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**Subsidiary Body for Scientific and Technological Advice**

**Thirty-seventh session**

**Doha, 26 November to 1 December 2012**

Item 11(a) of the provisional agenda

**Methodological issues under the Convention**

**Work programme on a common tabular format for the “UNFCCC biennial reporting guidelines for developed country Parties”**

**Synthesis report on the submissions from Parties on the views  
on the common tabular format**

**Note by the secretariat**

*Summary*

The Subsidiary Body for Scientific and Technological Advice (SBSTA), at its thirty-sixth session, initiated its consideration of the work programme on a common tabular format in accordance with the “UNFCCC biennial reporting guidelines for developed country Parties”. At the same session, the SBSTA agreed that the work programme should include the submission of views from Parties to be compiled into a miscellaneous document, the preparation of a synthesis report of these submissions, and the organization of a workshop and the preparation of a workshop report.

This report presents the synthesis of the submissions from Parties on their views on the common tabular format, which are compiled in document FCCC/SBSTA/2012/MISC.11. The report reflects the views submitted to the secretariat by seven Parties (Australia, Canada, European Union, Japan, Norway, Switzerland and United States of America) as at 8 October 2012. This synthesis report is intended to serve as an input to the workshop on the same matter and further consideration of a common tabular format at the thirty-seventh session of the SBSTA.

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## I. Introduction

### A. Background and mandate

1. The Conference of the Parties (COP), by decision 2/CP.17, adopted the guidelines on the preparation of biennial reports by developed country Parties (the “UNFCCC biennial reporting guidelines for developed country Parties” (hereinafter referred to as the reporting guidelines)) as contained in the annex to that decision. It decided to establish a work programme under the Subsidiary Body for Scientific and Technological Advice (SBSTA) on the development of a common tabular format for the electronic reporting of information (common tabular format, CTF) in accordance with those reporting guidelines, with a view to recommending the format for consideration and adoption by the COP at its eighteenth session.

2. The SBSTA, at its thirty-sixth session, initiated its consideration of the work programme on a CTF in accordance with the reporting guidelines with a view to the COP adopting the format at its eighteenth session.

3. The SBSTA acknowledged that, in accordance with decision 2/CP.17, developed country Parties shall use the reporting guidelines for the preparation of their first biennial reports, taking into account their national circumstances, and shall submit their first biennial reports to the secretariat by 1 January 2014.

4. The SBSTA agreed that a CTF will include tables containing the information specified in paragraphs 2, 5, 6, 9, 10, 11, 17, 18, 22 and 23 of the reporting guidelines. It may also include tables displaying the information specified in paragraphs, inter alia, 13, 19 and 24, of the reporting guidelines.

5. The SBSTA reiterated that the work programme on a CTF, mandated by decision 2/CP.17, should include the submission of views from Parties to be compiled into a miscellaneous document, the preparation of a synthesis report of these submissions, and the organization of a workshop and preparation of a workshop report. The SBSTA agreed to continue, at its thirty-seventh session, its consideration of a CTF, taking into account the views submitted by Parties, the synthesis report of these submissions and the workshop report.

6. The workshop on a CTF will take place on 11 and 12 October 2012. This synthesis report is intended to serve as an input to this workshop and to the further consideration of this matter by the SBSTA at its thirty-seventh session.

7. This synthesis report is based on views submitted to the secretariat by seven Parties (Australia, Canada, the European Union, Japan, Norway, Switzerland and the United States of America) that were received by 8 October 2012. In their submissions, Parties addressed the following matters, in relation to the reporting guidelines:

- (a) Information on greenhouse gas (GHG) emissions and trends;
- (b) A quantified economy-wide emission reduction target;
- (c) Progress in achieving the quantified economy-wide emission reduction target;
- (d) Projections of GHG;
- (e) The provision of financial, technological and capacity-building support to developing country Parties.

## B. Approach

8. Based on the views submitted by Parties, this synthesis report is organized as follows: firstly, the background, mandate and approach are covered in the current chapter; broad principles for the development of a CTF are highlighted in chapter two; then specific matters as per the reporting guidelines, as listed in paragraph 7 above, are discussed in separate chapters. In each chapter, the report summarizes Parties' views by highlighting the common trends and noting areas where these views differ as well as describing different options of the CTF. Finally, the report presents these different options for the CTF in the annex. These options are not mutually exclusive and share many common elements. Most of options could be easily combined.

## II. Principles for development of a common tabular format

9. A number of Parties have emphasized, in their submissions, that work on the development of the CTF should be guided by the following principles:

- (a) Consistency with the reporting guidelines;<sup>1</sup>
- (b) Consistency, where appropriate, with the "Guidelines for the preparation of national communications by Parties included in Annex I to the Convention. Part II: UNFCCC reporting guidelines on national communications" (hereinafter referred to as UNFCCC reporting guidelines, Part II);<sup>2</sup>
- (c) The need to use the information already reported in the annual GHG inventories and national communications;
- (d) Enhanced transparency compared with the current reporting requirements;
- (e) Clarity and simplicity in the structure of the reporting the CTF information

10. A Party noted that a CTF should facilitate comparison among the Parties, while allowing Parties the flexibility to reflect their national circumstances.

11. Some Parties elaborated further on the relationship between the text of the reporting requirements contained in the reporting guidelines and the CTF. A Party indicated that the CTF should not include additional details or provisions that are not required by the reporting guidelines, and should serve to provide the information required by these guidelines in a clearer and more easily accessible way compared with information presented in textual format.

12. Another Party noted that some information identified in the relevant paragraphs of the reporting guidelines (see para. 4 above) should be reported not only in a CTF, but also accompanied by a textual description.

13. Some Parties were of the view that while substantial discussions on accounting for specific types of units from market-based mechanisms and reporting on private financial flows are ongoing under other bodies, only provisional requirements for reporting on these matters could be agreed for the CTF until relevant decisions are taken under the relevant bodies.

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<sup>1</sup> Annex I to decision 2/CP.17.

<sup>2</sup> FCCC/CP/1999/7.

### III. Information on greenhouse gas emissions and trends

*Paragraph 2* of the reporting guidelines states that “summary information from the national greenhouse gas (GHG) inventory on emissions and emission trends prepared according to the ‘Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual inventories’ (hereinafter referred to as the UNFCCC Annex I inventory reporting guidelines) shall be prepared for the period from 1990 to the latest year in the most recent inventory submission available. The information provided in the biennial report should be consistent with that provided in the most recent annual inventory submission, and any differences should be fully explained”.

14. **Overview.** Most Parties argued that the CTF should be consistent with the reported annual GHG inventory in terms of the coverage of gases and sectors. Reporting should take into account any decisions by the COP and the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol relevant to GHG inventory. On GHG emission disaggregation by sector, several Parties noted that for the first biennial report, sectoral classification should be consistent with that in the *Revised 1996 Intergovernmental Panel on Climate Change (IPCC) Guidelines for National Greenhouse Gas Inventories*.<sup>3</sup> For the second and for subsequent biennial reports, sectoral classification should be consistent with that in the *2006 IPCC Guidelines for National Greenhouse Gas Inventories*,<sup>4</sup> as these guidelines will be implemented through the revised “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual inventories” (hereinafter the UNFCCC Annex I inventory reporting guidelines)<sup>5</sup> that will be applicable to Parties included in Annex I to the Convention (Annex I Parties) as of 2015. The submission of biennial reports in 2016 should be based on the UNFCCC Annex I inventory reporting guidelines, which will include changes to the methodologies, global warming potential (GWP) values and gases for national GHG inventories (decision 15/CP.17).

15. For the most recent reported year, a Party suggested that the CTF for emission trends should include data for the most recent year X–3 (where X is the reporting year). For example, for the first biennial report, due by 1 January 2014, where 2014 is the reporting year, thus the latest inventory submission would be that of 2013, which will include GHG inventory data for 2011.

16. Parties had different views as to whether the CTF for GHG emissions should contain entire time-series or emissions data for specific years only. The options presented below reflect these differences.

17. **Options.** One Party suggested that information on GHG emissions be reported for the latest reported year only (common reporting format (CRF) table summary 2. (“Summary report for CO<sub>2</sub> eq emissions”) from the UNFCCC Annex I inventory reporting guidelines”) (see the annex, table 1, option A).

<sup>3</sup> IPCC. 1997. *Revised 1996 IPCC Guidelines for National Greenhouse Gas Inventories*. Available at <<http://www.ipcc-nggip.iges.or.jp/public/gl/invs1.htm>>.

<sup>4</sup> IPCC. 2006. *2006 IPCC Guidelines for National Greenhouse Gas Inventories*. Available at <<http://www.ipcc-nggip.iges.or.jp/public/2006gl/index.html>>; FCCC/SBSTA/2006/9. “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual inventories”. Available at <<http://unfccc.int/resource/docs/2006/sbsta/eng/09.pdf>>.

<sup>5</sup> FCCC/SBSTA/2006/9. “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual inventories”. Available at <<http://unfccc.int/resource/docs/2006/sbsta/eng/09.pdf>>.

