



SUBSIDIARY BODY FOR SCIENTIFIC AND TECHNOLOGICAL ADVICE

**Report of the Subsidiary Body for Scientific and Technological Advice
on its twenty-seventh session,
held in Bali from 3 to 11 December 2007**

CONTENTS

| | <i>Paragraphs</i> | <i>Page</i> |
|-------------------------------------------------------------------------------------------------------------------|-------------------|-------------|
| I. OPENING OF THE SESSION (Agenda item 1)..... | 1–2 | 4 |
| II. ORGANIZATIONAL MATTERS (Agenda item 2)..... | 3–8 | 4 |
| A. Adoption of the agenda..... | 3–4 | 4 |
| B. Organization of the work of the session..... | 5 | 5 |
| C. Election of officers other than the Chair..... | 6–7 | 5 |
| D. Election of replacement officers..... | 8 | 5 |
| III. NAIROBI WORK PROGRAMME ON IMPACTS, VULNERABILITY AND ADAPTATION TO CLIMATE CHANGE (Agenda item 3)..... | 9–21 | 6 |
| IV. DEVELOPMENT AND TRANSFER OF TECHNOLOGIES (Agenda item 4)..... | 22–24 | 7 |
| V. REDUCING EMISSIONS FROM DEFORESTATION IN DEVELOPING COUNTRIES (Agenda item 5)..... | 25–29 | 8 |
| VI. RESEARCH AND SYSTEMATIC OBSERVATION (Agenda item 6)..... | 30–44 | 9 |

| | | | |
|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|----|
| VII. | FOURTH ASSESSMENT REPORT OF THE INTERGOVERNMENTAL PANEL ON CLIMATE CHANGE (Agenda item 7)..... | 45–54 | 11 |
| VIII. | METHODOLOGICAL ISSUES UNDER THE CONVENTION (Agenda item 8)..... | 55–78 | 12 |
| | A. Annual report on the technical review of greenhouse gas inventories from Parties included in Annex I to the Convention..... | 55–67 | 12 |
| | B. Greenhouse gas data interface..... | 68–76 | 13 |
| | C. Emissions from fuel used for international aviation and maritime transport | 77–78 | 14 |
| IX. | METHODOLOGICAL ISSUES UNDER THE KYOTO PROTOCOL (Agenda item 9)..... | 79–104 | 15 |
| | A. Implications of the establishment of new hydrochlorofluorocarbon-22 (HCFC-22) facilities seeking to obtain certified emission reductions for the destruction of hydrofluorocarbon-23 (HFC-23)..... | 79–84 | 15 |
| | B. Implications of possible changes to the limit for small-scale afforestation and reforestation clean development mechanism project activities | 85–90 | 15 |
| | C. Carbon dioxide capture and storage in geological formations as clean development mechanism project activities..... | 91–98 | 16 |
| | D. Good practice guidance for land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol | 99–104 | 17 |
| X. | SCIENTIFIC, TECHNICAL AND SOCIO-ECONOMIC ASPECTS OF MITIGATION OF CLIMATE CHANGE (Agenda item 10)..... | 105–111 | 18 |
| XI. | MATTERS RELATING TO ARTICLE 2, PARAGRAPH 3, OF THE KYOTO PROTOCOL (Agenda item 11)..... | 112–113 | 19 |
| XII. | OTHER MATTERS (Agenda item 12)..... | 114–115 | 19 |
| XIII. | REPORT ON THE SESSION (Agenda item 13)..... | 116 | 19 |
| XIV. | CLOSURE OF THE SESSION | 117–122 | 19 |

Annexes

| | | |
|-----|------------------------------------------------------------------------------------------------------------------|----|
| I. | Calculation of accounting quantities for activities under Article 3, paragraphs 3 and 4 | 21 |
| II. | Documents before the Subsidiary Body for Scientific and Technological Advice at its twenty-seventh session | 26 |

I. Opening of the session

(Agenda item 1)

1. The twenty-seventh session of the Subsidiary Body for Scientific and Technological Advice (SBSTA) was held in Bali, Indonesia, from 3 to 11 December 2007.
2. The Chair of the SBSTA, Mr. Kishan Kumarsingh (Trinidad and Tobago), opened the session and welcomed all Parties and observers. He also welcomed Ms. Ermira Fida (Albania) as Vice-Chair of the SBSTA.

II. Organizational matters

(Agenda item 2)

A. Adoption of the agenda

(Agenda item 2 (a))

3. At its 1st meeting, on 3 December, the SBSTA considered a note by the Executive Secretary containing the provisional agenda and annotations (FCCC/SBSTA/2007/5). A representative of one Party made a statement.
4. At the same meeting, following the proposal of the Chair, the SBSTA adopted the agenda as follows:
 1. Opening of the session.
 2. Organizational matters:
 - (a) Adoption of the agenda;
 - (b) Organization of the work of the session;
 - (c) Election of officers other than the Chair;
 - (d) Election of replacement officers.
 3. Nairobi work programme on impacts, vulnerability and adaptation to climate change.
 4. Development and transfer of technologies.
 5. Reducing emissions from deforestation in developing countries: approaches to stimulate action.
 6. Research and systematic observation.
 7. Fourth Assessment Report of the Intergovernmental Panel on Climate Change.
 8. Methodological issues under the Convention:
 - (a) Annual report on the technical review of greenhouse gas inventories from Parties included in Annex I to the Convention;
 - (b) Greenhouse gas data interface;
 - (c) Emissions from fuel used for international aviation and maritime transport.

9. Methodological issues under the Kyoto Protocol:
 - (a) Implications of the establishment of new hydrochlorofluorocarbon-22 (HCFC-22) facilities seeking to obtain certified emission reductions for the destruction of hydrofluorocarbon-23 (HFC-23);
 - (b) Implications of possible changes to the limit for small-scale afforestation and reforestation clean development mechanism project activities;
 - (c) Carbon dioxide capture and storage in geological formations as clean development mechanism project activities;
 - (d) Good practice guidance for land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol.
10. Scientific, technical and socio-economic aspects of mitigation of climate change.
11. Matters relating to Article 2, paragraph 3, of the Kyoto Protocol.
12. Other matters.
13. Report on the session.

B. Organization of the work of the session

(Agenda item 2 (b))

5. The SBSTA considered this sub-item at its 1st meeting, on 3 December, at which the Chair proposed the programme of work. The SBSTA agreed to proceed on the basis of the Chair's proposal. The secretariat informed the SBSTA of the status of documentation.

C. Election of officers other than the Chair

(Agenda item 2 (c))

6. The SBSTA considered this sub-item at its 1st and 4th meetings, on 3 and 11 December, respectively. At the 1st meeting, the Chair recalled rule 27 of the draft rules of procedure being applied, whereby the SBSTA is expected to elect its Vice-Chair and Rapporteur. Such an election was last held at the twenty-fifth session. The Chair informed the SBSTA that consultations on nominations were being undertaken and that he would keep delegates informed of progress. In the conduct of these consultations, Parties were invited to recall decision 36/CP.7 and to give active consideration to the nomination of women for elective posts in the SBSTA.

7. At the 4th meeting, the Chair informed the SBSTA that agreement had been reached among the regional groups on the nomination of the Rapporteur, and proposed the nominee for election. The SBSTA re-elected Ms. Fida as Vice-Chair and elected Ms. Meena Khanal (Nepal) as Rapporteur. The Chair informed the meeting that the Vice-Chair would serve for a second and final term of one year, and the Rapporteur would serve for an initial term of one year and may be re-elected for another year. The Chair noted that they would serve for the twenty-eighth and twenty-ninth sessions, and until their successors were elected.

D. Election of replacement officers

(Agenda item 2 (d))

8. The elected Vice-Chair and Rapporteur each represent a Party to both the Convention and its Kyoto Protocol. Therefore no elections of replacement officers for these posts were necessary.

III. Nairobi work programme on impacts, vulnerability and adaptation to climate change

(Agenda item 3)

1. Proceedings

9. The SBSTA considered this item at its 2nd and 4th meetings, on 4 and 11 December, respectively. The Chair reported on the progress in implementation of the Nairobi work programme on impacts, vulnerability and adaptation to climate change in its first year and made reference to the 19 substantive documents prepared for this session. Statements were made by representatives of 14 Parties, including one speaking on behalf of the European Community and its member States,¹ one on behalf of the Alliance of Small Island States (AOSIS) and one on behalf of the Group of 77 and China. Statements were also made by the Chairs of the three UNFCCC Expert Groups (the Consultative Group of Experts on National Communications from Parties not included in Annex I to the Convention (CGE), the Expert Group on Technology Transfer (EGTT) and the Least Developed Countries Expert Group (LEG)). In addition, statements were made by representatives of the Intergovernmental Panel on Climate Change (IPCC), the Food and Agriculture Organization of the United Nations (FAO), the World Meteorological Organization (WMO), the Ibero-American Network of Climate Change Offices (RIOCC), Germanwatch² and the International Alliance of Indigenous and Tribal Peoples of Tropical Forests.

10. At its 2nd meeting, the SBSTA agreed to consider this item in a contact group co-chaired by Ms. Helen Plume (New Zealand) and Mr. Clifford Mahlung (Jamaica). At the 4th meeting, Ms. Plume reported on the contact group's consultations.

