



Convention-cadre sur les changements climatiques

Distr. limitée
16 juin 2011
Français
Original: anglais

Organe subsidiaire de conseil scientifique et technologique

Trente-quatrième session

Bonn, 6-16 juin 2011

Point 10 b) de l'ordre du jour

Questions méthodologiques relevant du Protocole de Kyoto

Application du principe de matérialité au titre du mécanisme pour un développement propre

Application du principe de matérialité au titre du mécanisme pour un développement propre

Projet de conclusions proposé par le Président

1. L'Organe subsidiaire de conseil scientifique et technologique (SBSTA) a pris note des vues communiquées par les Parties et les organisations compétentes¹, du document technique établi par le secrétariat² et des vues exprimées par les Parties au cours de la session concernant l'application du principe de matérialité au titre du mécanisme pour un développement propre (MDP).
2. Le SBSTA a décidé de poursuivre à sa trente-cinquième session l'examen du projet de texte figurant dans l'annexe, en vue de recommander les éléments d'un projet de décision à incorporer dans un projet de décision sur de nouvelles directives concernant le MDP, pour examen et adoption par la Conférence des Parties agissant comme réunion des Parties au Protocole de Kyoto à sa septième session.
3. Le SBSTA a invité les Parties, les organisations intergouvernementales, les organisations admises en qualité d'observateur et les entités opérationnelles désignées à communiquer au secrétariat, avant le 19 septembre 2011, leurs observations concernant:
 - a) La question de savoir si le principe de matérialité pourrait être appliqué dans le contexte du MDP;
 - b) Le cas échéant:
 - i) La manière dont le principe de matérialité devrait être défini dans le contexte du MDP;

¹ FCCC/SBSTA/2011/MISC.2.

² FCCC/TP/2011/4.

- ii) Les critères qu'il convient d'utiliser pour définir les conditions requises pour qu'un élément d'information puisse être considéré comme important;
 - iii) Les domaines dans lesquels le principe de matérialité devrait être appliqué;
 - c) Les rapports, ainsi que les différences, entre incertitude et matérialité.
4. Le SBSTA a demandé au secrétariat de regrouper les observations mentionnées au paragraphe 3 ci-dessus dans un document de la série MISC, pour examen à sa trente-cinquième session.

Annexe

[English only]

Draft text on materiality

[The Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol,
Recalling the provisions of Articles 3 and 12 of the Kyoto Protocol,
Recalling decision 3/CMP.6,

Recognizing that applying the concept of materiality could simplify processes but should not adversely affect environmental integrity,

Noting that the concept of materiality is already applied to some extent in approved baseline and monitoring methodologies and in the assessment of projects,

1. *Decides that the concept of materiality should be applied in a consistent manner under the clean development mechanism;*
2. *Defines material information as a piece of information whose omission or misstatement, or erroneous reporting, could change a decision by the Executive Board of the clean development mechanism [on the registration of a project activity or the issuance of certified emission reductions];*
3. *Decides that the scope of materiality [only] covers [data] [the stage[s] of [validation,]] verification, [for emission reduction project activities] [including the assessment] by designated operational entities, the Executive Board of the clean development mechanism and its support structure, [non-prescriptive [and prescriptive] requirements, and quantitative [as well as qualitative] information;]] [with a view to possibly broadening the scope at a later date;]*

Option 1:

4. *Also decides that information related to a clean development mechanism project shall be considered material if its omission [or] misstatement or [the non-compliance with a requirement] [erroneous reporting] might lead, at an aggregated level, to an overestimation of the total emission reductions [or removals] achieved by a clean development mechanism project activity equal to or higher than:*
 - (a) *[X1] [0.5] per cent of the emission reductions [or removals] for project activities achieving a total emission reduction [or removal] of more than [Y] [500,000] tonnes of carbon dioxide equivalent per year;*
 - (b) *[X2] [2] per cent of the emission reductions [or removals] for large-scale project activities achieving a total emission reduction [or removal] of [Y] [500,000] tonnes of carbon dioxide equivalent per year or less;*
 - (c) *[X3] [5] per cent of the emission reductions [or removals] for small-scale project activities other than projects covered under paragraph 4(d) below;*
 - (d) *[X4] [10] per cent of the emission reductions [or removals] for the type of project activities that are referred to in decision 3/CMP.6, paragraph 38.*

Option 2:

4. *Requests the Executive Board of the clean development mechanism to adopt appropriate quantitative thresholds to define when the omission or misstatement of*

information or the non-compliance with a requirement related to a clean development mechanism project shall be considered material, taking into account the total amount of emission reductions [or removals] achieved by the project activity;

5. [Also decides that the emission reduction thresholds and the materiality thresholds shall be reviewed [by the Executive Board of the clean development mechanism] based on data reported [by designated operational entities] no later than one year after their implementation;]

6. Decides that the designated operational entity conducting the [validation or] verification shall use a reasonable level of assurance in considering whether or not the information is material;

7. Requests the Executive Board of the clean development mechanism:

- (a) To implement the concept of materiality, adhering to the principles established in paragraphs 1–5 above, and to report to the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol, at its eighth session, on the experiences gained with the implementation of the concept;
- (b) To increase its interaction with designated operational entities in order to facilitate a uniform interpretation and application of the concept of materiality by developing guidance, inter alia, on how to calculate the thresholds and on what should be done if the materiality thresholds are surpassed, with the overall view of increasing transparency and efficiency and reducing costs;
- (c) To address the issue of uncertainties of measurements in baseline and monitoring methodologies, so that these types of uncertainties do not need to be considered in addressing materiality;

[8. Also invites the Executive Board of the clean development mechanism to develop guidance on de minimis sources, which are defined as sources of emissions that do not require monitoring and verification.]]