18. Several Parties suggested that information on GHG emissions be reported for every fifth year for 1990–2010 (base year, 1990, 1995, 2000, 2005 and 2010) and then annually after 2010. It was suggested that CRF table 10.s.5. ('Summary emission trends') from the UNFCCC Annex I inventory reporting guidelines be used as a basis for such reporting (see the annex, table 1, option B).

19. Several Parties suggested reporting entire time-series data for GHG emissions from the base year to the most recent reported year by including the summary tables on emission trends separately for all gases and for all sectors using CRF table 10 from the UNFCCC Annex I inventory reporting guidelines (see the annex, table 1, option C)

#### IV. Quantified economy-wide emission reduction target

*Paragraph 5* of the reporting guidelines states that “the description of the Party’s economy-wide emission reduction target shall include the following information, taking into consideration any relevant decisions of the Conference of the Parties (COP): (a) base year; (b) gases and sectors covered; (c) global warming potential values as established by the relevant decisions adopted by the COP; (d) approach to counting emissions and removals from the land use, land-use, change and forestry (LULUCF) sector, taking into consideration any relevant decisions adopted by the COP; (e) use of international market-based mechanisms in achieving its emission reduction target, taking into consideration any relevant decisions adopted by the COP, including a description of each source of international units and/or allowances from market based mechanisms and the possible scale of the contributions of each; (f) any other information, including relevant accounting rules, taking into consideration any relevant decisions of the COP, where appropriate”.

20. **Overview.** Parties’ views on the CTF with information required under paragraph 5 of the reporting guidelines range from including in the CTF only the information that is required by paragraph 5 to the need for a combination of tabular and textual information that would fully cover the information identified in this paragraph. With respect to the latter, a Party maintained that sufficient necessary information should be included in the CTF to enable understanding of the assumptions and conditions related to the quantified economy-wide emission reduction target of each developed country Party.

21. All Parties agreed that the headings in the CTF requested by paragraph 5 of the reporting guidelines should include the following: base year, gases covered, sectors covered, and accounting approach to emissions/removals from land use, land-use changes and forestry (LULUCF). Parties had different views on the level of detail, which should be provided under each of these headings and the inclusion or exclusion of GWP values from the CTF.

22. Parties had also different views on the level of detail of the description of the quantified economy-wide emission reduction target. The options presented below reflect these differences.

23. **Options.** Several Parties suggested including information consistent with paragraph 5(a–f) of the reporting guidelines (see the annex, table 2, option A).

24. Two Parties proposed the inclusion of additional information to the description of the quantified economy-wide emission reduction target to that specified by paragraph 5, such as the target value and more details, such as an absolute value of the quantified economy-wide emission reduction target (expressed in carbon dioxide equivalent (CO<sub>2</sub> eq)) and as a percentage of the base year/period; a formula to calculate the quantified emission reduction target; the reference year/period; interim targets; and additional accounting

parameters for LULUCF (see the annex, table 2, option B).<sup>6</sup> This option, however, does not include information on GWP values or detailed information on the intended use of the international market-based mechanism in achieving a quantified economy-wide emission reduction target.

25. A Party proposed reporting on the domestic legal status of the target and the total assigned amount of emission units for the commitment period in addition to the information proposed in paragraph 24 above (see the annex, table 2, option C).

## V. Progress in achieving the quantified economy-wide emission reduction target

26. The reporting guidelines suggest that separate CTF tables be developed to reflect the progress made in achieving the quantified economy-wide emission reduction target, namely to present information on mitigation actions (the reporting guidelines, para. 6) and on the estimates of emission reductions (the reporting guidelines, paras. 9 and 10). The views submitted by Parties on how this information could be presented are summarized below.

### A. Information on mitigation actions

*Paragraph 6* of the reporting guidelines states that “each Annex I Party shall provide information on its mitigation actions, including on the policies and measures it has implemented or plans to implement since its last national communication or biennial report to achieve its economy-wide emission reduction target”. It also asks Parties, to the extent appropriate, to “organize the reporting of mitigation actions by sector (energy, industrial processes and product use, agriculture, LULUCF, waste and other sectors); and by gas (carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride)”.

27. **Overview.** All Parties noted that the CTF on mitigation actions should be based on table 1 (‘Summary of policies and measures by sector’) from the UNFCCC reporting guidelines, Part II. The CTF should include the identification of sectors, gases, types of instrument, the status of implementation, the start year of implementation, implementation entity/entities and an estimate of the mitigation impact (in CO<sub>2</sub> eq).

28. A few Parties highlighted the importance of flexibility to capture a broad range of mitigation actions in accordance with the UNFCCC reporting guidelines, Part II. Some Parties expressed the view that using a filter function to select several sectors would be useful as some actions might impact several sectors and only the aggregated GHG reduction effect could be known; this will allow a Party to organize the reporting of information “to the extent appropriate” by sector and gas. A Party noted that while reporting the mitigation effect of individual policies and measures, an overlap of these with cross-cutting, multi-sectoral policies should be carefully considered. Another Party highlighted the importance of reporting the impact of each mitigation action separately rather than reporting the summary impact of a set of actions. A Party suggested providing some flexibility for reporting on planned measures taking into account the preliminary nature of key parameters associated with such measures.

29. Several Parties suggested that the CTF should contain pre-defined lists (such as drop-down menu), including lists of sectors (cross-cutting, energy, transport, industrial

<sup>6</sup> A Party also made proposals for information to be reported for the period after 2012. As the reporting guidelines will be revised after the submission of the first biennial report due by 1 January 2014, these proposals were noted but not described in this synthesis report.

processes and product use, agriculture, LULUCF, waste and other); gases (CO<sub>2</sub>, methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride); types of instrument (economic, fiscal, voluntary/negotiated agreements, regulatory, information, education, research and other); and status of implementation (planned, adopted, under implementation and implemented).

30. Parties had different views on the time frame for the reporting of the estimated impact from policies. These ranged from specific years in the future, for example 2020 and 2030, or every five years from 2010 to 2020 including also the impact of historic years, for example from 1990 to 2010. Views were also different as to the level of disaggregation of the reported mitigation actions in the energy sector and whether an estimate of the progress made in implementation should be reported in the CFT. The options presented below reflect these differences.

31. **Options.** A Party noted that no specific dates for the estimation of mitigation impact should be included as each Party should identify the year appropriate to it for estimating impacts (based on the status of the measure and whether an ex-post or ex-ante estimation is available) (see the annex, table 3, option A).

32. A few Parties suggested the reporting of the estimate of mitigation impact from policies for two years, 2020 and 2030 (see the annex, table 3, option B).

33. Another Party suggested providing more detailed information on mitigation actions, specifying those taken for single categories within the energy sector as per the GHG inventory (energy industries, manufacturing industries and construction, transport, other sectors and fugitive emissions), and including an estimate of the mitigation impact from actions and an estimate of the progress made in implementation of these actions in CO<sub>2</sub> eq, or using another indicator, for 2010, the reported year, 2015 and 2020 (see the annex, table 3, option C).

## B. Information on estimates of emission reductions

**Paragraph 9** of the reporting guidelines states that a “for the base year, information reported on the emission reduction target shall include the following: (a) total GHG emissions, excluding emissions and removals from the LULUCF sector; (b) emissions and/or removals from the LULUCF sector based on the accounting approach applied taking into consideration any relevant decisions of the COP and the activities and/or lands that will be accounted for; (c) total GHG emissions, including emissions and removals from the LULUCF sector”.

**Paragraph 10** of the reporting guidelines states that “for each reported year, information reported on progress made towards the emission reduction targets shall include, in addition to information noted in paragraph 9(a–c) above, information on the use of units from market-based mechanisms”.

34. **Overview.** All Parties agreed that all the information contained in paragraphs 9(a–c) and 10 of the reporting guidelines on the estimated emission reductions and the progress made towards the emission reduction target should be included in the CTF.

35. Several Parties noted that the information reported under paragraphs 9 and 10 of the reporting guidelines could be reflected in a single table given that both market-based mechanisms and LULUCF activities contribute to progress towards the emission reduction target. A Party noted that a CTF is not required for reporting information under paragraph 9 of the reporting guidelines, if information on base year emissions (with and without LULUCF and net emissions/removals from LULUCF) and information on GHG emission



trends are reported under paragraph 2 of the reporting guidelines. Another Party noted that only the total annual emissions/removals from the LULUCF sector would need to be reported and Parties should be encouraged to report LULUCF emissions/ removals at a finer level of detail when appropriate.

36. Parties' views on the reporting of the units used from international market-based mechanisms and of emissions and removals from LULUCF differed mainly on the following:

(a) The level of detail on the types of units from market-based mechanisms (total net purchase from international sources or transfers and acquisitions per year, or acquisitions and transfers per type of unit (assigned amount units, emission reduction units, certified emissions reductions (CERs), temporary CERs (tCERs), long-term CERs (lCERs) and other units per year));

(b) The level of detail on the reporting of emissions and removals for the LULUCF sector (total or disaggregated by gas and category);

(c) The years to be reported: the last two reporting years or also years prior to the last two reporting years (i.e. 2010).