11. At its 4th meeting, the SBSTA considered and adopted conclusions³ proposed by the Chair.

2. Conclusions

12. The SBSTA took note of the progress report⁴ by the Chair of the SBSTA and the secretariat on the implementation of the Nairobi work programme and welcomed the progress made to date.

13. The SBSTA expressed its appreciation to the Governments of Australia, Canada, Germany, Japan, the Netherlands, New Zealand, Norway, Spain, Switzerland, the United Kingdom of Great Britain and Northern Ireland and the United States of America for their contributions towards the implementation of the Nairobi work programme, as well as to the Government of Egypt and the FAO for hosting the workshops on climate-related risks and extreme events and on adaptation planning and practices organized in Cairo, Egypt, from 18 to 20 June 2007 and in Rome, Italy, from 10 to 12 September 2007, respectively.

14. The SBSTA welcomed the statements by the Chairs of the CGE, the EGTT and the LEG, as well as statements from FAO, the WMO, the IPCC, the RIOCC and the Munich Climate Insurance Initiative on their activities towards the implementation of the Nairobi work programme.

15. The SBSTA welcomed the progress made by the Nairobi work programme in catalysing actions by organizations and expressed its appreciation to the organizations that have undertaken, or stated their intention to undertake, innovative actions in support of the objective of the Nairobi work programme. It encouraged organizations to enhance their efforts towards this end.

¹ This statement was made in association with Albania, Bosnia and Herzegovina, Croatia, The former Yugoslav Republic of Macedonia, Serbia, Montenegro and Ukraine.

² This organization made a statement on behalf of a non-accredited organization, the Munich Climate Insurance Initiative, which is engaged in the activities of the Nairobi work programme.

³ Adopted as document FCCC/SBSTA/2007/L.17.

⁴ <<http://unfccc.int/3633.php>>.

16. The SBSTA noted the efforts of the secretariat under the guidance of the Chair of the SBSTA to engage Parties, organizations, experts and communities in the implementation of the Nairobi work programme. It requested the secretariat to continue this effort and to include information on the results of these activities in its future progress reports.

17. The SBSTA noted the findings on impacts, vulnerability and adaptation to climate change of the Fourth Assessment Report (AR4) of the IPCC. It further noted that in accordance with decision 2/CP.11, paragraph 6 (d), and in response to the conclusions of the SBSTA contained in document FCCC/SBSTA/2006/11, paragraph 22, these findings will be considered in identifying further activities that will assist all Parties, in particular developing countries, including least developed countries and small island developing States, in accordance with the objective of the Nairobi work programme.

18. The SBSTA welcomed the outputs of the initial activities of the Nairobi work programme up to its twenty-seventh session and noted that these may contain useful information for Parties in the consideration of relevant agenda items under the Subsidiary Body for Implementation (SBI) and the SBSTA. In accordance with decision 2/CP.11, paragraph 6 (c), and taking into account document FCCC/SBSTA/2006/11, paragraph 25, the SBSTA will consider the outputs from these and other completed activities at its twenty-eighth session.

19. The SBSTA highlighted the need to ensure appropriate expert input in the implementation of the Nairobi work programme, as well as in the synthesis and analysis of its deliverables, including in the summary report which will consolidate the results of the implementation of the Nairobi work programme for the period up to its twenty-eighth session.⁵ To this end, the SBSTA requested the secretariat to strive to engage experts and representatives of relevant organizations in the informal meeting of representatives from Parties to consider the outcomes of the activities completed prior to this meeting.⁶

20. In an effort to engage a wider range of expertise in the implementation of the Nairobi work programme, the SBSTA agreed to invite Parties to update the UNFCCC roster of experts⁷ to ensure that all areas of expertise relevant to impacts, vulnerability and adaptation are represented in the roster.

21. The SBSTA considered the possible need for a group of experts and the role that this group could play in the implementation and further development of the Nairobi work programme, and noted the views by Parties included in document FCCC/SBSTA/2007/MISC.25. It requested the secretariat to prepare a report on lessons learned in involving experts in the implementation of the Nairobi work programme for consideration at its twenty-ninth session. It agreed to include consideration of the possible need for a group of experts at its twenty-ninth session, taking into account the outcome of its consideration of the activities completed by its twenty-eighth session, the future activities to be identified at its twenty-eighth session and the summary report to be prepared by its twenty-ninth session.

IV. Development and transfer of technologies

(Agenda item 4)

Proceedings

22. The SBSTA considered this item at its 1st and 4th meetings, on 3 and 11 December, respectively. Statements were made by representatives of 17 Parties, including one speaking on behalf of AOSIS, one on behalf of the Group of 77 and China, one on behalf of the least developed countries, one on behalf of

⁵ FCCC/SBSTA/2006/11, paragraph 23.

⁶ FCCC/SBSTA/2006/11, paragraph 20.

⁷ <<http://unfccc.int/534.php>>.

the European Community and its member States⁸ and one on behalf of the Umbrella Group. A statement was also made by a representative of the United Nations Industrial Development Organization.

23. At its 1st meeting, the SBSTA agreed to consider this item in a contact group co-chaired by Mr. Carlos Fuller (Belize) and Mr. Kunihiro Shimada (Japan). At the 4th meeting, Mr. Shimada reported on the contact group's consultations.

24. As Parties could not reach agreement on how to proceed with the consideration of this issue, and in accordance with rule 16 of the draft rules of procedure being applied, the SBSTA agreed to forward the item to the twenty-eighth session of the SBSTA.⁹

V. Reducing emissions from deforestation in developing countries

(Agenda item 5)

1. Proceedings

25. The SBSTA considered this item at its 2nd and 4th meetings, on 4 and 11 December, respectively. Statements were made by representatives of 28 Parties, including one speaking on behalf of the European Community and its member States¹⁰ and one on behalf of the countries of the Congo Basin. In addition, statements were made by representatives of two non-governmental organizations (NGOs).

26. At its 2nd meeting, the SBSTA agreed to consider this item in a contact group co-chaired by Mr. Hernán Carlino (Argentina) and Mr. Audun Rosland (Norway). At the 4th meeting, Mr. Carlino reported on the contact group's consultations.

27. At its 4th meeting, the SBSTA considered and adopted conclusions¹¹ proposed by the Chair.

2. Conclusions

28. The SBSTA considered the reports of two workshops on this issue,¹² and the views of Parties contained in documents FCCC/SBSTA/2007/MISC.14 and Add.1–3.

29. The SBSTA decided to forward a draft decision on this subject for consideration by the Conference of the Parties (COP) at its thirteenth session.¹³

⁸ This statement was made in association with Albania, Bosnia and Herzegovina, Croatia, The former Yugoslav Republic of Macedonia, Serbia, Montenegro and Ukraine.

⁹ Subsequently the President of the Conference of the Parties undertook consultations which resulted in the adoption of decision 3/CP.13 as contained in document FCCC/CP/2007/6/Add.1 and of conclusions as contained in document FCCC/CP/2007/6, chapter VI C.

¹⁰ This statement was made in association with Albania, Bosnia and Herzegovina, Croatia, The former Yugoslav Republic of Macedonia, Serbia, Montenegro and Ukraine.

¹¹ Adopted as document FCCC/SBSTA/2007/L.23.

¹² The first workshop on reducing emissions from deforestation in developing countries was held in Rome, Italy, from 30 August to 1 September 2006 (FCCC/SBSTA/2006/10) and the second was held in Cairns, Australia, from 7 to 9 March 2007 (FCCC/SBSTA/2007/3).

¹³ The draft decision forwarded by the SBSTA (FCCC/SBSTA/2007/L.23/Add.1) was amended by the COP during the plenary of its eighth meeting. It was adopted as decision 2/CP.13 as contained in document FCCC/CP/2007/6/Add.1.

VI. Research and systematic observation

(Agenda item 6)

1. Proceedings

30. The SBSTA considered this item at its 2nd and 3rd meetings, on 4 December, and at its 4th meeting, on 11 December. Statements were made by representatives of 10 Parties, including one speaking on behalf of the European Community and its member States¹⁴ and one on behalf of AOSIS. In addition, statements were made by the Chair of the Global Climate Observing System (GCOS) Steering Committee, and by the Director of the Global Terrestrial Observing System (GTOS) secretariat.

31. At its 3rd meeting, the SBSTA agreed to consider this item in informal consultations convened by the Chair with the assistance of Mr. Stefan Rösner (Germany) and Mr. David Lesolle (Botswana). At the 4th meeting, Mr. Rösner reported on these consultations.

32. At its 4th meeting, the SBSTA considered and adopted conclusions¹⁵ proposed by the Chair.

2. Conclusions

33. The SBSTA noted with appreciation the oral statements by the Chair of the Steering Committee of the GCOS and the Director of the GTOS secretariat.

34. The SBSTA expressed its gratitude to the GCOS secretariat for its updated proposal¹⁶ for the possible revision of the “UNFCCC reporting guidelines on global climate change observing systems”.

