding enhanced measurement, reporting and verification (MRV) for Parties included in Annex I. The relevant views are as follows.

2.1. Revision of Guidelines on the Reporting of National Communications

In accordance with Convention Article 7.2(d), measurement and reporting should be improved with respect to the effectiveness of measures to limit the emissions and enhance the removals of these gases. In particular, the future revision of the measuring and reporting guidelines should focus on the transparency of the emissions reduction effects of individual mitigation actions by Annex I country Parties, as non-Annex I country Parties are expected to report the outcomes of their individual NAMAs, when necessary.

Guidelines need to be enhanced for reporting adverse social, environmental and economic impacts on developing country Parties derived from the implementation of Annex I country Parties' commitments and their efforts to minimize the adverse impacts.

It should be noted that the reporting guidelines for financial supports to developing countries are closely related to the registry of non-Annex I countries' mitigation actions and the financial mechanism. While the discussion on the reporting guidelines must be based on the existing reporting mechanism in accordance with Article 12.3 of the Convention, it is desirable to refer to relevant mechanisms outside the framework of the Convention such as the Rio Marker.

Российская Федерация

Предложения по представлению годичной и двухгодичной отчетности и информации стран по текущему состоянию выбросов парниковых газов и пересмотру руководящих принципов по отчетности

Информирование о выполнении развитыми странами обязательств по ограничению антропогенных выбросов парниковых газов осуществляется в соответствии со статьями 4 и 12 РКИК ООН и включает национальные кадастры парниковых газов и национальные сообщения. Национальные кадастры представляются ежегодно и отражают усилия развитых стран по снижению и ограничению выбросов парниковых газов не только в отчетном году, но и за временной период с базового по отчетный год. Периодические национальные сообщения, отражают совершенствование политики и мер развитых стран по сокращению эмиссии и ожидаемое от их осуществления снижение выбросов парниковых газов. Порядок их представления определяется руководящими принципами, утвержденными решениями конференций Сторон РКИК ООН 11/CP.4, 3/CP.5, 4/CP.5, 18/CP.8, 13/CP.9 и 14/CP.11 (документы FCCC/CP/1999/7 и FCCC/SBSTA/2006/9). Таким образом, в развитых странах уже создана и действует надежная и эффективная система отчетности о текущем состоянии выбросов парниковых газов и их снижениях в соответствии с принятыми обязательствами.

Решением 1/CP.16 предусматривается введение новой двухлетней отчетности о текущем состоянии выбросов парниковых газов и информирования об их снижении. Российская Федерация считает, что предусмотренную решением 1/CP.16 двухлетнюю отчетность возможно применять для сопоставления приверженности развитых и развивающихся стран целям ограничения негативного воздействия на климатическую систему и эффективности их действий по достижению объявленных количественных сокращений выбросов парниковых газов. Но при этом мы считаем, что необходимо избежать дублирования существующих форматов международной отчетности развитых стран и связанных с ним финансовых и технических затрат. Мы предлагаем, чтобы при разработке руководящих принципов представления новой отчетности был исключен повтор информации развитыми странами. Мы также предлагаем обеспечить минимизацию затрат финансовых и человеческих ресурсов при проведении процедур рассмотрения представляемой информации. Поэтому в контексте пункта 46 решения 1/CP.16 мы предлагаем разработать единые для развитых и развивающихся стран руководящие принципы представления отчетности на основе пересмотра действующих руководящих принципов подготовки национальных кадастров парниковых газов и национальных сообщений развитых стран (документы FCCC/CP/1999/7 и FCCC/SBSTA/2006/9). Тогда изменения в действующих руководящих принципах будут касаться лишь интеграции новых участников в уже существующую систему отчетности и улучшения прозрачности, согласованности, сопоставимости, полноты и точности представляемой ими информации.