37. The options presented below reflect these differences.

38. **Options.** A Party suggested reporting GHG emissions excluding and including LULUCF, LULUCF emissions/removals, international units from market-based mechanisms (transfers and acquisitions) and units related to LULUCF for the base year, 1990, 2000, 2005, 2010, 2011 and 2012 (see the annex, table 4, option A).

39. Another Party proposed reporting the information required under paragraphs 9 and 10 of the reporting guidelines for the base year and on an annual basis, starting from 2010. It noted that Parties might wish to report emissions and/or removals from the LULUCF sector at subcategory/activity level, supplementing this disaggregation by description of the accounting method used or referring to documents containing such information (see the annex, table 4, option B).

40. A Party suggested specifying reported information further to include emissions and removals for LULUCF by subcategory and by gas (CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O) and to specify the amount of units from market-based mechanisms used by type for the last two reporting years (see the annex, table 4, option C)

## VI. Projections

*Paragraph 11* of the reporting guidelines states that “each Annex I Party shall report the updated projections for 2020 and 2030 consistent with the ‘Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part II: UNFCCC reporting guidelines on national communications’”.

41. **Overview.** With regard to the provisions of paragraph 11 of the reporting guidelines, most Parties proposed that when elaborating the CTF on emission projections an approach be used consistent with that used in reporting on GHG emission projections in the UNFCCC reporting guidelines, Part II. A Party suggested including in the CTF only the mandatory requirement from the UNFCCC reporting guidelines, Part II, which is the “with measures” scenario and allow the Parties, who wish to do so, to report on other scenarios on a voluntary basis. A Party suggested allowing Parties flexibility needed to present sub-sector details consistent with the particular national circumstances.

42. When reporting on key variables and assumptions underlying the projections, most Parties suggested reporting historic and projected values for key variables and assumptions

used in the projections analysis similarly to those provided in table 2 of the UNFCCC reporting guidelines, Part II (see the annex, table 5). A few Parties proposed providing the possibility for Parties to select variables relevant to the modelling approaches used in preparing their projections.

43. Parties' views differ on the time frame for GHG projections (historic and projected) and a number of the scenarios to be reported on a mandatory basis. Also Parties had different views on whether to report the assumptions used for projection analysis and GHG projections by gas. The options presented below reflect these differences.

44. **Options.** Several Parties suggested reporting in a CTF on the "with measures" scenario only based on table 2 of the UNFCCC reporting guidelines, Part II for the historic years 1990–2010 in five-year periods, and for the years 2020 and 2030 (see the annex, table 6, option A).

45. A Party proposed reporting GHG emission projections for all three scenarios, namely "with measures", "without measures" and "with additional measures", for 2020 and 2030 (see the annex, table 6, option B).

46. Another Party suggested reporting information in more detail compared to the options noted in paragraphs 44 and 45 above, namely GHG emission projections by sector and by gas for the three scenarios (see the annex, table 6, option C).

## VII. Provision of financial, technological and capacity-building support to developing country Parties

### A. Provision of information on financial support

*Paragraph 17* of the reporting guidelines states that "each Annex II Party shall provide information on the financial support it has provided, committed and/or pledged for the purpose of assisting non-Annex I Parties to mitigate GHG emissions and adapt to the adverse effects of climate change and any economic and social consequences of response measures, and for capacity-building and technology transfer in the areas of mitigation and adaptation, where appropriate. To that end, each Annex II Party shall provide summary information in a textual and tabular format on allocation channels and annual contributions for the previous two calendar or financial years without overlapping with the previous reporting periods, including, as appropriate, the following: (a) the Global Environment Facility, the Least Developed Countries Fund, the Special Climate Change Fund, the Adaptation Fund, the Green Climate Fund and the Trust Fund for Supplementary Activities; (b) other multilateral climate change funds; (c) multilateral financial institutions, including regional development banks; (d) specialized United Nations bodies; (e) contributions through bilateral, regional and other channels";

*Paragraph 18* of the reporting guidelines states that "each Annex II Party shall provide the summary information, referred to in paragraph 17 above, for the previous two calendar or financial years in a textual and tabular format on the annual financial support that it has provided for the purpose of assisting non-Annex I Parties, including the following: (a) the amount of financial resources (including the amount in original currency and its equivalent in United States dollars/international currency); (b) the type of support (for mitigation and adaptation activities); (c) the source of funding; (d) the financial instrument; (e) the sector; (f) an indication of what new and additional financial resources they have provided pursuant to Article 4, paragraph 3, of the Convention; Parties shall clarify how they have determined that such resources are new and additional".

47. **Overview.** Submissions received from Parties suggest that there are a number of issues on which their views are very similar, including how to report financial support transparently, which information is necessary to present financial flows to developing country Parties through multilateral and bilateral channels, and which issues are necessary to take into account when developing a CTF.

48. A few Parties emphasized that a CTF on the support provided should leverage existing reporting tools to ensure consistency and avoid double-counting. There is a risk of double counting if capacity building and technology development and transfer are reported separately, as these activities are closely linked to the provision of financial support. A CTF should also be flexible enough to allow countries to reflect their national circumstances while capturing a broad range of support provided and to report cross-sectoral initiatives.

49. Regarding paragraph 17 of the reporting guidelines, several Parties suggested using table 4 from the UNFCCC reporting guidelines, Part II as the basis for the reporting of the required information. Another Party noted that while specifying the status of support (provided, committed or pledged), the reporting Party should describe how it defines this status.

50. One Party noted that when developing a tabular format for the reporting of bilateral support, the fact that many development programmes are aimed at several sectors should be taken into account. It is, therefore, difficult to distinguish between mitigation, capacity-building and technology development and transfer as in many cases these elements are combined in a support programme. The other Party argued there is no need to list the names of programmes in a CTF due to the temporary nature of the programmes.

51. Regarding the implications of paragraph 18 of the reporting guidelines with regards to the provision of “new and additional” financial resources, several Parties suggested including a description of which “new and additional” financial resources have been provided and how they have been determined. A Party argued that “new and additional” financial resources were applicable to fast-start finance (2010–2012) and the concept is no longer applicable beyond 2013.

52. Regarding paragraphs 17 and 18 of the reporting guidelines, all Parties were of a view that the financial flows should be presented in terms of the following:

- (a) Currency: domestic and United States dollars/international currency;
- (b) Reported years: the two previous calendar or financial years without overlap with the previous reporting period;
- (c) Status of financial contributions and/or accounting for the financial information provided: provided, committed or pledged;
- (d) Institutions/channels:
  - (i) The financial mechanism of the Convention and funds under the Convention and the Kyoto Protocol: Global Environment Facility, Least Developed Countries Fund, Special Climate Change Fund, Adaptation Fund, Green Climate Fund, and Trust Fund for Supplementary Activities;
  - (ii) Other multilateral climate change funds;
  - (iii) Multilateral financial institutions, including regional development banks, including World Bank, African Development Bank, Asian Development Bank, European Bank for Reconstruction and Development, and other;
  - (iv) Specialized United Nations bodies, including United Nations Development Programme; United Nations Environment Programme; UNFCCC supplementary fund and other;

- (v) Contributions through bilateral, regional and other channels;
- (vi) Total.

53. Parties also shared the view on the need to report information for bilateral support by programme, including the currency (domestic and United States dollars), the type of support (mitigation or adaptation), the source of funding, the financial instrument, and the sector supported.

54. Parties' views differed as to whether to include a description of "new and additional" financial resources and how to disaggregate the support: to adaptation and mitigation, or to adaptation, mitigation and other support. The options presented below reflect these differences.

55. **Options.** A few Parties suggested reporting financial channels for two reporting years in domestic currency and in United States dollars, specifying the type of contributions (provided, committed or pledged) (see annex, table 7, option A). A Party suggested splitting this table into two tables, entitled "funds" and "organisations or institutions" in order to separate financing channels (see the annex, table 7, option B). Another Parties suggested specifying if the contribution was provided as general support or specifically for climate change (see the annex, table 7, option C).

56. Regarding bilateral financial flows, all Parties suggested reporting on the type of instrument, the sector and the allocation of resources for mitigation or adaptation. A Party suggested disaggregating the contributions to mitigation, adaptation or mitigation and adaptation (see the annex, table 8, option A). Some Parties suggested specifying the programmes that are funded and describing how "new and additional" resources have been provided and how these resources have been determined (see the annex, table 8, option B).

## B. Provision of information on support for technology development and transfer

*Paragraph 22* states that "each Annex II Party shall provide, in textual and tabular formats, information on measures and activities related to technology transfer implemented or planned since its last national communication or biennial report. In reporting such measures and activities, Annex II Parties shall, to the extent possible, provide information on the recipient country, the target area of mitigation or adaptation, the sector involved and the sources of technology transfer from the public or private sectors, and shall distinguish between activities undertaken by the public and private sectors".