35. Having considered the GCOS proposal, the SBSTA decided to recommend a draft decision containing revised UNFCCC reporting guidelines on global climate change observing systems for adoption by the COP at its thirteenth session (for the text of the decision, see FCCC/SBSTA/2007/L.14/Add.1).¹⁷

36. The SBSTA recalled its request¹⁸ to the GCOS secretariat to provide, for consideration by the SBSTA at its thirtieth session, a comprehensive report on progress with the GCOS implementation plan. It also recalled its invitation to Parties¹⁹ to submit to the secretariat, by 15 September 2008, additional information on their national activities with respect to implementing the plan, and encouraged Parties to use the guidelines mentioned in paragraph 35 above when providing that information.

37. The SBSTA expressed concern that the regional action plans developed under the GCOS regional workshop programme remain largely unimplemented, and encouraged international organizations and development partners to provide further technical and financial support through existing bilateral and multilateral cooperation programmes in order to advance implementation of priority elements identified in the GCOS regional action plans.

38. The SBSTA encouraged the GCOS secretariat, when preparing the report mentioned in paragraph 36 above, to consider, as appropriate, information on progress in implementing the regional action plans.

¹⁴ This statement was made in association with Albania, Bosnia and Herzegovina, Croatia, The former Yugoslav Republic of Macedonia, Serbia, Montenegro and Ukraine.

¹⁵ Adopted as document FCCC/SBSTA/2007/L.14.

¹⁶ FCCC/SBSTA/2007/MISC.26.

¹⁷ For the text as adopted, see document FCCC/CP/2007/6/Add.1, decision 11/CP.13.

¹⁸ FCCC/SBSTA/2005/10, paragraph 94.

¹⁹ FCCC/SBSTA/2005/10, paragraph 95.

39. The SBSTA welcomed the progress report on the assessment of the status of the development of standards for each of the essential climate variables in the terrestrial domain prepared by the GTOS secretariat in response to an invitation by the SBSTA at its twenty-third session.²⁰ The SBSTA encouraged the GTOS secretariat and the sponsoring agencies of GTOS to finalize the assessment and invited the GTOS secretariat to report to the SBSTA on progress at its twenty-ninth session.

40. The SBSTA welcomed the efforts by the GTOS secretariat to develop a framework for the preparation of guidance materials, standards and reporting guidelines for terrestrial observing systems for climate, in response to decision 11/CP.9. The SBSTA welcomed the progress report by the GTOS secretariat on this matter and took note of the different options for such a framework presented therein.²¹ The SBSTA encouraged the GTOS secretariat and the sponsoring agencies of GTOS to continue developing the framework in the way they consider most appropriate, making use of existing institutional bodies and processes, where appropriate, and taking into account that such a framework should meet the following criteria:

- (a) Standards should be developed on a scientifically sound basis;
- (b) The framework should provide for the involvement of governments in the development of standards and guidance materials and in their implementation;
- (c) Access to those standards and guidance materials should be free and unrestricted;
- (d) The process for developing the standards and guidance materials and the operation of the framework should be cost-effective and sustainable and take into account existing standards and guidance materials;
- (e) The framework should be flexible in view of future needs and developments in this area.

41. The SBSTA commended the Committee on Earth Observation Satellites (CEOS) and the Parties supporting space agencies on the progress made in 2007 in implementing actions in response to the GCOS implementation plan, and looks forward to continued progress during 2008. The SBSTA invited the CEOS to provide an updated progress report by its twenty-ninth session. The SBSTA noted the continued close working relationship between GCOS and the CEOS for linking space-based capabilities with global climate observing requirements.

42. The SBSTA welcomed the Cape Town Declaration²² adopted at the Group on Earth Observations Ministerial Summit, which recognizes the important contribution the Global Earth Observation System of Systems can make in response to the needs of the Convention and the growing need to further enhance such contributions. The SBSTA noted that such contributions will be made mainly through GCOS.

43. The SBSTA noted that systematic and continuous observations have significantly contributed to the key findings of the AR4 of the IPCC and play an integral and increasingly important role in monitoring and assessing impacts of, and in supporting adaptation to, climate change, as well as in contributing to the reduction of uncertainties. The SBSTA noted the importance of robust scientific information derived from the state-of-the-art observing technologies as well as conventional observations for supporting scientific assessment to inform action to address climate change.

²⁰ As mandated, the GTOS secretariat provided a progress report on this matter to the SBSTA at its twenty-sixth session (FCCC/SBSTA/2007/MISC.6). It provided an update to this report prior to the twenty-seventh session of the SBSTA (FCCC/SBSTA/2007/MISC.27).

²¹ See footnote 20.

²² Available at <<http://earthobservations.org/>>.

44. The SBSTA was informed of the workshop organized by GCOS, the World Climate Research Programme and the International Geosphere–Biosphere Programme,²³ held in Sydney, Australia, in October 2007, which examined, among other issues, requirements for future systematic observations resulting from the findings of the IPCC AR4. The workshop reinforced the importance of sustaining the long-term operation of the climate observing systems which provide the essential climate variables set down in the GCOS implementation plan and highlighted the need for Parties to share their data freely. The SBSTA noted that such efforts are particularly urgent in developing countries; however, it was noted that a number of areas also need to be addressed in developed countries.

VII. Fourth Assessment Report of the Intergovernmental Panel on Climate Change (Agenda item 7)

1. Proceedings

45. The SBSTA considered this item at its 3rd and 4th meetings, on 4 and 11 December, respectively. Statements were made by representatives of 25 Parties, including one speaking on behalf of the European Community and its member States²⁴ and one on behalf of AOSIS.

46. At its 3rd meeting, the SBSTA agreed to consider this item in informal consultations convened by the Chair with the assistance of Mr. Jean-Pascale van Ypersele (Belgium) and Mr. Ismail Abdel Rahim El Gizouli (Sudan). At the 4th meeting, Mr. van Ypersele reported on these consultations.

47. At its 4th meeting, the SBSTA considered and adopted conclusions²⁵ proposed by the Chair.

2. Conclusions

48. The SBSTA noted with appreciation the presentations²⁶ organized by the IPCC on the AR4 and, in particular, its Synthesis Report.

49. The SBSTA recognized that it is important that the AR4 be considered in depth by Parties to the Convention and its Kyoto Protocol so that all relevant agenda items are informed by the AR4. In this context, it requested the secretariat, under the guidance of the Chair of the SBSTA, to be prepared to invite the IPCC, in response to a request by Parties, to inform consideration of particular agenda items, in particular through focused briefings on information of relevance from the AR4 and other IPCC reports.

50. The SBSTA further requested the secretariat, under the guidance of the Chair of the SBSTA, to organize, in 2008, a workshop, with the participation of IPCC experts. The workshop would be held subject to the availability of resources and during a UNFCCC session. The aim of this workshop would be to facilitate the exchange of relevant information among Parties about the contents of the AR4.

51. The SBSTA invited Parties to submit, by 15 February 2008, their views on the AR4 for compilation into a miscellaneous document.

52. The SBSTA requested the secretariat to prepare a report on the workshop mentioned in paragraph 50 above for the information of Parties.

²³ Workshop titled “Future climate change research and observations: GCOS, WCRP and IGBP learning from the IPCC Fourth Assessment Report”.

²⁴ This statement was made in association with Albania, Bosnia and Herzegovina, Croatia, The former Yugoslav Republic of Macedonia, Serbia, Montenegro and Ukraine.

²⁵ Adopted as document FCCC/SBSTA/2007/L.20/Rev.1.

²⁶ <http://unfccc.int/meetings/cop_13/items/4189.php>.

53. The SBSTA agreed to conclude, at its twenty-ninth session, its consideration of the AR4 under this agenda item.

54. The SBSTA decided to recommend a draft decision²⁷ on this subject for adoption by the COP at its thirteenth session (for the text of the decision, see FCCC/SBSTA/2007/L.20/Add.1/Rev.1).

VIII. Methodological issues under the Convention

(Agenda item 8)

A. Annual report on the technical review of greenhouse gas inventories from Parties included in Annex I to the Convention

(Agenda item 8 (a))

1. Proceedings

55. The SBSTA considered this sub-item at its 3rd and 4th meetings, on 4 and 11 December, respectively. At its 3rd meeting, the SBSTA agreed to consider this sub-item in informal consultations convened by the Chair with the assistance of Ms. Anke Herold (European Community) and Mr. Nagmeldin Elhassan (Sudan). At the 4th meeting, Ms. Herold reported on these consultations.

56. At its 4th meeting, the SBSTA considered and adopted conclusions²⁸ proposed by the Chair.

2. Conclusions

57. The SBSTA welcomed the report by the secretariat on activities relating to the technical review of greenhouse gas (GHG) inventories of Parties included in Annex I to the Convention (Annex I Parties).²⁹

58. The SBSTA noted that the review activities, which include individual inventory reviews and the training programme for review experts, as well as the GHG information system, in particular the CRF Reporter software developed by the secretariat, continue to contribute to improvements in the effectiveness and efficiency of the review process and review experts, the quality of inventories of Annex I Parties and the reliability of information available to the COP.

59. The SBSTA reaffirmed the importance of meetings of lead reviewers and requested the secretariat to continue to organize these meetings. The SBSTA encouraged Parties in a position to do so to ensure proper funding for this activity.