Для облегчения финансового и технического бремени для Сторон Конвенции, при пересмотре руководящих принципов необходимо максимально использовать имеющиеся в Секретариате РКИК ООН информационные ресурсы и, прежде всего, электронную базу данных о выбросах парниковых газов, в которой содержится информация ежегодных

кадастров парниковых газов развитых стран. Использование электронной базы данных о выбросах Секретариата РКИК ООН позволит автоматизировать процесс сбора и представления информации по пункту 46 решения 1/СР.16 и уменьшит расходы Сторон.

Paper no. 4: Switzerland

SWITZERLAND

Work programme for the development of modalities and guidelines for enhanced action on mitigation: Nationally appropriate mitigation commitments or actions by developed country Parties

Submission by Switzerland

1. Introduction

The outcome of the work of the AWG-LCA in Cancún (COP 16, 10 December 2010) invited Parties to submit, by 28 March 2011, their views on the work programme for the development of modalities and guidelines, building on existing reporting and review guidelines, processes and experiences for:

- the revision of guidelines, as necessary, on the reporting of national communications, including the biennial report;
- the revision of guidelines for the review of national communications, including the biennial report, annual greenhouse gas inventories and national inventory systems;
- the establishment of guidelines for national inventory arrangements; and
- the international assessment and review of emissions and removals related to quantified economy-wide emission reductions targets.

Switzerland welcomes the opportunity to submit its views in response to this invitation.

2. General considerations

In the light of their reporting obligations under Articles 4 and 12 of the UNFCCC, developed countries have built a strong experience of reporting. This reporting and the associated review process is supported and guided by an extensive set of guidelines. Developed countries that are also Parties to the KP benefit from additional guidelines under the KP for their reporting of supplementary information. In general, these guidelines have positively impacted the developed countries, helping them to organize themselves for the reporting, building and sustaining their domestic reporting capacity, and encouraging a transparent information sharing.

These existing guidelines for reporting and review of National Communications and GHG Inventories represent the actual stage of many revisions that have taken place in the past, according to the needs expressed by the Parties. The work programme considered here, focused on specific items listed in paragraph 40 of decision 1/CP.16 (outcome of the work of the AWG-LCA), will yield yet another stage of revision.

In enhancing the reporting and review modalities and guidelines for the developed countries, it is important to build on the experience and the lessons learnt and focus the strengthening of the reporting system on further enhancing transparency and comparability.

This will require significant work based on technical expertise. Therefore, in order to prepare the decisions to be taken at Durban by COP 17, paving the way for a rapid operationalization of an enhanced MRV system for developed countries, Switzerland proposes to establish an expert group on MRV under the AWG-LCA with technical support of the SBs. In order to facilitate the work of that expert group, specific intersessional meetings should be organized.

3. Work programme for the revision of guidelines on the reporting of national communications, including the biennial report

With more frequent reporting (biennial reports), the focus of the revision of the reporting guidelines should be put on how the information is presented, on its organization, structure and

The ongoing process under the SBSTA, on the use of the 2006 guidelines for the national GHG inventories, should be taken into consideration by the work programme considered here, specifically when preparing the revision of the reporting guidelines of developed countries' National Communications under the AWG-LCA.

The work programme should similarly benefit from the work¹ undertaken by the OECD and the IEA on options to revise reporting guidelines for Annex I National Communications.

Switzerland has the following comments on the 3 topics for which the Cancún Agreements specifically call for revision of the guidelines on the reporting of national communications:

a. Provision of financing, through enhanced common reporting formats, methodologies for finance and tracking of climate-related support

The transparency, comparability, accuracy and comprehensiveness across developed countries concerning the finance chapter of their National Communications could be further enhanced, namely by developing standardized common reporting formats. Such formats would facilitate the reporting of climate-relevant financial flows. But before these flows can be adequately reported, an enhanced coordination at the national level among all the institutions that manage or track climate-related financial flows will be crucial.

The work programme should focus on establishing standardized reporting formats for quantitative and qualitative information about the climate-relevant financial flows, thus not only about the amount of finance support made available but also about the donor or investor, about the type of support provided (loans, grants), etc.

In revising the guidelines for the reporting on finance support provided by developed countries, due attention should be paid to the work programme on the functions of the Registry that the Cancún Agreements have also launched. Views from Switzerland on the Registry are to be found in its submission related to developing countries' MRV.