57. **Overview.** All Parties shared the view that the following information on the provision of support for technology development and transfer in relation to climate change should be reported in the CTF: (a) recipient country/region, (b) targeted area (mitigation/adaptation), (c) sector, (d) contribution in United States dollars/international currency, and (e) the source of funding (private/public). A Party emphasized that this information is to be provided only to the extent possible.

58. A Party noted that the lack of an internationally agreed definition of 'climate-friendly technologies' provides the Parties with a broad scope in which to report, as every new, more efficient technology could be claimed as a climate-friendly one.

59. Although Parties agreed on the elements to be reported on the provision of support on technology development and transfer, they had different views as to the level of detail of the description to be provided. Some Parties suggested specifying the status (implemented, adopted or planned), a summary of actions and the co-financing arrangements. The options presented below reflect these differences.

60. **Options.** A Party suggested including the following in the CTF: measures and activities related to the technology transfer recipient country, whether mitigation or adaptation, sector, public/private funding sources and sources of technology transfer (see the annex, table 9, option A). Several Parties proposed adding to this list the status and a description of the technology transferred (see the annex, table 9, option B).

### C. Provision of information on capacity-building support

*Paragraph 23* of the reporting guidelines states that “each Annex II Party provide information, to the extent possible, on how it has provided capacity-building support that responds to the existing and emerging capacity-building needs identified by non-Annex I Parties in the areas of mitigation, adaptation, and technology development and transfer. Information should be reported in a textual and tabular format as a description of individual measures and activities”.

61. **Overview.** All Parties agreed that a description of capacity-building support should be provided in the CTF but there were different views as to the level of detail this description should include. A Party emphasized that the CTF should reflect the fact that information is only to be provided to the extent possible. The options presented below reflect these differences.

62. **Options.** Two Parties suggested reporting a name and a short description of capacity-building measures (see the annex, table 10, option A).

63. A few Parties elaborated the description of the capacity building support and proposed to add to the list (a) the target area (mitigation, adaptation and technology development and transfer) and (b) the measure’s status (implemented, adopted or planned) (see the annex, table 10, option B).

64. A Party made a more specific proposal suggesting the reporting, in addition to the information mentioned in paragraphs 62 and 63 above, of the following information: (a) the programme or project title; (b) total programme/project contribution in United States dollars/international currency, and (c) additional information (a short description of the action, the co-financing arrangements, connections to technology development and transfer, etc.). Another Party suggested using a CTF similar to that used to report information on support for technology development and transfer (as option A, noted in para 60) by replacing “technology transfer” with “capacity building” (see the annex, table 10, option C).

## VIII. Other reporting requirements

65. As explained in paragraph 4 above, the SBSTA agreed that the CTF may also include tables displaying the information specified in paragraphs, inter alia, 13, 19 and 24 of the reporting guidelines. Several Parties provided views on the information to be reported under these paragraphs. These views are summarized below. Examples of a tabular format for reporting information under paragraphs 13, 19 and 24 were not provided by Parties in their submissions.

**Paragraph 13** of the reporting guidelines states that “Parties included in Annex II to the Convention (Annex II Parties) shall provide information on the provision of financial, technological and capacity-building support to non-Annex I Parties consistent with the requirements contained in section VIII of the UNFCCC Annex I reporting guidelines on national communications following common reporting formats, including information to show how this support is new and additional. In reporting such information, Parties should distinguish, to the extent possible, between support provided to non-Annex I Parties for mitigation and adaptation activities, noting the capacity-building elements of such activities, where relevant. For activities with multiple objectives, the funding could be reported as a contribution allocated partially to the other relevant objectives”.

66. **Overview.** Regarding paragraph 13, a Party argued that the reporting guidelines do not call for the CTF to report information under paragraph 13, therefore, it is unnecessary to develop one. Another Party noted that information required under paragraph 13 can be incorporated in the CTF for paragraphs 17 and 18, and supplemented by text.

**Paragraph 19** of the reporting guidelines states that “Recognizing that the goal of mobilizing the financial resources referred to in decision 1/CP.16, paragraph 98, includes private financial sources, Annex II Parties should report, to the extent possible, on private financial flows leveraged by bilateral climate finance towards mitigation and adaptation activities in non-Annex I Parties, and should report on policies and measures that promote the scaling up of private investment in mitigation and adaptation activities in developing country Parties”.

67. **Overview.** Regarding paragraph 19 of the reporting guidelines, Parties shared their views on the necessity and feasibility of reporting information on private financial flows. A Party argued that the reporting guidelines do not call for a CTF, therefore it is unnecessary to develop one. Another Party argued that information on private finance should not be a mandatory requirement and should be provided only to the extent possible. A third Party noted that there is lack of clarity as to the definition of private finance and that it is not feasible to provide this information in a tabular format given the large variety of flows, rules and practices available. Therefore, textual reporting under this paragraph would be sufficient.

**Paragraph 24** of the reporting guidelines states that “Annex I Parties are encouraged to report, to the extent possible, on the domestic arrangements established for the process of the self-assessment of compliance with emission reductions in comparison with emission reduction commitments or the level of emission reduction that is required by science. Annex I Parties are encouraged to report, to the extent possible, on the progress made in the establishment of national rules for taking local action against domestic non-compliance with emission reduction targets”.

68. **Overview.** Regarding paragraph 24 of the reporting guidelines, some Parties argued that the reporting guidelines do not call for a CTF, thus it is not necessary to develop one. A Party noted that a CTF may not be appropriate method of providing this information and that Parties should have flexibility in providing this information in the form, which they consider best captures their individual arrangements.

## **Annex**

### **Options for a common tabular format**

Table 1  
**Information on GHG emissions and trends**

*Option A*

**Summary 2: Summary report for carbon dioxide equivalent emissions**  
 (Sheet 1 of 1)

Country  
 Year  
 Submission

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	CO <sub>2</sub> <sup>(1)</sup>	CH <sub>4</sub>	N <sub>2</sub> O	HFCs <sup>(2)</sup>	PFCs <sup>(2)</sup>	SF <sub>6</sub> <sup>(2)</sup>	Total
	CO <sub>2</sub> equivalent (Gg)						
<b>Total (Net Emissions)<sup>(1)</sup></b>							
<b>1. Energy</b>							
A. Fuel Combustion (Sectoral Approach)							
1. Energy Industries							
2. Manufacturing Industries and Construction							
3. Transport							
4. Other Sectors							
5. Other							
B. Fugitive Emissions from Fuels							
1. Solid Fuels							
2. Oil and Natural Gas							
<b>2. Industrial Processes</b>							
A. Mineral Products							
B. Chemical Industry							
C. Metal Production							
D. Other Production							
E. Production of Halocarbons and SF <sub>6</sub>							
F. Consumption of Halocarbons and SF <sub>6</sub> <sup>(2)</sup>							
G. Other							
<b>3. Solvent and Other Product Use</b>							
<b>4. Agriculture</b>							
A. Enteric Fermentation							
B. Manure Management							
C. Rice Cultivation							
D. Agricultural Soils <sup>(3)</sup>							
E. Prescribed Burning of Savannas							
F. Field Burning of Agricultural Residues							
G. Other							
<b>5. Land Use, Land-Use Change and Forestry<sup>(1)</sup></b>							
A. Forest Land							
B. Cropland							
C. Grassland							
D. Wetlands							
E. Settlements							
F. Other Land							
G. Other							
<b>6. Waste</b>							
A. Solid Waste Disposal on Land							
B. Waste-water Handling							
C. Waste Incineration							
D. Other							
<b>7. Other (as specified in Summary I.A)</b>							
<b>Memo Items:<sup>(4)</sup></b>							
<b>International Bunkers</b>							
Aviation							
Marine							
<b>Multilateral Operations</b>							
<b>CO<sub>2</sub> Emissions from Biomass</b>							
Total CO <sub>2</sub> Equivalent Emissions without Land Use, Land-Use Change and Forestry <sup>(5)</sup>							
Total CO <sub>2</sub> Equivalent Emissions with Land Use, Land-Use Change and Forestry <sup>(5)</sup>							

- (1) For CO<sub>2</sub> from Land Use, Land-Use Change and Forestry the net emissions/removals are to be reported. For the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+).  
 (2) Actual emissions should be included in the national totals. If no actual emissions were reported, potential emissions should be included.  
 (3) Parties which previously reported CO<sub>2</sub> from soils in the Agriculture sector should note this in the NIR.  
 (4) See footnote 8 to table Summary I.A.  
 (5) These totals will differ from the totals reported in table 10, sheet 5 if Parties report non-CO<sub>2</sub> emissions from LULUCF.