60. The SBSTA acknowledged the commendable effort made by Parties and experts, supported by the secretariat, that made it possible to conduct 40 reviews in 2007, including 36 in-country reviews, and publish the corresponding review reports under established deadlines.³⁰ However, it noted that the review process needs further strengthening, in particular through the participation of an increased number of well-trained review experts and more support from the secretariat to continue with the review procedures established by the UNFCCC review guidelines.³⁰

61. The SBSTA acknowledged the problems indicated in the report referred to in paragraph 57 above, in particular some delays in the preparation of final reports, a lack of sufficient experts being available, resulting in individual experts having to participate in multiple reviews, and the lack of funding to continue and improve the training of new review experts.

²⁷ For the text as adopted, see document FCCC/CP/2007/6/Add.1, decision 5/CP.13.

²⁸ Adopted as document FCCC/SBSTA/2007/L.12.

²⁹ FCCC/SBSTA/2007/INF.4.

³⁰ "UNFCCC guidelines for the technical review of greenhouse gas inventories from Parties included in Annex I to the Convention".

62. The SBSTA noted that several Parties did not nominate experts for the roster of experts and that a number of experts nominated to the roster of experts did not participate in the reviews,³¹ contributing to the problems identified in paragraph 61 above. The SBSTA strongly encouraged these Parties to nominate experts to the roster of experts and, to this end, encouraged Parties to update, at least once a year, the roster of experts by nominating new experts where necessary and removing from the roster experts who are no longer available. The SBSTA further encouraged Parties to ensure that experts nominated to the roster of experts participate in the training programme and, providing they have passed the mandatory training, that they are made available to participate in the review process.

63. The SBSTA further noted the importance of the training programme for new experts to the review of GHG inventories under the Convention. The SBSTA requested the secretariat to update the training programme to take into account the methodological developments in GHG inventories and the experience gained in the review process, and to continue as soon as possible with the training of review experts nominated to the roster of experts, subject to the availability of resources. The SBSTA strongly encouraged Parties in a position to do so to provide the necessary funding for the training programme.

64. The SBSTA requested the secretariat to continue the development and maintenance of the software tools for reporting and reviewing GHG information, including CRF Reporter, and to organize in 2008 a meeting of the users of CRF Reporter in order to establish priorities for further development to take into account the experiences of users, subject to the availability of resources. The SBSTA encouraged Parties in a position to do so to ensure proper funding of these activities.

65. The SBSTA reiterated the need for continued analysis of the effectiveness of the review process in implementing decision 12/CP.9 and the conclusions of the SBSTA at its twenty-fourth session.³²

66. The SBSTA also noted with concern the high volume of work in 2008 related to the reviews of the national communications, the rescheduled reviews of 2007 inventory submissions and the forthcoming reviews of 2008 inventory submissions. This will place considerable pressure on, and demand for resources from, the Parties, review experts and the secretariat.

67. The SBSTA further noted that in accordance with the conclusions by the COP at its twelfth session, there is a need for continued flexibility in the timing of the review activities for the 2007 inventory submissions and that for those Parties where an in-country review of the 2006 inventory submission was conducted in 2007, the review of the 2007 inventory submission should be conducted in conjunction with the review of the 2008 inventory submission, with a focus on the most recent submission. The SBSTA requested the lead reviewers to consider this issue at their next meeting and make recommendations on how to implement this flexibility.

B. Greenhouse gas data interface (Agenda item 8 (b))

1. Proceedings

68. The SBSTA considered this sub-item at its 3rd and 4th meetings, on 4 and 11 December, respectively. At its 3rd meeting, the SBSTA agreed to consider this sub-item in informal consultations convened by the Chair with the assistance of Mr. Len Brown (New Zealand). At the 4th meeting, Mr. Brown reported on these consultations.

69. At its 4th meeting, the SBSTA considered draft conclusions³³ proposed by the Chair, and adopted them as amended by the Chair.

³¹ See FCCC/SBSTA/2007/INF.4, table 1, for a list of Parties that provided experts for reviews conducted in 2007.

³² FCCC/SBSTA/2006/5, paragraph 95.

³³ FCCC/SBSTA/2007/L.15.

2. Conclusions

70. The SBSTA welcomed the progress made by the secretariat in providing a simple and user-friendly interface to assist Parties in searching and sorting available GHG inventory data.³⁴ The SBSTA noted with appreciation that the secretariat completed its work before its twenty-seventh session.³⁵

71. The SBSTA recognized that the interface requires continuous support from, and maintenance by, the secretariat, which has resource implications. The SBSTA invited Parties in a position to do so to provide resources for support and maintenance of the interface.

72. The SBSTA requested the secretariat to use population and gross domestic product (GDP) data that are publicly available on the website of the Statistics Division of the United Nations,³⁶ noting that the sources of population and GDP data may need to be further considered at a future session. The exact source of the data used should be clearly shown on the interface.

73. The SBSTA noted that the common reporting format (CRF) data prepared using the CRF Reporter software are readily available for import into the UNFCCC GHG database. The import of data in other formats may have resource implications.

74. The SBSTA requested the secretariat to include on the interface, by its twenty-ninth session, a new function to provide, in a simple and user-friendly form, the facility to calculate user-defined indicators from the emissions, population and GDP data available through the interface, subject to the availability of resources.

75. The SBSTA also requested the secretariat to develop, before its twenty-eighth session, a separate section on the interface providing access to total national emissions data for the base year under the Kyoto Protocol for the Parties included in Annex I to the Convention that are also Parties to the Kyoto Protocol, as soon as these data have been reviewed and finalized through the initial review process.

76. The SBSTA agreed to consider, at its twenty-ninth session, matters relating to the further development of the interface with a view to evaluating progress and determining further steps, including the possibility to include information related to the Kyoto Protocol in the interface.

C. Emissions from fuel used for international aviation and maritime transport

(Agenda item 8 (c))

77. The SBSTA considered this sub-item at its 3rd and 4th meetings, on 4 and 11 December, respectively. Statements were made by representatives of seven Parties, including one speaking on behalf of the European Community and its member States.³⁷

78. At its 3rd meeting, the SBSTA agreed that the Chair would consult on how this item would be considered. At the 4th meeting, the Chair reported that his consultations had not resulted in an agreement. At the same meeting, the SBSTA, on a proposal by the Chair, agreed to continue its consideration of this issue at its twenty-eighth session.

³⁴ FCCC/SBSTA/2004/13, paragraph 58, FCCC/SBSTA/2006/5, paragraph 143, and FCCC/SBSTA/2007/4, paragraph 64.

³⁵ FCCC/SBSTA/2007/4, paragraph 64.

³⁶ <<http://unstats.un.org/unsd/databases.htm>>. The data series for inclusion in the interface are "Population, official mid-year estimates (thousands)" and "GDP at market prices, constant 2000 US\$ (World Bank estimates)".

³⁷ This statement was made in association with Albania, Bosnia and Herzegovina, Croatia, The former Yugoslav Republic of Macedonia, Serbia, Montenegro and Ukraine.

IX. Methodological issues under the Kyoto Protocol

(Agenda item 9)

A. Implications of the establishment of new hydrochlorofluorocarbon-22 (HCFC-22) facilities seeking to obtain certified emission reductions for the destruction of hydrofluorocarbon-23 (HFC-23)

(Agenda item 9 (a))

1. Proceedings

79. The SBSTA considered this sub-item at its 3rd and 4th meetings, on 4 and 11 December, respectively. Statements were made by representatives of six Parties, including one speaking on behalf of the European Community and its member States.³⁸

80. At its 3rd meeting, the SBSTA agreed to consider this sub-item in informal consultations convened by the Chair with the assistance of Ms. Marcela Main (Chile) and Mr. Klaus Radunsky (Austria). At the 4th meeting, Mr. Radunsky reported on these consultations.

81. At its 4th meeting, the SBSTA considered and adopted conclusions³⁹ proposed by the Chair.

2. Conclusions

82. The SBSTA noted that the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (CMP) recognized, in its decision 8/CMP.1, that issuing certified emission reductions for the destruction of hydrofluorocarbon-23 (HFC-23) at new hydrochlorofluorocarbon-22 (HCFC-22) facilities could lead to higher global production of HCFC-22 and/or HFC-23 than would otherwise occur and that the clean development mechanism (CDM) should not lead to such increases.

83. The SBSTA deliberated on the submissions from Parties contained in document FCCC/SBSTA/2007/MISC.17, which elaborate on practical solutions to address the implications of the situation referred to in paragraph 82 above.

84. The SBSTA did not complete its consideration of the issue under this agenda sub-item and agreed to continue its consideration of this issue at its twenty-eighth session.

B. Implications of possible changes to the limit for small-scale afforestation and reforestation clean development mechanism project activities

(Agenda item 9 (b))

1. Proceedings

85. The SBSTA considered this sub-item at its 3rd and 4th meetings, on 4 and 11 December, respectively. Statements were made by representatives of 14 Parties.

86. At its 3rd meeting, the SBSTA agreed to consider this sub-item in informal consultations convened by the Chair with the assistance of Ms. Main and Mr. Radunsky. At the 4th meeting, Ms. Main reported on these consultations.

87. At its 4th meeting, the SBSTA considered and adopted conclusions⁴⁰ proposed by the Chair.

³⁸ This statement was made in association with Albania, Bosnia and Herzegovina, Croatia, The former Yugoslav Republic of Macedonia, Serbia, Montenegro and Ukraine.

³⁹ Adopted as document FCCC/SBSTA/2007/L.13.

⁴⁰ Adopted as document FCCC/SBSTA/2007/L.18.