The system for dual accounting of the climate-related financial flows (amounts provided by the donors and amounts received by the beneficiaries) should be performed on the basis of the National Communications. Such a system would allow for cross-checking the flows and better monitor the use, the effectiveness and the allocation of the financial resources.

b. Supplementary information on achievement of quantified economy-wide emission reductions targets

Information on the achievement of quantified economy-wide emission reductions targets should be made available biennially. The National Communications and the biennial reports, in their new structure, should therefore entail a chapter on the progress towards the post-2012 Mitigation pledges or commitments. In the work programme considered here, the format and the content of such a chapter of the National Communication may be inspired by the one-time demonstrable progress report towards their mitigation commitments that each developed-country Party to the KP has produced.

Progress towards mitigation targets that are absolute and economy-wide should be calculated on the basis of a consistent set of information among developed countries. Each of them monitors its emissions annually (GHG national inventories) and is therefore in a position to assess its progress. The difficulty is to assess how far the mitigation actions implemented are indeed responsible for the reductions of emissions measured and reported as progress.

c. Establishment of guidelines for national inventory arrangements

See point 5 thereunder.

4. Work programme for the revision of guidelines for the review of national communications, including the biennial report, annual greenhouse gas inventories and national inventory systems

¹ Jane Ellis, Sara Moarif, Gregory Briner, Barbara Bucher and Eric Massey, *Options to revise reporting guidelines for Annex I and non-Annex I National Communications*, COM/ENV/EPOC/IEA/SLT(2010)4, 24 November 2010.

The review of national communications and annual greenhouse gas inventories of developed countries are currently performed by international Expert Review Teams (KP), according to well established guidelines. It will be important to adapt the review process to the new structure and frequency of the national communications that will be developed.

Particularly, if the in-depth review of a National Communication must be performed within 2 years of its submission, then the review of the biennial reports could theoretically follow the same rule without collision, provided that the UNFCCC Secretariat staff is correspondingly reinforced to perform these tasks. But as the biennial reports will be more focused and shorter than the full National Communications, their review process should also be lighter (desk review instead of in-country review for example).

The review of National Communications corresponds to a mandate by the UNFCCC and aim at making sure that the reporting guidelines have been followed accurately. This aim should not change though. It is a process from which all the countries can still learn, exchange and enhance their reporting quality, even after five National Communications and many more national GHG inventories submitted.

5. Work programme for the establishment of guidelines for national inventory arrangements

Guidelines for national inventory arrangements should be established on the basis of existing guidelines, processes and experiences. In this perspective, the guidelines for national systems², followed by developed countries Parties to the Kyoto Protocol under its Article 5, paragraph 1 (decision 19/CMP.1, 2005), are a good basis. According to their national circumstances, Parties have a certain degree of flexibility in implementing the national system requirements contained in these guidelines, as long as their functions are respected. This flexibility should be maintained.

Guidelines for inventory planning, preparation and management, the three main functions of the national systems, can be a source of inspiration for the work programme considered here, when it comes to establishing guidelines for national inventory arrangements. With such arrangements built up, the quality of the GHG inventories is also enhanced.

6. Modalities and procedures for international assessment and review of emissions and removals related to quantified economy-wide emission reductions targets

The process for international assessment and review (IAR) of emissions and removals has another aim as the review process referred to in point 5 there above. The aim is here more about making sure that the mitigation pledges or commitments are indeed yielding the expected emission reductions.

The starting point of the process should be the technical paper that the UNFCCC secretariat is requested to prepare, based on Parties' clarifications of the assumptions and conditions related to the attainment of the mitigation targets (outcome of the AWG-LCA, paragraphs 38 and 39). Then, a good basis for the IAR process could be the content of the new chapter in the National Communications, on progress towards the mitigation commitments, addressed in point 3b there above.

Running under the SBI, the process should be technical and not political, for confidence building purposes. It is not a process similar to the one under the KP, aiming at verifying if the Parties comply with their mitigation commitments.