**Option B.**

**Table 10 Emission trends (summary)**  
(Sheet 5 of 5)

Country  
Year  
Submission

GREENHOUSE GAS EMISSIONS	Base year <sup>(1)</sup>	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	...	20XX	Change from 1990 <sup>(1)</sup> to latest reported year
	CO <sub>2</sub> equivalent (Gg)															(%)
CO <sub>2</sub> emissions including net CO <sub>2</sub> from LULUCF <sup>(3)</sup>																
CO <sub>2</sub> emissions excluding net CO <sub>2</sub> from LULUCF <sup>(3)</sup>																
CH <sub>4</sub>																
N <sub>2</sub> O																
HFCs																
PFCs																
SF <sub>6</sub>																
<b>Total (including net CO<sub>2</sub> from LULUCF)<sup>(3)</sup></b>																
<b>Total (excluding net CO<sub>2</sub> from LULUCF)<sup>(3),(6)</sup></b>																

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year <sup>(1)</sup>	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	...	20XX	Change from 1990 <sup>(1)</sup> to latest reported year
	CO <sub>2</sub> equivalent (Gg)															(%)
1. Energy																
2. Industrial Processes																
3. Solvent and Other Product Use																
4. Agriculture																
5. Land Use, Land-Use Change and Forestry <sup>(7)</sup>																
6. Waste																
7. Other																
<b>Total (including LULUCF)<sup>(7)</sup></b>																

<sup>(1)</sup> The column "Base year" should be filled in only by those Parties with economies in transition that use a base year different from 1990 in accordance with the relevant decisions of the COP. For these Parties, this different base year is used to calculate the percentage change in the final column of this table.

<sup>(2)</sup> Fill in net emissions/removals as reported in table Summary 1.A. For the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+).

<sup>(3)</sup> The information in these rows is requested to facilitate comparison of data, because Parties differ in the way they report CO<sub>2</sub> emissions and removals from LULUCF.

<sup>(4)</sup> Enter actual emissions estimates. If only potential emissions estimates are available, these should be reported in this table and an indication for this be provided in the documentation box. Only in these rows are the emissions expressed as CO<sub>2</sub> equivalent emissions.

<sup>(5)</sup> In accordance with the UNFCCC reporting guidelines, HFC and PFC emissions should be reported for each relevant chemical. However, if it is not possible to report values for each chemical (i.e. mixtures, confidential data, lack of disaggregation), this row could be used for reporting aggregate figures for HFCs and PFCs, respectively. Note that the unit used for this row is Gg of CO<sub>2</sub> equivalent and that appropriate notation keys should be entered in the cells for the individual chemicals.

<sup>(6)</sup> These totals will differ from the totals reported in table Summary 2 if Parties report non-CO<sub>2</sub> emissions from LULUCF.

<sup>(7)</sup> Includes net CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O from LULUCF.

**Documentation box:**

- Parties should provide detailed explanations on emissions trends in Chapter 2: Trends in Greenhouse Gas Emissions and, as appropriate, in the corresponding Chapters 3 - 9 of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and further details are needed to understand the content of this table.
- Use the documentation box to provide explanations if potential emissions are reported.

## Option C

**Table 10 Emission trends (CO<sub>2</sub>)**  
(Sheet 1 of 5)

Country  
Year  
Submission

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year <sup>(1)</sup>	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	...	20XX	Change from 1990 <sup>(1)</sup> to latest reported year (%)
	(Gg)															(%)
<b>1. Energy</b>																
A. Fuel Combustion (Sectoral Approach)																
1. Energy Industries																
2. Manufacturing Industries and Construction																
3. Transport																
4. Other Sectors																
5. Other																
B. Fugitive Emissions from Fuels																
1. Solid Fuels																
2. Oil and Natural Gas																
<b>2. Industrial Processes</b>																
A. Mineral Products																
B. Chemical Industry																
C. Metal Production																
D. Other Production																
E. Production of Halocarbons and SF <sub>6</sub>																
F. Consumption of Halocarbons and SF <sub>6</sub>																
G. Other																
<b>3. Solvent and Other Product Use</b>																
<b>4. Agriculture</b>																
A. Enteric Fermentation																
B. Manure Management																
C. Rice Cultivation																
D. Agricultural Soils																
E. Prescribed Burning of Savannas																
F. Field Burning of Agricultural Residues																
G. Other																
<b>5. Land Use, Land-Use Change and Forestry<sup>(2)</sup></b>																
A. Forest Land																
B. Cropland																
C. Grassland																
D. Wetlands																
E. Settlements																
F. Other Land																
G. Other																
<b>6. Waste</b>																
A. Solid Waste Disposal on Land																
B. Waste-water Handling																
C. Waste Incineration																
D. Other																
<b>7. Other (as specified in Summary I.A)</b>																
<b>Total CO<sub>2</sub> emissions including net CO<sub>2</sub> from LULUCF<sup>(3)</sup></b>																
<b>Total CO<sub>2</sub> emissions excluding net CO<sub>2</sub> from LULUCF<sup>(3)</sup></b>																
<b>Memo Items:</b>																
<b>International Bunkers</b>																
Aviation																
Marine																
<b>Multilateral Operations</b>																
<b>CO<sub>2</sub> Emissions from Biomass</b>																

**Note:** All footnotes for this table are given at the end of the table on sheet 5.

**Table 10 Emission trends (CH<sub>4</sub>)**  
(Sheet 2 of 5)

Country  
Year  
Submission

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year <sup>(1)</sup>	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	...	20XX	Change from 1990 <sup>(1)</sup> to latest reported year
	(Gg)															(%)
<b>Total CH<sub>4</sub> emissions</b>																
<b>1. Energy</b>																
A. Fuel Combustion (Sectoral Approach)																
1. Energy Industries																
2. Manufacturing Industries and Construction																
3. Transport																
4. Other Sectors																
5. Other																
B. Fugitive Emissions from Fuels																
1. Solid Fuels																
2. Oil and Natural Gas																
<b>2. Industrial Processes</b>																
A. Mineral Products																
B. Chemical Industry																
C. Metal Production																
D. Other Production																
E. Production of Halocarbons and SF <sub>6</sub>																
F. Consumption of Halocarbons and SF <sub>6</sub>																
G. Other																
<b>3. Solvent and Other Product Use</b>																
<b>4. Agriculture</b>																
A. Enteric Fermentation																
B. Manure Management																
C. Rice Cultivation																
D. Agricultural Soils																
E. Prescribed Burning of Savannas																
F. Field Burning of Agricultural Residues																
G. Other																
<b>5. Land Use, Land-Use Change and Forestry</b>																
A. Forest Land																
B. Cropland																
C. Grassland																
D. Wetlands																
E. Settlements																
F. Other Land																
G. Other																
<b>6. Waste</b>																
A. Solid Waste Disposal on Land																
B. Waste-water Handling																
C. Waste Incineration																
D. Other																
<b>7. Other (as specified in Summary I.A)</b>																
<b>Memo Items:</b>																
<b>International Bunkers</b>																
Aviation																
Marine																
<b>Multilateral Operations</b>																
<b>CO<sub>2</sub> Emissions from Biomass</b>																

**Note:** All footnotes for this table are given at the end of the table on sheet 5.

**Table 10 Emission trends (N<sub>2</sub>O)**  
(Sheet 3 of 5)

Country  
Year  
Submission

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year <sup>(1)</sup>	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	...	20XX	Change from 1990 <sup>(1)</sup> to latest reported year (%)
	(Gg)															(%)
<b>Total N<sub>2</sub>O emissions</b>																
<b>1. Energy</b>																
A. Fuel Combustion (Sectoral Approach)																
1. Energy Industries																
2. Manufacturing Industries and Construction																
3. Transport																
4. Other Sectors																
5. Other																
B. Fugitive Emissions from Fuels																
1. Solid Fuels																
2. Oil and Natural Gas																
<b>2. Industrial Processes</b>																
A. Mineral Products																
B. Chemical Industry																
C. Metal Production																
D. Other Production																
E. Production of Halocarbons and SF <sub>6</sub>																
F. Consumption of Halocarbons and SF <sub>6</sub>																
G. Other																
<b>3. Solvent and Other Product Use</b>																
<b>4. Agriculture</b>																
A. Enteric Fermentation																
B. Manure Management																
C. Rice Cultivation																
D. Agricultural Soils																
E. Prescribed Burning of Savannas																
F. Field Burning of Agricultural Residues																
G. Other																
<b>5. Land Use, Land-Use Change and Forestry</b>																
A. Forest Land																
B. Cropland																
C. Grassland																
D. Wetlands																
E. Settlements																
F. Other Land																
G. Other																
<b>6. Waste</b>																
A. Solid Waste Disposal on Land																
B. Waste-water Handling																
C. Waste Incineration																
D. Other																
<b>7. Other (as specified in Summary I.A)</b>																
<b>Memo Items:</b>																
<b>International Bunkers</b>																
Aviation																
Marine																
<b>Multilateral Operations</b>																
<b>CO<sub>2</sub> Emissions from Biomass</b>																