2. Conclusions

88. The SBSTA noted that the CMP, in its decision 1/CMP.2, requested Parties, intergovernmental organizations (IGOs) and NGOs to submit to the secretariat their views on the implications of possibly changing the limit established for small-scale afforestation and reforestation (A/R) CDM project activities under decision 6/CMP.1 for consideration by the SBSTA at its twenty-sixth session.

89. The SBSTA took note of the submissions from Parties on the social effects, economic effects and environmental effects (including estimation of leakage) of a possible change to the limit established under decision 5/CMP.1 for small-scale A/R CDM project activities.⁴¹

90. The SBSTA decided to recommend a draft decision⁴² on this subject for adoption by the CMP at its third session (for the text of the decision, see FCCC/SBSTA/2007/L.18/Add.1).

C. Carbon dioxide capture and storage in geological formations as clean development mechanism project activities (Agenda item 9 (c))

1. Proceedings

91. The SBSTA considered this sub-item at its 3rd and 4th meetings, on 4 and 11 December, respectively. Statements were made by representatives of 22 Parties, including one speaking on behalf of the European Community and its member States⁴³ and one speaking on behalf of the African Group.

92. At its 3rd meeting, the SBSTA agreed to consider this sub-item in informal consultations convened by the Chair with the assistance of Ms. Main and Mr. Radunsky. At the 4th meeting, Ms. Main reported on these consultations.

93. At its 4th meeting, the SBSTA considered and adopted conclusions⁴⁴ proposed by the Chair.

2. Conclusions

94. The SBSTA noted that the CMP, by its decision 1/CMP.2, requested the Executive Board of the CDM to continue to consider proposals for new methodologies, including project design documents for carbon dioxide capture and storage (CCS) in geological formations as CDM project activities and that the approval of such methodologies for use for CDM project activities by the Executive Board can occur only after further guidance from the CMP.

95. The SBSTA noted that the CMP, by the same decision, requested IGOs and NGOs to provide information to the secretariat on their views on issues relevant to the consideration of CCS in geological formations as CDM project activities.⁴⁵ It also invited Parties to make submissions to the secretariat on the same issues, taking into account the submissions referred to above. The SBSTA was further requested to prepare recommendations on CCS in geological formations as CDM project activities for consideration by the CMP at its third session with a view to taking a decision at its fourth session.

⁴¹ FCCC/SBSTA/2007/MISC.19 and Add.1.

⁴² For the text as adopted, see document FCCC/KP/CMP/2007/9/Add.1, decision 9/CMP.3.

⁴³ This statement was made in association with Albania, Bosnia and Herzegovina, Croatia, The former Yugoslav Republic of Macedonia, Serbia, Montenegro and Ukraine.

⁴⁴ Adopted as document FCCC/SBSTA/2007/L.19.

⁴⁵ Decision 1/CMP.2, paragraph 21.

96. The SBSTA took note of and considered the submissions from Parties and accredited NGOs⁴⁶ and agreed to request the secretariat to prepare a synthesis report on these, highlighting the technical, methodological, legal and policy issues therein, for consideration at its twenty-eighth session.

97. The SBSTA invited Parties, IGOs and accredited NGOs to submit to the secretariat, by 16 June 2008, their views on, and including but not limited to, technological, methodological, legal, policy and financial issues additional to those referred to in paragraph 95 above, and in particular reflecting the informal discussions that took place during the twenty-seventh session of the SBSTA, highlighting the particular concerns of Parties.

98. The SBSTA requested the secretariat to prepare a synthesis report based on the submissions referred to in paragraph 97 above. This synthesis report, along with the synthesis report referred to in paragraph 96 above, shall be considered by the SBSTA at its twenty-ninth session.

D. Good practice guidance for land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol
(Agenda item 9 (d))

1. Proceedings

99. The SBSTA considered this sub-item at its 3rd and 4th meetings, on 4 and 11 December, respectively. Statements were made by representatives of three Parties. At its 3rd meeting, the SBSTA agreed to consider this sub-item in informal consultations convened by the Chair with the assistance of Ms. Herold and Mr. Elhassan. At the 4th meeting, Ms. Herold reported on these consultations.

100. At its 4th meeting, the SBSTA considered and adopted conclusions⁴⁷ proposed by the Chair.

2. Conclusions

101. The SBSTA took note of the information contained in document FCCC/SBSTA/2007/INF.2 on issues relating to the tables of the CRF⁴⁸ for reporting estimates of GHG emissions and removals from land use, land-use change and forestry (LULUCF) activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol.

102. The SBSTA decided to recommend a draft decision⁴⁹ on good practice guidance for LULUCF activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol for adoption by the CMP at its third session (for the text of the decision, see FCCC/SBSTA/2007/L.21/Add.1).

103. The SBSTA requested the secretariat, in implementing the decision referred to in paragraph 102 above, subject to the availability of supplementary funding, to develop a module to the CRF Reporter software for the tables for reporting activities under Article 3, paragraphs 3 and 4. It further requested the secretariat to release the module by 1 April 2009, at the latest, after the testing of a trial version of the module in cooperation with the reporting Parties, in order to facilitate the submission of the tables by Parties in 2010, and to report thereon to the SBSTA at its thirty-first session. The SBSTA encouraged Parties in a position to do so to ensure funding of the development of this module.

⁴⁶ FCCC/SBSTA/2007/MISC.18, FCCC/SBSTA/2007/MISC.18/Add.1 and Add.2 and the submissions from NGOs available at <http://unfccc.int/parties_and_observers/ngo/items/3689.php>.

⁴⁷ Adopted as document FCCC/SBSTA/2007/L.21.

⁴⁸ The CRF is a standardized format to be used by Parties for electronic reporting of estimates of GHG emissions and removals and any other relevant information. For technical reasons (such as size of tables and fonts), the layout of the printed version of the tables of the CRF for land use, land-use change and forestry activities in the annex to the draft decision to be adopted under agenda item 9 (d) of the SBSTA cannot be standardized.

⁴⁹ For the text as adopted, see document FCCC/KP/CMP/2007/9/Add.1, decision 6/CMP.3.

104. The SBSTA agreed to continue its consideration of the information included in the annex⁵⁰ at its twenty-eighth session with a view to concluding its consideration of this information at that session.

X. Scientific, technical and socio-economic aspects of mitigation of climate change

(Agenda item 10)

1. Proceedings

105. The SBSTA considered this item at its 3rd and 4th meetings, on 4 and 11 December, respectively. Statements were made by representatives of six Parties, including one speaking on behalf of the European Community and its member States.⁵¹

106. At its 3rd meeting, the SBSTA agreed to consider this sub-item in informal consultations convened by the Chair with the assistance of Mr. Greg Picker (Australia). At the 4th meeting, Mr. Picker reported on these consultations.

107. At its 4th meeting, the SBSTA considered and adopted conclusions⁵² proposed by the Chair.

2. Conclusions

108. The SBSTA took note of the views of Parties contained in document FCCC/SBSTA/2007/MISC.20, the information contained in document FCCC/SBSTA/2007/INF.3 and the summaries⁵³ of the chair of the workshops that were organized at its twenty-fourth, twenty-sixth and twenty-seventh sessions.

109. The SBSTA expressed its appreciation to all presenters for their contributions. The SBSTA noted that the workshops provided for a useful initial exchange of information and sharing of experiences on a wide range of issues relating to: agriculture, forestry and rural development; urban planning and development, including transportation; energy efficiency, including industry, and residential and commercial end-use; power generation, including clean fossil fuels and renewable energy; and non-carbon dioxide emissions, including methane recovery and utilization.

110. The SBSTA recognized the usefulness of the information presented during all workshops and encouraged Parties to make use of this information in their deliberations. The SBSTA also noted that mitigation of climate change is being addressed under other agenda items of the SBSTA, by other bodies and within other processes under the Convention and its Kyoto Protocol.⁵⁴

111. The SBSTA agreed to continue consideration of issues on this subject at its next session. The SBSTA invited Parties to submit to the secretariat, by 15 March 2008, their views on possible future work under this agenda item.

⁵⁰ See annex I.

⁵¹ This statement was made in association with Albania, Bosnia and Herzegovina, Croatia, The former Yugoslav Republic of Macedonia, Serbia, Montenegro and Ukraine.

⁵² Adopted as document FCCC/SBSTA/2007/L.16.

⁵³ These summaries were presented orally at the twenty-fourth, twenty-sixth and twenty-seventh sessions of the SBSTA and are available on the UNFCCC website at <http://unfccc.int/files/methods_and_science/mitigation/application/pdf/mitigation_ws_sbsta24_chair_summary.pdf>, <http://unfccc.int/files/methods_and_science/mitigation/application/pdf/summary_3workshops_160507.pdf> and <http://unfccc.int/methods_and_science/mitigation/items/4114.php>.

⁵⁴ These may include: the SBSTA agenda item on the AR4 of the IPCC; the Ad Hoc Working Group on Further Commitments for Annex I Parties under the Kyoto Protocol; and the discussion on long-term cooperative action to address climate change under the Convention.

XI. Matters relating to Article 2, paragraph 3, of the Kyoto Protocol

(Agenda item 11)

112. The SBSTA considered this item at its 3rd and 4th meetings, on 4 and 11 December, respectively. Statements were made by representatives of six Parties, including one speaking on behalf of the European Community and its member States⁵⁵ and one on behalf of the Group of 77 and China.