The information on progress, aggregated regularly from all developed countries reports, will be useful for the review process of the 2°C goal, decided by COP 16 (outcome of the AWG-LCA, paragraphs 138 to 140).

² Annex to decision 19/CMP.1, paragraph 2: A national system includes all institutional, legal and procedural arrangements made within a Party included in Annex I for estimating anthropogenic emissions by sources and removals by sinks of all greenhouse gases not controlled by the Montreal Protocol, or for reporting and archiving inventory information.

Paper no. 5: Tuvalu

TUVALU

Submission by Tuvalu on views relating to the work programme of the Ad Hoc Working Group on Long-term Cooperative Action under the Convention

Tuvalu has pleasure in presenting its views on the work programme of the AWGLCA as requested by the COP in paragraph 46 of Decision 1/CP.16.

With respect to the revision of guidelines for reporting of national communications, Tuvalu recognises the importance of revising the existing guidelines to take on board key elements of Decision 1/CP.16. Following the format of paragraph 46 of Decision 1/CP.16, Tuvalu has the following views:

With respect to the provision of financing it is our view that current measures for reporting financial contributions by Annex I Parties are inadequate and haphazard. Furthermore, the additional commitments made with respect financial support as prescribed in paragraphs 95 and 98 of Decision 1/CP.16 dictate the need for more effective reporting and assessment. Tuvalu believes that a process needs to be established to develop specific reporting guidelines for financial support. This could be facilitated by means of a workshop and ongoing work of the AWGLCA. Tuvalu believes that all financial contributions made by Annex I Parties need to be reported in a consistent, transparent and verifiable manner. We need to develop guidelines to ensure that these principles are followed.

On supplementary information on achievement of quantified economy-wide emission reduction target, it is our view that these targets need to be presented in a uniform format based on tonnes of carbon dioxide equivalent with a uniform base year. The means to achieve these targets need to be properly prescribed and reported. This information needs to in a format that can be easily verified by independent verification teams. New guidelines need to be developed to ensure that the reporting is consistent and verifiable.

Tuvalu also believes that a process should be established immediately to raise the level of ambition of Annex I Parties with respect to their targets. Current commitments or pledges are far from adequate to avoid dangerous anthropogenic interference with the climate system. A process for enhancing commitments by Annex I Parties should be undertaken as part of the AWGLCA work programme irrespective on any review established on long-term global goals prescribed in paragraph 138 of Decision 1/CP.16.

On national inventory arrangements, Tuvalu believes that guidelines for improving inventory arrangements should be developed once the nature of the targets are properly prescribed and a number of key outcomes are defined (see below). With respect to modalities and procedures for international assessment and review of emissions and removals related to quantified economy-wide emission reduction targets, including land use, land-use change and forestry and carbon credits from market-based mechanisms, Tuvalu believes that there is little value in pursuing this work until there are decisions by the COP with respect to these processes under the AWGLCA. For such discussions to proceed, other key outcomes take place beforehand. Such outcomes include:

- a) A commitment by Annex I Parties to continue the Kyoto Protocol without disruption or gap between the first and second commitment periods;
- b) A commitment by those Annex I Parties that are not party to the Kyoto Protocol that they will take quantified economy-wide emission reduction targets in the form of a legally binding agreement and that such targets are subject to international assessment and review in a manner similar to those established under Articles 5, 7 and 8 of the Kyoto Protocol;
- c) That current quantified economy-wide emission reduction targets by Annex I Parties are significantly enhanced.

Tuvalu believes that work under the AWGLCA particularly in relation LULUCF and “carbon credits” should not infer or lead to a replacement of the Kyoto Protocol. Furthermore Tuvalu believes that work under the AWGKP with respect to LULUCF, mechanisms and other issues should not be considered as being transferable to the AWGLCA. The legal context is quite different between these two processes. Furthermore, the different participation obligations of Parties determine different outcomes.

In conclusion, Tuvalu stands ready to make a constructive input to the ongoing work of the AWGLCA.