**Note:** All footnotes for this table are given at the end of the table on sheet 5.

**Table 10 Emission trends (HFCs, PFCs and SF<sub>6</sub>)**  
(Sheet 4 of 5)

Country  
Year  
Submission

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year <sup>(1)</sup>	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	...	20XX	Change from 1990 <sup>(1)</sup> to latest reported year	Chemical	GWP
	(Gg)															%		
<b>Emissions of HFCs<sup>(4)</sup> - (Gg CO<sub>2</sub> equivalent)</b>																	HFCs	
HFC-23																	HFC-23	11700
HFC-32																	HFC-32	650
HFC-41																	HFC-41	150
HFC-43-10mee																	HFC-43-10mee	1300
HFC-125																	HFC-125	2800
HFC-134																	HFC-134	1000
HFC-134a																	HFC-134a	1300
HFC-152a																	HFC-152a	140
HFC-143																	HFC-143	300
HFC-143a																	HFC-143a	3800
HFC-227ea																	HFC-227ea	2900
HFC-236fa																	HFC-236fa	6300
HFC-245ca																	HFC-245ca	560
Unspecified mix of listed HFCs <sup>(5)</sup> - (Gg CO <sub>2</sub> equivalent)																	PFCs	
																	CF <sub>4</sub>	6500
<b>Emissions of PFCs<sup>(4)</sup> - (Gg CO<sub>2</sub> equivalent)</b>																	C <sub>2</sub> F <sub>6</sub>	9200
CF <sub>4</sub>																	C <sub>3</sub> F <sub>8</sub>	7000
C <sub>2</sub> F <sub>6</sub>																	C <sub>4</sub> F <sub>10</sub>	7000
C <sub>3</sub> F <sub>8</sub>																	c-C <sub>4</sub> F <sub>8</sub>	8700
C <sub>4</sub> F <sub>10</sub>																	C <sub>3</sub> F <sub>12</sub>	7500
c-C <sub>4</sub> F <sub>8</sub>																	C <sub>6</sub> F <sub>14</sub>	7400
C <sub>3</sub> F <sub>12</sub>																	SF <sub>6</sub>	23900
C <sub>6</sub> F <sub>14</sub>																		
Unspecified mix of listed PFCs <sup>(5)</sup> - (Gg CO <sub>2</sub> equivalent)																		
<b>Emissions of SF<sub>6</sub><sup>(4)</sup> - (Gg CO<sub>2</sub> equivalent)</b>																		
SF <sub>6</sub>																		

**Note:** All footnotes for this table are given at the end of the table on sheet 5.

**Table 10 Emission trends (summary)**  
(Sheet 5 of 5)

Country  
Year  
Submission

GREENHOUSE GAS EMISSIONS	Base year <sup>(1)</sup>	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	...	20XX	Change from 1990 <sup>(1)</sup> to latest reported year
	CO <sub>2</sub> equivalent (Gg)															(%)
CO <sub>2</sub> emissions including net CO <sub>2</sub> from LULUCF <sup>(3)</sup>																
CO <sub>2</sub> emissions excluding net CO <sub>2</sub> from LULUCF <sup>(3)</sup>																
CH <sub>4</sub>																
N <sub>2</sub> O																
HFCs																
PFCs																
SF <sub>6</sub>																
<b>Total (including net CO<sub>2</sub> from LULUCF)<sup>(5)</sup></b>																
<b>Total (excluding net CO<sub>2</sub> from LULUCF)<sup>(5),(6)</sup></b>																

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Base year <sup>(1)</sup>	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	...	20XX	Change from 1990 <sup>(1)</sup> to latest reported year
	CO <sub>2</sub> equivalent (Gg)															(%)
1. Energy																
2. Industrial Processes																
3. Solvent and Other Product Use																
4. Agriculture																
5. Land Use, Land-Use Change and Forestry <sup>(7)</sup>																
6. Waste																
7. Other																
<b>Total (including LULUCF)<sup>(7)</sup></b>																

<sup>(1)</sup> The column "Base year" should be filled in only by those Parties with economies in transition that use a base year different from 1990 in accordance with the relevant decisions of the COP. For these Parties, this different base year is used to calculate the percentage change in the final column of this table.

<sup>(2)</sup> Fill in net emissions/removals as reported in table Summary 1.A. For the purposes of reporting, the signs for removals are always negative (-) and for emissions positive (+).

<sup>(3)</sup> The information in these rows is requested to facilitate comparison of data, because Parties differ in the way they report CO<sub>2</sub> emissions and removals from LULUCF.

<sup>(4)</sup> Enter actual emissions estimates. If only potential emissions estimates are available, these should be reported in this table and an indication for this be provided in the documentation box. Only in these rows are the emissions expressed as CO<sub>2</sub> equivalent emissions.

<sup>(5)</sup> In accordance with the UNFCCC reporting guidelines, HFC and PFC emissions should be reported for each relevant chemical. However, if it is not possible to report values for each chemical (i.e. mixtures, confidential data, lack of disaggregation), this row could be used for reporting aggregate figures for HFCs and PFCs, respectively. Note that the unit used for this row is Gg of CO<sub>2</sub> equivalent and that appropriate notation keys should be entered in the cells for the individual chemicals.

<sup>(6)</sup> These totals will differ from the totals reported in table Summary 2 if Parties report non-CO<sub>2</sub> emissions from LULUCF.

<sup>(7)</sup> Includes net CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O from LULUCF.

**Documentation box:**

- Parties should provide detailed explanations on emissions trends in Chapter 2: Trends in Greenhouse Gas Emissions and, as appropriate, in the corresponding Chapters 3 - 9 of the NIR. Use this documentation box to provide references to relevant sections of the NIR if any additional information and further details are needed to understand the content of this table.
- Use the documentation box to provide explanations if potential emissions are reported.

Table 2

**Quantified economy-wide emission reduction target*****Option A***


---

*Description of the quantified economy-wide emission reduction target (target value etc.)*

---

(a) Base year

(b) Gases and sectors covered	Gases
	_____
	Sectors

(c) Global warming potential values;

(d) Approach to counting emissions and removals from the land use, land-use change and forestry (LULUCF) sector;

(e) Use of international market-based mechanisms in achieving its emission reduction target

(f) Any other information, including relevant accounting rules

---

**Option B**

**Description of quantified economy-wide emission reduction target for the period after 2012 – Main target information**

<i>Reporting item</i>	<i>Unit</i>	<i>Values/ Inputs</i>
<i>Main target information:</i>		
Target year/ period:		
Base year/period:		
Quantified emission reduction target (% of base year/period)	%	
Quantified emission reduction target (absolute target relative to base year/period)	Mt CO <sub>2</sub> eq	
Formula used to calculate the quantified emission reduction target		
Reference year/ period <sup>a</sup>		
Quantified emission reduction target (% of reference year/ period) <sup>a</sup>	%	
Quantified emission reduction target (absolute target relative to reference year/period) <sup>a</sup>	Mt CO <sub>2</sub> eq	
<i>Additional information:</i> <sup>b</sup>		
Interim targets (targets before final target year/period) <sup>c</sup>		
Average or interim target year(s):		
<i>Other relevant information:</i> <sup>d</sup>		
Any other information, including relevant accounting rules, taking into consideration any relevant decisions of the COP, where appropriate:		

<sup>a</sup> Parties may provide target information relative to a reference year which is different from the base year.

<sup>b</sup> Additional target information is voluntary and aims at providing Parties additional options to describe the emission reduction target or in accordance with any future COP decisions.

<sup>c</sup> Drop-down menu in electronic format should allow the entry of multiple years in this section.

<sup>d</sup> In this section other relevant key parameters or accounting rules should be described that are essential to understand the target – e.g. if and how LULUCF is included in the base year and target year/period.

**Approach to account for emissions and removals from LULUCF sector for the economy-wide-emission reduction target**

<i>Approach</i>	<i>Indicate Yes / No</i>
A: Based on LULUCF emissions/ removals reported in GHG inventory submitted under the Convention	
B: Based on emissions/ removals reported in KP LULUCF tables submitted under the Kyoto Protocol	

**Additional accounting information for the accounting approach based on UNFCCC reporting (land-based approach):**

*Additional accounting parameters:*



**Option C***Party*

Submission Date of the Target to the UNFCCC

Domestic Legal Status of the Target

Base Year 1990 other (specify): \_\_\_\_\_

Emission Reduction Level % to 1990 \_\_\_\_\_ % to Base Year \_\_\_\_\_

[Period for Reaching Target] 2020 other (specify): \_\_\_\_\_

[Target year (s)]

[Total Assigned Amount of Emission Units for the Period above]

Inventory Methodology Used IPCC 2006 Guidelines other (specify): \_\_\_\_\_

Coverage of GHGs Base Year for Each Gas

CO<sub>2</sub> 1990 other (specify): \_\_\_\_\_CH<sub>4</sub> 1990 other (specify): \_\_\_\_\_N<sub>2</sub>O 1990 other (specify): \_\_\_\_\_HFCs 1990 other (specify): \_\_\_\_\_PFCs 1990 other (specify): \_\_\_\_\_SF<sub>6</sub> 1990 other (specify): \_\_\_\_\_Global Warming Potential Values (GWP) As Contained in Decision xx/CP.17 other (specify): \_\_\_\_\_Coverage of Sectors [including LULUCF] Energy Industrial Processes Solvent and Other Product Use  
Agriculture LULUCF Waste other (specify):[Role of LULUCF] LULUCF is including in base year level and in the target  
LULUCF is excluding in base year level and in the target  
LULUCF is calculated through a comprehensive land-based methodology  
LULUCF is calculated through an activity-based methodology[Carbon Credits from Market-Based Mechanisms] Mechanism Used CDM Carry-over  
JI Other mechanism units under the UNFCCC [taking into consideration any relevant decisions adopted by the COP]

[The possible scale of the contributions from mechanisms used (% of overall target)]

International Emission Trading other (specify): \_\_\_\_\_

Total Contribution from Mechanisms Used (% of Overall Target) \_\_\_\_\_

[Other relevant information]

*Abbreviations:* IPCC = Intergovernmental Panel on Climate Change, GHG = greenhouse gas LULUCF = land use, land-use change and forestry, CDM = clean development mechanism, JI = joint implementation, COP = conference of the Parties.