113. At its 3rd meeting, the SBSTA agreed that the Chair would consult on how this item would be considered. At the 4th meeting, the Chair reported that his consultations had not resulted in an agreement. At its 4th meeting, the SBSTA, on a proposal by the Chair, agreed to continue its consideration of this issue at its twenty-eighth session.

XII. Other matters

(Agenda item 12)

114. The SBSTA considered this item at its 3rd meeting, on 4 December. At the 3rd meeting a representative of Argentina made a statement on the Falkland Islands (Malvinas), the full text of which is contained in document FCCC/SBSTA/2007/MISC.30. Statements were made by representatives of five Parties.

115. At the same meeting, the secretariat informed Parties that no new information on activities implemented jointly under the pilot phase had been received since the last synthesis report.

XIII. Report on the session

(Agenda item 13)

116. At its 4th meeting, on 11 December, the SBSTA considered and adopted the draft report on its twenty-seventh session.⁵⁶ At the same meeting, on a proposal by the Chair, the SBSTA authorized the Chair to complete the report on the session, with the assistance of the secretariat.

XIV. Closure of the session

117. At the 4th meeting, on 11 December, the representative of the Executive Secretary shared with the SBSTA a preliminary evaluation of the resource implications of conclusions adopted. This follows decision 16/CP.9, which requests the Executive Secretary to provide an indication of the administrative and budgetary implications of decisions if these cannot be met from existing resources within the core budget.

118. According to the secretariat's first estimates, the conclusions and draft decisions adopted during the twenty-seventh session of the SBSTA will require additional resources of approximately USD 1,339,000.

119. These conclusions and decisions relate to: the Nairobi work programme; development and transfer of technologies;⁵⁷ reducing emissions from deforestation; research and systematic observation; the AR4 of the IPCC; methodological issues under the Convention and its Protocol; and scientific, technical and socio-economic aspects of mitigation of climate change.

⁵⁵ This statement was made in association with Albania, Bosnia and Herzegovina, Croatia, The former Yugoslav Republic of Macedonia, Serbia, Montenegro and Ukraine.

⁵⁶ Adopted as document FCCC/SBSTA/2007/L.11.

⁵⁷ SBSTA-related activities on the development and transfer of technologies were included in the conclusions and decisions of the COP (see para. 24 above), but the associated resource implications of these activities are included in the information provided in paragraphs 118 to 120.

120. The conclusions and decisions encompass: the organization of eight workshops and meetings; the preparation of 20 documents and publications; the development of a web platform; reporting module software; and the organization and update of three training programmes.

121. The representative of the Executive Secretary indicated that the secretariat will further analyse the conclusions and incorporate the requirements in the list of supplementary activities. He reminded delegates that the SBI at its twenty-sixth session had recommended a draft decision⁵⁸ to the COP at its thirteenth session and to the CMP at its third session on the secretariat's programme budget and work programme for 2008–2009, amounting to USD 54,031,584, and had taken note of the resource requirements under the Trust Fund for Supplementary Activities (USD 19,930,187) and the Trust Fund for Participation in the UNFCCC Process (USD 5,650,000). The additional activities requested by Parties during this session would, for the most part, be covered through these resources.

122. Before closing the session, the Chair thanked delegates, the chairs of contact groups and facilitators of informal consultations for their contributions.

⁵⁸ For the text as adopted, see document FCCC/CP/2007/6/Add.1, decision 13/CP.13, and document FCCC/KP/CMP/2007/9/Add.1, decision 11/CMP.3.

Annex I

**Calculation of accounting quantities for activities under Article 3,
paragraphs 3 and 4**

1. Table 1 shows in a tabular format the calculation of the accounting quantity for each of the activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol, for the first commitment period. Symbols and formulae used in the table are explained on the following pages.
2. Table 2 contains a numerical example, also for the first commitment period, which shows the calculation of the accounting quantity for each activity under annual accounting after the fourth year of the commitment period. For commitment period accounting, the steps would be identical, but the calculation would not be reported until after year five of the commitment period.

Table 1. Calculation of accounting quantities for activities under Article 3, paragraphs 3 and 4

INFORMATION TABLE ON ACCOUNTING FOR ACTIVITIES UNDER ARTICLE 3, PARAGRAPHS 3 AND 4, OF THE KYOTO PROTOCOL

Country _____
 Inventory Year _____
 Submission _____
 Number of the reported year in the commitment period: n

Commitment period accounting
 Annual accounting

| GREENHOUSE GAS SOURCE AND SINK ACTIVITIES | BY ⁽⁵⁾ | Net emissions/removals ⁽¹⁾ | | | | | | Accounting Parameters ⁽⁷⁾ | Accounting Quantity ⁽⁸⁾ |
|------------------------------------------------------------------------------------------------|-------------------|---------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|--------------------------------------|------------------------------------|
| | | 2008 | 2009 | 2010 | 2011 | 2012 | Total ⁽⁶⁾ | | |
| | | (Gg CO ₂ equivalent) | | | | | | | |
| A. Article 3.3 activities | | | | | | | | | |
| A.1. Afforestation and Reforestation | | | | | | | | | AQAR_T |
| A.1.1. Units of land not harvested since the beginning of the commitment period ⁽²⁾ | | AR ^{nh} _t | AR ^{nh} _t | AR ^{nh} _t | AR ^{nh} _t | AR ^{nh} _t | AR ^{nh} _T | | AQAR ^{nh} _T |
| A.1.2. Units of land harvested since the beginning of the commitment period ⁽²⁾ | | | | | | | | | AQAR ^h _T |
| [specify identification code] | | AR ^{h1} _t | AR ^{h1} _t | AR ^{h1} _t | AR ^{h1} _t | AR ^{h1} _t | AR ^{h1} _T | | AQAR ^{h1} _T |
| | | AR ^{h2} _t | AR ^{h2} _t | AR ^{h2} _t | AR ^{h2} _t | AR ^{h2} _t | AR ^{h2} _T | | AQAR ^{h2} _T |
| | | AR ^{h3} _t | AR ^{h3} _t | AR ^{h3} _t | AR ^{h3} _t | AR ^{h3} _t | AR ^{h3} _T | | AQAR ^{h3} _T |
| A.2. Deforestation | | D _t | D _t | D _t | D _t | D _t | D _T | | AQD_T |
| B. Article 3.4 activities | | | | | | | | | |
| B.1. Forest Management (if elected) | | FM _t | FM _t | FM _t | FM _t | FM _t | FM _T | | AQ _{FM} |
| 3.3 offset ⁽³⁾ | | | | | | | | OFF _{ARD} | AQ _{OFF} |
| FM cap ⁽⁴⁾ | | | | | | | | CAP | AQ _{CAP} |
| B.2. Cropland Management (if elected) | CM _{BY} | CM _t | CM _t | CM _t | CM _t | CM _t | CM _T | CM _{net} | AQ _{CM_T} |
| B.3. Grazing Land Management (if elected) | GLM _{BY} | GLM _t | GLM _t | GLM _t | GLM _t | GLM _t | GLM _T | GLM _{net} | AQ _{GLM_T} |
| B.4. Revegetation (if elected) | RV _{BY} | RV _t | RV _t | RV _t | RV _t | RV _t | RV _T | RV _{net} | AQ _{RV_T} |

Note: The footnotes to this table are provided with table "Information table on accounting for activities under Articles 3.3 and 3.4 of the Kyoto Protocol" in the annex to decision 6/CMP.3 (FCCC/KP/CMP/2007/9/Add.2).

AR^{nh}_t = net emissions and removals for category A.1.1 for commitment period year t, in Gg CO₂ eq.

AR^{hx}_t = net emissions and removals for a particular land unit (x) in category A.1.2 for commitment period year t, in Gg CO₂ eq.

D_t = net emissions and removals for category A.2 for commitment period year t, in Gg CO₂ eq.

CAP = value inscribed for Party in annex to decision 16/CMP.1, converted to Gg CO₂ eq. and multiplied by five.

FM_t = net emissions and removals for category B.1 for commitment period year t, in Gg CO₂ eq.

CM_{BY} = net emissions and removals for category B.2 for the Party's base year, in Gg CO₂ eq.

CM_t = net emissions and removals for category B.2 for commitment period year t in Gg CO₂ eq.

GLM_{BY} = net emissions and removals for category B.3 for the Party's base year, in Gg CO₂ eq.

GLM_t = net emissions and removals for category B.3 for commitment period year t in Gg CO₂ eq.

RV_{BY} = net emissions and removals for category B.4 for the Party's base year, in Gg CO₂ eq.

RV_t = net emissions and removals for category B.4 for commitment period year t in Gg CO₂ eq.

Key to symbols used in table 1

Afforestation and Reforestation

AR_t^{nh} = net emissions and removals for category A.1.1 for commitment period year t, in Gg CO₂ eq.

$$AR_T^{nh} = \sum_{t=2008}^N (AR_t^{nh}),$$

where N is the most recently reported year of the commitment period

$$AQAR_T^{nh} = AR_T^{nh}$$

AR_t^{hx} = net emissions and removals for a particular land unit in category A.1.2 for commitment period year t, in Gg CO₂ eq.

$$AR_T^{hx} = \sum_{t=2008}^N (AR_t^{hx}) \text{ for a particular land unit (x),}$$

where N is the most recently reported year of the commitment period

$AQAR_T^{hx}$: If $AR_T^{hx} \geq 0$, then $AQAR_T^{hx} = 0$, else $AQAR_T^{hx} = AR_T^{hx}$

$$AQAR_T^h = \sum_{x=1}^U AQAR_T^{hx},$$

where U is the last unit of land harvested

$$AQAR_T = AQAR_T^{nh} + AQAR_T^h$$

Deforestation

D_t = net emissions and removals for category A.2 for commitment period year t, in Gg CO₂ eq.

$$D_T = \sum_{t=2008}^N (D_t), \text{ where N is the most recently reported year of the commitment period}$$

$$AQD_T = D_T$$

Forest Management

CAP = value inscribed for Party in annex to decision 16/CMP.1, converted to Gg CO₂ eq. and multiplied by 5.

$AQAR_T$ = total accounting quantity for afforestation and reforestation.

AQD_T = total accounting quantity for deforestation.

OFF_{ARD} :

IF $\sum (AQAR_T + AQD_T) \leq 0$, then $OFF_{ARD} = 0$; else

IF $(AQAR_T + AQD_T) < 165,000$, then $OFF_{ARD} = (AQAR_T + AQD_T)$; else $OFF_{ARD} = 165,000$

FM_t = net emissions and removals for category B.1 for commitment period year t, in Gg CO₂ eq.

$$FM_T = \sum_{t=2008}^N (FM_t), \text{ where N is the most recently reported year of the commitment period}$$

AQ_{CAP} :

If $|FM_T| \leq CAP$, then $AQ_{CAP} = FM_T$, else
If $FM_T < 0$, then $AQ_{CAP} = -CAP$; else $AQ_{CAP} = CAP$

AQ_{OFF} :

If $OFF_{ARD} = 0$, then $AQ_{OFF} = 0$; else
If $FM_T \geq 0$, then $AQ_{OFF} = 0$; else
If $(|FM_T| - |AQ_{CAP}|) \leq 0$, then $AQ_{OFF} = 0$; else
If $(|FM_T| - |AQ_{CAP}|) \leq OFF_{ARD}$, then $AQ_{OFF} = (FM_T - AQ_{CAP})$, else

$AQ_{OFF} = -OFF_{ARD}$

$AQ_{FM} = AQ_{CAP} + AQ_{OFF}$

Cropland Management

CM_{BY} = net emissions and removals for category B.2 for the Party's base year, in Gg CO₂ eq.

CM_t = net emissions and removals for category B.2 for commitment period year t in Gg CO₂ eq.

$CM_T = \sum_{t=2008}^N (CM_t)$, where N is the most recently reported year of the commitment period

CP_t = number of years reported since the beginning of the commitment period.

$CP_t = t - 2007$; If $t = 2008$, $CP_t = 1$,

$CM_{net} = CM_{BY} * CP_N$

$AQCM_T = CM_T - CM_{net}$

Grazing Land Management

GLM_{BY} = net emissions and removals for category B.3 for the Party's base year, in Gg CO₂ eq.

GLM_t = net emissions and removals for category B.3 for commitment period year t in Gg CO₂ eq.

$GLM_T = \sum_{t=2008}^N (GLM_t)$, where N is the most recently reported year of the commitment period.

$GLM_{net} = GLM_{BY} * CP_N$

$AQGLM_T = GLM_T - GLM_{net}$

Revegetation

RV_{BY} = net emissions and removals for category B.4 for the Party's base year, in Gg CO₂ eq.

RV_t = net emissions and removals for category B.4 for commitment period year t, in Gg CO₂ eq.

$RV_T = \sum_{t=2008}^N (RV_t)$, where N is the most recently reported year of the commitment period

$RV_{net} = RV_{BY} * CP_N$

$AQRV_T = RV_T - RV_{net}$

Table 2. Calculation of accounting quantities for activities under Article 3, paragraphs 3 and 4: an example

INFORMATION TABLE ON ACCOUNTING FOR ACTIVITIES UNDER ARTICLES 3.3 AND 3.4 OF THE KYOTO PROTOCOL

Commitment period accounting Country
 Annual accounting Inventory Year
 Submission
 Number of the reported year in the commitment period: 4

| GREENHOUSE GAS SOURCE AND SINK ACTIVITIES | BY ⁽⁵⁾ | Net emissions/removals ⁽¹⁾ | | | | | Accounting Parameters ⁽⁷⁾ | Accounting Quantity ⁽⁸⁾ |
|------------------------------------------------------------------------------------------------|-------------------|---------------------------------------|---------|---------|---------|------|--------------------------------------|------------------------------------|
| | | 2008 | 2009 | 2010 | 2011 | 2012 | | |
| (Gg CO ₂ equivalent) | | | | | | | | |
| A. Article 3.3 activities | | | | | | | | |
| A.1. Afforestation and Reforestation | | | | | | | | -75,000 |
| A.1.1. Units of land not harvested since the beginning of the commitment period ⁽²⁾ | | -10,000 | -10,000 | -10,000 | -10,000 | | -40,000 | -40,000 |
| A.1.2. Units of land harvested since the beginning of the commitment period ⁽²⁾ | | | | | | | | -35,000 |
| <i>Unit A</i> | | -2,000 | -2,000 | -5,000 | -3,000 | | -12,000 | -12,000 |
| <i>Unit B</i> | | -4,000 | 10,000 | -3,000 | -6,000 | | -3,000 | -3,000 |
| <i>Unit C</i> | | -4,000 | -3,000 | -2,000 | 15,000 | | 6,000 | 0 |
| <i>Unit D</i> | | -3,000 | 10,000 | 0 | -4,000 | | 3,000 | 0 |
| <i>Unit E</i> | | -5,000 | -5,000 | -5,000 | -5,000 | | -20,000 | -20,000 |
| A.2. Deforestation | | -30,000 | 200,000 | 0 | -10,000 | | 160,000 | 160,000 |
| B. Article 3.4 activities | | | | | | | | |
| B.1. Forest Management (if elected) | | -60,000 | -80,000 | -60,000 | -40,000 | | -240,000 | -150,000 |
| 3.3 offset ⁽³⁾ | | | | | | | 85,000 | -85,000 |
| FM cap ⁽⁴⁾ | | | | | | | 65,000 | -65,000 |
| B.2. Cropland Management (if elected) | -2,000 | -10,000 | -10,000 | -10,000 | -6,000 | | -36,000 | -8,000 |
| B.3. Grazing Land Management (if elected) | 5,000 | -2,000 | -3,000 | -3,000 | -4,000 | | -12,000 | 20,000 |
| B.4. Revegetation (if elected) | 0 | -3,000 | -3,000 | -5,000 | -5,000 | | -16,000 | 0 |

Note: The footnotes to this table are provided with table "Information table on accounting for activities under Articles 3.3 and 3.4 of the Kyoto Protocol" in the annex to decision 6/CMP.3 (FCCC/KP/CMP/2007/9/Add.2).

Annex II**Documents before the Subsidiary Body for Scientific and Technological Advice at its twenty-seventh session****Documents prepared for the session**

| | |
|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FCCC/SBSTA/2007/5 | Provisional agenda and annotations. Note by the Executive Secretary |
| FCCC/SBSTA/2007/6 | Synthesis report on technologies for adaptation identified in the submissions from Parties and relevant organizations. Note by the secretariat |
| FCCC/SBSTA/2007/7 | Report on the workshop on climate-related risks and extreme events. Note by the secretariat |
| FCCC/SBSTA/2007/8 | Synthesis of information and views on methods and tools submitted by Parties and relevant organizations. Note by the secretariat |
| FCCC/SBSTA/2007/9 | Synthesis of information and views on adaptation planning and practices submitted by Parties and relevant organizations. Note by the secretariat |
| FCCC/SBSTA/2007/10 | Synthesis of outputs of the work of the Least Developed Countries Expert Group, the Consultative Group of Experts on National Communications from Parties not included in Annex I to the Convention and the Expert Group on Technology Transfer, relevant to adaptation planning and practices. Note by the secretariat |
| FCCC/SBSTA/2007/11 | Report on the workshop on best practices in conducting technology needs assessments. Note by the secretariat |
| FCCC/SBSTA/2007/12 | Synthesis of ongoing and planned adaptation research and adaptation research needs identified in submissions by Parties and relevant organizations. Note by the secretariat |
| FCCC/SBSTA/2007/13 and Add.1 | Annual report of the Expert Group on Technology Transfer for 2007. Note by the Chair of the Expert Group on Technology Transfer |
| FCCC/SBSTA/2007/14 | Synthesis of information on economic diversification submitted by Parties and relevant organizations. Note by the secretariat |
| FCCC/SBSTA/2007/15 | Report on the workshop on adaptation planning and practices. Note by the secretariat |
| FCCC/SBSTA/2007/INF.2 | Synthesis of views on the tables of the common reporting format for reporting estimates of greenhouse gas emissions and removals from land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol in accordance with decision 15/CP.10 and relevant experiences, submitted by Parties. Note by the secretariat |