Table 3

**Progress in achievement of quantified economy-wide emission reduction targets – information on mitigation actions**

***Option A***

<i>Name of mitigation action and brief description</i>	<i>Objective and / or activity affected</i>	<i>Sector affected</i>	<i>GHG affected</i>	<i>Type of instrument</i>	<i>Status of implementation</i>	<i>Start year of implementation</i>	<i>Implementing entity or entities</i>	<i>Estimate of mitigation impact (not cumulative, in CO<sub>2</sub> equivalents)</i>	

*Note:* Two final columns specifies the year, identified by a Party for estimating impacts (based on the status of the measure and whether an ex post or ex ante estimation is available).

*Abbreviation:* GHG = greenhouse gas.

***Option B***

<i>Name of mitigation action and brief description</i>	<i>Objective and / or activity affected</i>	<i>Sector affected</i>	<i>GHG affected</i>	<i>Type of instrument</i>	<i>Status of implementation</i>	<i>Start year of implementation</i>	<i>Implementing entity or entities</i>	<i>Estimate of mitigation impact (not cumulative, in CO<sub>2</sub> equivalents)</i>	
								<i>2020</i>	<i>2030</i>

*Abbreviation:* GHG = greenhouse gas.

**Option C**

Sector <sup>a</sup>	Name of mitigation actions	Summary description	Objective and/or activity affected	Gas	Type of instrument <sup>c</sup>	Status <sup>d</sup>	Start year	Implementing entity or entities	Estimate of mitigation impact <sup>e</sup>				Progress in implementation <sup>e</sup>			
									2010	20XX	2015	2020	2010	20XX	2015	2020
Cross-cutting <sup>b</sup>																
Energy																
Energy industries																
Manufacturing Industries & Construction																
Transport																
Other sector																
Fugitive emissions																
Industrial Processes and Product Use																
Agriculture																
LULUCF																
Waste																
Other																

<sup>a</sup> Parties may add rows for reporting mitigation actions.

<sup>b</sup> To the extent appropriate.

<sup>c</sup> To the extent possible, the following descriptive terms should be used: economic, fiscal, voluntary agreement, regulatory, information, education, research, other.

<sup>d</sup> To the extent possible, the following descriptive terms should be used: implemented, adopted, planned.

<sup>e</sup> Estimate of mitigation impact and progress in implementation could be reported as GHG emissions/removals in terms of kt-CO<sub>2</sub> eq or other appropriate performance indicator.

Table 4

**Progress in achieving the quantified economy-wide emission reduction targets – information on mitigation actions*****Option A***

<i>Base year</i>	<i>Emissions excluding LULUCF</i>	<i>LULUCF emissions/ removals</i>	<i>Total net emissions (including LULUCF)</i>	<i>International units (transfers)</i>	<i>International units (acquisitions)</i>	<i>Total emissions, including LULUCF and international units</i>
1990						
2000						
2005						
2010						
2011						
2012						
...						

*Abbreviation:* LULUCF = land use, land-use change and forestry.

**Option B**

		<i>Base year<sup>a</sup></i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>20XX</i>	<i>...</i>	<i>Accounting Quantities<sup>e</sup></i>
Total GHG emissions, excluding emissions and removals from the LULUCF sector								
Total GHG emissions, including emissions and removals from the LULUCF sector								
Emissions and/or removals from the LULUCF sector <sup>b</sup>	Total (subdivision) <sup>c</sup>							
	...							
Units from market-based mechanisms <sup>d</sup>	(transfers) (acquisitions)							
Total emissions, including LULUCF and units from market-based mechanisms								

<sup>a</sup> When estimation of emission reductions and removals from the LULUCF sector are estimated through accounting approaches which do not use base year, Party should enter "NA" for the cell of base year.

<sup>b</sup> Party should report emissions and/or removals from the LULUCF sector after the application of accounting approaches for each reported year. Relevant information on accounting parameters should be reported in the Table X for paragraph 5 of Annex II to the decision 2/CP.17.

<sup>c</sup> Party may add detailed subcategories such as activity or land that will be account for, if necessary. Party may also add supplementary information of detailed accounting methodology for annual emissions and removals by the LULUCF, if necessary.

<sup>d</sup> Party may add subcategories for different unit types, if necessary.

<sup>e</sup> When cumulative quantities are necessary for accounting in the LULUCF sector and/or Units from market-based mechanisms in order to estimate achievement of quantified economy-wide emission reduction targets, Party may use accounting quantities cells for facilitating reporting.

**Option C**

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Net CO <sub>2</sub> emissions/removals (kt)	CH <sub>4</sub> (kt)	N <sub>2</sub> O (kt)	Accounting method or accounting rule <sup>a</sup>
<b>Total LULUCF</b>				
A: Forest land				
1. Forest land remaining forest land				
2. Land converted to forest land				
B: Cropland				
1. Cropland remaining cropland				
2. Land converted to cropland				
C: Grassland				
1. Grassland remaining grassland				
2. Land converted to grassland				
D: Wetlands				
1. Wetlands remaining wetlands				
2. Land converted to wetlands				
E: Settlements				
1. Settlements remaining settlements				
2. Land converted to settlements				
F: Other land				
1. Other land remaining other land				
2. Land converted to other land				
G: Harvested wood products				
H: Other (please specify)				

<sup>a</sup> This includes information on base year/reference level, cap, discount factor and other relevant information.  
*Abbreviation:* LULUCF = land use, land-use change and forestry.

Accounted quantity of units from market-based mechanisms for the achievement of quantified economy wide economy-wide emission reduction targets <sup>a</sup>											
Kyoto units (kt CO <sub>2</sub> eq)										Other units (kt CO <sub>2</sub> eq)	
AAUs acquired from other Parties		ERUs		CERs		tCERs		ICERs		Units from international marked-based mechanisms as agreed by the COP <sup>b</sup>	
Year X-3	Year X-2	Year X-3	Year X-2	Year X-3	Year X-2	Year X-3	Year X-2	Year X-3	Year X-2	Year X-3	Year X-2
<i>Total accounted quantity of units</i>											
										Year X-3	
										Year X-2	
<b>Total</b>											

*Abbreviations:* AAUs = assigned amount units; COP = Conference of the Parties, ICERs = long-term certified emission reductions, ERUs = emission reduction units; tCERs = temporary certified emission reductions.

<sup>a</sup> Units surrendered by that Party for that year that have not been previously surrendered by that or any other Party.

<sup>b</sup> Additional columns for each market-based mechanism should be added, if applicable.

Table 5

**Summary of key variables and assumptions used in the projections analysis**

<i>Key Underlying Assumptions</i>	<i>Historic</i>						<i>Projected</i>				
	<i>1990</i>	<i>1995</i>	<i>2000</i>	<i>2005</i>	<i>2010</i>	<i>2011</i>	<i>...</i>	<i>2015</i>	<i>2020</i>	<i>2025</i>	<i>2030</i>
Variable 1 (e.g. GDP growth)											
Variable 2 (e.g. world oil price in USD/barrel)											

*Abbreviations:* GDP = gross domestic product, LULUCF = land use, land-use change and forestry.

Table 6

**Projections**

**Option A**

**Information on updated greenhouse gas projections “with measures” scenario**

	Historic [Tg CO <sub>2</sub> eq]					Projections [Tg CO <sub>2</sub> eq]***	
	1990	1995	2000	2010	20XX**	2020	2030
Sector 1*							
Sector 2							
Sector 3							
Sector 4							
Sector 5							
<b>Total (w/o LULUCF)</b>							
<b>Total (w/ LULUCF)</b>							

[\* Sub-sector definitions to reflect national circumstances, with sufficiently detailed explanation to permit clear understanding of linkages to other sector and sub-sector aggregations that may be employed elsewhere by the Party or UNFCCC;]

[\*\*Optional to report historic emissions on more current years, e.g., 2012;]

[\*\*\* Projections reflect implemented and adopted policies and measures.]

**Option B**

**Information on updated greenhouse gas projections (2020 and 2030)<sup>a, b</sup>**

	GHG emissions and removals as reported in inventory		GHG emissions projections in kt CO <sub>2</sub> eq					
	Base year <sup>b</sup>	Year X-3 (where X is the reporting year) <sup>b</sup>	“With measures” projection		“With additional measures” projection		“Without measures” projection	
			2020	2030	2020	2030	2020	2030
<b>Total with LULUCF</b>								
<b>Total without LULUCF</b>								

Energy

Transport

Industrial processes

Agriculture

Waste

LULUCF

<sup>a</sup> Reporting in this table shall be in line with the definitions and requirements of paragraphs 28 and 29 of the UNFCCC reporting guidelines for Annex I national communications. A “with additional measures” projection includes planned policies and measures having a realistic chance of being adopted and implemented in the future.