| | |
|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FCCC/SBSTA/2007/INF.3 | Information presented by Parties during the workshops on mitigation. Note by the secretariat |
| FCCC/SBSTA/2007/INF.4 | Annual report on the technical review of greenhouse gas inventories from Parties included in Annex I to the Convention. Note by the secretariat |
| FCCC/SBSTA/2007/MISC.10 and Add.1 | Information on adaptation approaches, strategies, practices and technologies at the regional, national and local levels in different sectors, as well as on experiences, needs and concerns. Submissions from Parties |
| FCCC/SBSTA/2007/MISC.11 | Information on adaptation approaches, strategies, practices and technologies at the regional, national and local levels in different sectors, as well as on experiences, needs and concerns. Submissions from relevant organizations |
| FCCC/SBSTA/2007/MISC.12 and Add.1 | Information on methods and tools for impact, vulnerability and adaptation assessments. Submissions from Parties |
| FCCC/SBSTA/2007/MISC.13 | Information on methods and tools for impact, vulnerability and adaptation assessments. Submissions from relevant organizations |
| FCCC/SBSTA/2007/MISC.14 and Add.1–3 | Views on issues related to further steps under the Convention related to reducing emissions from deforestation in developing countries: approaches to stimulate action. Submissions from Parties |
| FCCC/SBSTA/2007/MISC.15 and Add.1 | Information on economic diversification. Submissions from Parties |
| FCCC/SBSTA/2007/MISC.16 | Information on economic diversification. Submissions from relevant organizations |
| FCCC/SBSTA/2007/MISC.17 | Views on possible approaches to address the implications of crediting new hydrochlorofluorocarbon-22 facilities. Submissions from Parties and intergovernmental organizations |
| FCCC/SBSTA/2007/MISC.18 and Add.1–2 | Consideration of carbon dioxide capture and storage as clean development mechanism project activities. Submissions from Parties |
| FCCC/SBSTA/2007/MISC.19 and Add.1 | Views on the implications of possible changes to the limit established for small-scale afforestation and reforestation clean development mechanism project activities under decision 6/CMP.1. Submissions from Parties and intergovernmental organizations |
| FCCC/SBSTA/2007/MISC.20 | Views on issues discussed at the workshops on mitigation. Submissions from Parties |
| FCCC/SBSTA/2007/MISC.21 and Add.1 | Information and views on socio-economic information. Submissions from Parties |
| FCCC/SBSTA/2007/MISC.22 | Information and views on socio-economic information. Submissions from relevant organizations |

- FCCC/SBSTA/2007/MISC.23 Work that could contribute to the improved understanding of current and historical climate, and its impacts. Submissions from the World Meteorological Organization and its member States and other relevant organizations
- FCCC/SBSTA/2007/MISC.24 and Add.1 Ways to contribute to climate modelling, scenarios and downscaling. Submissions from relevant organizations
- FCCC/SBSTA/2007/MISC.25 and Corr.1 Views on the possible need for a group of experts and the role that they could have in the implementation and further development of the Nairobi work programme on impacts, vulnerability and adaptation to climate change. Submissions from Parties
- FCCC/SBSTA/2007/MISC.26 Updated proposal for possible revision of the UNFCCC reporting guidelines on global climate change observing systems. Submission from the secretariat of the Global Climate Observing System
- FCCC/SBSTA/2007/MISC.27 Further progress in the development of guidance materials, standards and reporting guidelines for terrestrial observing systems for climate. Submission from the secretariat of the Global Terrestrial Observing System
- FCCC/SBSTA/2007/MISC.28 Views on the tables of the common reporting format for reporting estimates of greenhouse gas emissions and removals from land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol in accordance with decision 15/CP.10 and relevant experiences. Submissions from Parties
- FCCC/SBSTA/2007/MISC.29 Emissions from fuel used for international aviation and maritime transport. Submission from a Party
- FCCC/SBI/2007/MISC.14–
FCCC/SBSTA/2007/MISC.30 Other matters. Submission from Argentina
- FCCC/SBSTA/2007/L.11 Draft report of the Subsidiary Body for Scientific and Technological Advice on its twenty-seventh session
- FCCC/SBSTA/2007/L.12 Annual report on the technical review of greenhouse gas inventories from Parties included in Annex I to the Convention. Draft conclusions proposed by the Chair
- FCCC/SBSTA/2007/L.13 Methodological issues under the Kyoto Protocol. Implications of the establishment of new hydrochlorofluorocarbon-22 (HCFC-22) facilities seeking to obtain certified emission reductions for the destruction of hydrofluorocarbon-23 (HFC-23). Draft conclusions proposed by the Chair
- FCCC/SBSTA/2007/L.14 Research and systematic observation. Draft conclusions proposed by the Chair
- FCCC/SBSTA/2007/L.14/
Add.1 Research and systematic observation. Draft conclusions proposed by the Chair. Addendum. Recommendation of the Subsidiary Body for Scientific and Technological Advice

| | |
|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FCCC/SBSTA/2007/L.15 | Greenhouse gas data interface. Draft conclusions proposed by the Chair |
| FCCC/SBSTA/2007/L.16 | Scientific, technical and socio-economic aspects of mitigation of climate change. Draft conclusions proposed by the Chair |
| FCCC/SBSTA/2007/L.17 | Nairobi work programme on impacts, vulnerability and adaptation to climate change. Draft conclusions proposed by the Chair |
| FCCC/SBSTA/2007/L.18 | Implications of possible changes to the limit for small-scale afforestation and reforestation clean development mechanism project activities. Draft conclusions proposed by the Chair |
| FCCC/SBSTA/2007/L.18/ Add.1 | Implications of possible changes to the limit for small-scale afforestation and reforestation clean development mechanism project activities. Draft conclusions proposed by the Chair. Addendum. Recommendation of the Subsidiary Body for Scientific and Technological Advice |
| FCCC/SBSTA/2007/L.19 | Carbon dioxide capture and storage in geological formations as clean development mechanism project activities. Draft conclusions proposed by the Chair |
| FCCC/SBSTA/2007/L.20/ Rev.1 | Fourth Assessment Report of the Intergovernmental Panel on Climate Change. Draft conclusions proposed by the Chair |
| FCCC/SBSTA/2007/L.20/ Add.1/Rev.1 | Fourth Assessment Report of the Intergovernmental Panel on Climate Change. Draft conclusions proposed by the Chair. Addendum. Recommendation of the Subsidiary Body for Scientific and Technological Advice |
| FCCC/SBSTA/2007/L.21 | Good practice guidance for land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol. Draft conclusions proposed by the Chair |
| FCCC/SBSTA/2007/L.21/ Add.1 | Good practice guidance for land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol. Draft conclusions proposed by the Chair. Addendum. Recommendation of the Subsidiary Body for Scientific and Technological Advice |
| FCCC/SBSTA/2007/L.23 | Reducing emissions from deforestation in developing countries: approaches to stimulate action. Draft conclusions proposed by the Chair |
| FCCC/SBSTA/2007/L.23/ Add.1/Rev.1 | Reducing emissions from deforestation in developing countries: approaches to stimulate action. Draft conclusions proposed by the Chair. Addendum. Recommendation of the Subsidiary Body for Scientific and Technological Advice |

Other documents before the session

| | |
|----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FCCC/SBSTA/2007/3 | Report on the second workshop on reducing emissions from deforestation in developing countries. Note by the secretariat |
| FCCC/SBSTA/2007/4 | Report of the Subsidiary Body for Scientific and Technological Advice on its twenty-sixth session, held at Bonn from 7 to 18 May 2007 |
| FCCC/SBSTA/2007/MISC.1 | Implications of possible changes to the limit for small-scale afforestation and reforestation clean development mechanism project activities. Submissions from Parties and accredited intergovernmental organizations |
| FCCC/SBSTA/2007/MISC.6 | Progress in the development of guidance materials, standards and reporting guidelines for terrestrial observing systems for climate. Submission from the secretariat of the Global Terrestrial Observing System |
| FCCC/SBSTA/2007/MISC.9 and Add.1 | Views on the greenhouse gas emissions data interface, on possible improvements, including the extent of its scope and coverage, and on next steps in progressing work on the data interface. Submissions from Parties |
| FCCC/SB/2007/INF.2 | Relationship of various provisions of the Mauritius Strategy to the work of the Convention and its Kyoto Protocol. Note by the secretariat |
| FCCC/TP/2007/3 | Best practices in technology needs assessments. Technical paper |
| FCCC/SBSTA/2006/5 | Report of the Subsidiary Body for Scientific and Technological Advice on its twenty-fourth session, held at Bonn from 18 to 26 May 2006 |
| FCCC/SBSTA/2006/10 | Report on a workshop on reducing emissions from deforestation in developing countries. Note by the secretariat |
| FCCC/SBSTA/2006/11 | Report of the Subsidiary Body for Scientific and Technological Advice on its twenty-fifth session, held at Nairobi from 6 to 14 November 2006 |
| FCCC/SBSTA/2006/MISC.12 | Proposal for possible revision of the UNFCCC reporting guidelines on global climate change observing systems. Submission from the Global Climate Observing System secretariat |
| FCCC/SBSTA/2004/13 and Corr.1 | Report of the Subsidiary Body for Scientific and Technological Advice on its twenty-first session, held at Buenos Aires from 6 to 14 December 2004 |