<sup>b</sup> Emissions and removals reported in these columns should be consistent with the inventory tables provided in this report.

Abbreviations: GHG = greenhouse gas, LULUCF = land use, land-use change and forestry.



**Option C**  
**Summary of updated projections by sector**

(kt CO <sub>2</sub> eq)	<i>Historic</i>						<i>Projected</i>									
	1990	1995	2000	2005	2010	20XX	2015	2020	2025	2030						
Actual national total GHG emissions																
Energy																
Industrial Processes and Product Use																
Agriculture																
LULUCF																
Waste																
Other																
Projections of national total GHG emissions																
without measures (BAU)																
Energy																
Industrial Processes and Product Use																
Agriculture																
LULUCF																
Waste																
Other																
with measures																
Energy																
Industrial Processes and Product Use																
Agriculture																
LULUCF																
Waste																
Other																
with additional measures																
Energy																
Industrial Processes and Product Use																
Agriculture																
LULUCF																
Waste																
Other																

Summary of updated projections by gas

(kt CO <sub>2</sub> eq)	<i>Historic</i>						<i>Projected</i>			
	1990	1995	2000	2005	2010	20XX	2015	2020	2025	2030
Actual national total GHG emissions										
CO <sub>2</sub>										
CH <sub>4</sub>										
N <sub>2</sub> O										
HFCs										
PFCs										
SF <sub>6</sub>										
NF <sub>3</sub>										
Projections of national total GHG emissions										
without measures (BAU)										
CO <sub>2</sub>										
CH <sub>4</sub>										
N <sub>2</sub> O										
HFCs										
PFCs										
SF <sub>6</sub>										
NF <sub>3</sub>										
with measures										
CO <sub>2</sub>										
CH <sub>4</sub>										
N <sub>2</sub> O										
HFCs										
PFCs										
SF <sub>6</sub>										
NF <sub>3</sub>										
with additional measures										
CO <sub>2</sub>										
CH <sub>4</sub>										
N <sub>2</sub> O										
HFCs										
PFCs										
SF <sub>6</sub>										
NF <sub>3</sub>										

Table 7

**Option A**

**Provision of financial support**

	<i>financial contribution (millions of US dollars)</i>			
	<i>committed/pledged</i>		<i>provided</i>	
	<i>20XX-3</i>	<i>20XX-2</i>	<i>20XX-3</i>	<i>20XX-2</i>
<i>Multilateral climate change funds</i>				
1. Global Environment Facility				
2. Least Developed Countries Fund				
3. Special Climate Change Fund				
4. Adaptation Fund				
5. Green Climate Fund				
6. Trust Fund for Supplementary Activities				
7. Other multilateral climate change funds				
<i>Multilateral financial institutions, including regional development banks</i>				
1. World Bank				
2. International Finance Corporation				
3. African Development Bank				
4. Asian Development Bank				
5. European Bank for Reconstruction and Development				
6. Inter-American Development Bank				
7. Other				
<i>Specialized United Nations bodies</i>				
1. United Nations Development Programme				
- specific programmes				
2. United Nations Environment Programme				
- specific programmes				
3. UNFCCC				
- Supplementary Fund				
4. other				
<i>Other bodies</i>				
please specify				

**Option B.**

**Provision of financial support**

<i>Allocation channels</i>	<i>Year X-3</i>		<i>Year X-2</i>	
	<i>Domestic currency</i>	<i>USD</i>	<i>Domestic currency</i>	<i>USD</i>
<b>[Funds]</b>				
GEF				
LDCF				
SCCF				
Adaptation Fund				
Green Climate Fund				
Trust Fund for Supplementary Activities				
Other multilateral climate change funds				
<b>[Institution/organisation/UN bodies]</b>				
<b>[Multilateral financial institutions, including regional development banks]</b>				
[World Bank]				
[African Development Bank]				
[Asian Development Bank]				
[Inter American Development Bank]				
[International Finance Cooperation]				
[ISDR]				
<b>[Specialized United Nations bodies]</b>				
[UNDP]				
[UNEP]				
[UNESCO]				
[FAO]				
[UNICEF]				
[WHO]				
[WMO]				
[WFP]				
[Other, please specify]				
<b>[Contributions through bilateral, regional, and other channels]</b>				

*Abbreviations:* GEF = Global Environment Fund, LDCF = Least Developed Countries Fund= , SCCF = Special Climate Change Fund.

*Option C*

**Provision of financial support: general support and earmarked climate specific support<sup>a</sup>**

	<i>Year X-3</i>		<i>Year X-2</i>	
	<i>Core/general support</i>	<i>Earmarked climate specific</i>	<i>Core/general support</i>	<i>Earmarked climate specific</i>
	<i>Original currency (equivalent in USD/international currency)</i>	<i>Original currency (equivalent in USD/international currency)</i>	<i>Original currency (equivalent in USD/international currency)</i>	<i>Original currency (equivalent in USD/international currency)</i>
African Development Bank				
Asian Development Bank				
Consultative Group on International Agricultural Research Fund				
European Bank for Reconstruction and Development				
European Investment Bank				
FAO				
Global Facility for Disaster Reduction and Recovery				
Global Mechanism				
Inter-American Development Bank				
International Finance Corporation				
ISDR				
Multilateral Fund for the Implementation of the Montreal Protocol				
UNDP				
UNEP				
UNESCO				
World Bank				
Other; please specify				
<b>Total</b>				

<sup>a</sup> Further clarity on the exchange rate needed with a view to ensuring coherence in the reporting.

*Abbreviations:* FAO = Food and Agriculture Organization of the United Nations, ISDR = International Strategy for Disaster Reduction, UNDP = United Nations Development Programme, UNEP = United Nations Environment Programme, UNESCO = United Nations Educational, Scientific and Cultural Organization.

Table 8  
**Provision of financial support: bilateral financial support**

**Option A**

	Year X-3		Year X-2		Year X-3		Year X-2		Year X-3		Year X-2	
	Grant	Loans, equity, guarantees, etc.	Grant	Loans, equity, guarantees, etc.	Grant	Loans, equity, guarantees, etc.	Grant	Loans, equity, guarantees, etc.	Grant	Loans, equity, guarantees, etc.	Grant	Loans, equity, guarantees, etc.
Sector	Mitigation				Adaptation				Mitigation and adaptation			
Agriculture												
Energy												
Forestry												
Industry												
Transport												
Water and sanitation												
Other specify												
[Multi-sectoral, please specify]												
<b>Total</b>												

**Option B**

	Total amount		Source of funding	Financial instrument	type of support		sector
	domestic currency	USD	(ODA, OOF, other)	grant, concessional loan, equity, etc)	mitigation	adaptation	
Donor funding through bilateral channels							
Program or activity 1							
Program or activity 2							
Program or activity 3							
Program or activity 4							
Program or activity 5							
Program or activity 6							
Program or activity 7							
Program or activity 8							
Describe what new and additional resources have been provided and how new and additional resources have been determined:							

Table 9

**Provision of technology development and transfer support**

***Option A***<sup>a</sup>

<i>Recipient country</i>	<i>Mitigation/adaptation</i>	<i>Measures and activities related to technology transfer<sup>b</sup></i>	<i>Sector</i>	<i>Sources of technology transfer</i>	<i>Public/private sources</i>
--------------------------	------------------------------	---	---------------	---------------------------------------	-------------------------------

<sup>a</sup> To be reported to the extent possible.

<sup>b</sup> The tables should include measures and activities since the last national communication or biennial report.

***Option B***

<i>Recipient country/region</i>	<i>Targeted area: mitigation/adaptation/both</i>	<i>Programme or project title</i>	<i>Sector</i>	<i>Total programme/project contribution in USD/international currency</i>	<i>Source of funding (private/public)</i>	<i>Status (implemented/adopted/planned)</i>	<i>Additional information (short description of the action, co-financing arrangements, etc.)</i>
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Table 10

**Provision of capacity-building support**

***Option A***

<i>Capacity-building measures</i>	<i>Description</i>
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Information on the provision of capacity-building support:

***Option B***

<i>Project programme</i>	<i>Target area <sup>a</sup></i>	<i>Description</i>	<i>Status</i>
--------------------------	---------------------------------	--------------------	---------------

<sup>a</sup> To be reported to the extent possible.

***Option C***

<i>Recipient country/region</i>	<i>Mitigation/adaptation/technology development and transfer/multiple areas</i>	<i>Programme or project title [Measures and activities related to capacity building]</i>	<i>Total programme/project contribution in USD/international currency [Sources of capacity building]</i>	<i>Additional information (short description of the action, co-financing arrangements, connections to technology development and transfer, etc.) [Public/ private sources]</i>
---------------------------------	---	--	--	--