

SUBMISSION BY CYPRUS AND THE EUROPEAN COMMISSION ON BEHALF OF THE EUROPEAN UNION AND ITS MEMBER STATES

This submission is supported by Albania, Bosnia-Herzegovina, Croatia and Serbia

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Subject: Submission on a common tabular format for electronic reporting of information in accordance with the “UNFCCC biennial reporting guidelines for developed country Parties” *SBSTA agenda item 10(a)*

At its 36th session, the SBSTA invited Parties to submit, their views, by 13 August 2012, on the common tabular format for electronic reporting of information in accordance with the “UNFCCC biennial reporting guidelines for developed country Parties” (BR-GL) as contained in annex I to decision 2/CP.17 with a view to the Conference of the Parties, at its eighteenth session, adopting the format. The SBSTA also agreed that the common tabular format will include tables for information specified in paragraphs 2, 5, 6, 9, 10, 11, 17, 18, 22 and 23 of the reporting guidelines as contained in Annex I to decision 2/CP.17. It may also include tables for information specified in paragraphs, inter alia, 13, 19 and 24 of the reporting guidelines.

In relation to paragraph 24 (for which a table could be considered, taking into account SBSTA 36 conclusions) the EU believes that a tabular format is not the most suitable way for reporting on domestic arrangements.

Reporting requirements would provide the common basis for accounting. Accounting is key to determine which and how emissions are assessed against a commitment taking into account the use of, for instance, mechanisms, LULUCF and carry-over.

The EU recognises that other ongoing discussions may have an impact on the reporting tables and final tables should recognize the outcomes of such discussions, this relates inter alia to:

- the reporting of inventory information in the period after 2012 where final CRF tables will be adopted at a later stage,
- ongoing work to elaborate reporting and accounting tables for reporting on LULUCF activities under the Kyoto Protocol,
- access to and use of specific types of units from market-based mechanisms or
- the reporting on private financial flows.

With this submission, the EU does not intend to pre-empt such further discussions and in the areas mentioned above only preliminary and indicative decisions on reporting tables may be adopted while substantial discussions are ongoing.

1. Section II of BR-GL: Information on GHG emissions and trends

Tabular formats for information specified in paragraph 2

Due to the adopted changes in the methodologies, GWPs and gases for national GHG inventories from the reporting year 2015 onwards (Decision 15/CP.17), the inventory information in the first submission of biennial reports in 2014 will be based on the current inventory reporting guidelines, whereas the subsequent submission in 2016 will be based on the revised inventory reporting guidelines. Tables with inventory information in the biennial report should be consistent with the UNFCCC inventory reporting guidelines and the common tabular format should be implemented in a way that avoids a revision of the guidelines for biennial reports when inventory guidelines are modified.

Table 1: Summary information from the national GHG inventory on emissions and emissions trends (most recent reported year = X-3)¹

No separate table needs to be designed for this purpose, the biennial report should directly include the summary tables on emission trends in the CRF of the UNFCCC inventory reporting guidelines (currently CRF Table 10). This table includes inventory information for the entire time series, separately for all gases and for all sectors.

It should be specified that CRF table 10 – emission trends- summary should report data for each year from the base year until the most recent year X-3.¹

It should be specified that Parties should report most up-to-date estimates for the year X-3, including any corrections or adjustments for the year X-3 resulting from the inventory review if applicable and available.

CRF tables 10 – emission trends also include a separate column for base year emissions.

¹ As the submission of biennial reports is by 1 January, it is before the inventory submission deadline of the respective year and the reported most recent year is therefore year X-3

2. Section III of BR-GL: Quantified economy-wide emission reduction target

Tabular formats for information specified in paragraph 5

Table 2a: Description of quantified economy-wide emission reduction target for the period after 2012
– Main target information

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

^aParties may provide target information relative to a reference year which is different from the base year.

^b 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

^c 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.

² Drop down menu in electronic format should allow the entry of multiple years in this section

Table 2b: Description of quantified economy-wide emission reduction target for the period after 2012 – Gases and sectors covered (unit: kt CO₂eq.)^a

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃
1. Energy							
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							
C. CO ₂ transport and Storage							
2. Industrial Processes							
A. Mineral Industry							
B. Chemical Industry							
C. Metal Industry							
D. Non-Energy Products from Fuels and Solvent Use							
E. Electronic Industry							
F. Product Uses as ODS Substitutes							
G. Other product Manufacture and Use							
H. Other							
4. Agriculture							
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							
5. Land Use, Land-Use Change and Forestry⁽¹⁾							
A. Forest Land							
B. Cropland							
C. Grassland							
D. Wetlands							
E. Settlements							
F. Other Land							
G. Other							
F. Aggregate sources and non-CO ₂ emissions sources on land							
4. Waste							
A. Solid Waste Disposal							
B. Biological Treatment of Solid Waste							
C. Incineration and Open Burning of Waste							
D. Waste Water Treatment and Discharge							
E. Other							
5. Other							
International Bunkers							
Aviation							
Navigation							
Indirect emissions							
Indirect CO ₂ emissions							
Indirect N ₂ O emissions							
Multilateral Operations							
CO ₂ Emissions from Biomass							
CO ₂ captured							

^a Notation keys 'I' for 'included in target' and 'NI' for 'not included in target' in this table to describe the coverage of the emission reduction target in terms of gases. Parties using the LULUCF accounting rules adopted for the second commitment period of the Kyoto Protocol should in this table use the notation key 'KPA' under LULUCF and provide additional information on LULUCF in the following tables where relevant.

Table 2d: Approach to account for emissions and removals from LULUCF sector for the economy-wide-emission reduction target

Approach	Indicate Yes / No
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	

If Approach A (land-based accounting) is used please provide a description of the accounting approach in box below in accordance with any future decisions of the COP.

Table 2e: Additional accounting information for the accounting approach based on UNFCCC reporting (land-based approach):

Additional accounting parameters:

This information should include main additional accounting information for the land-based accounting approach, including the reference year / period/ level chosen for accounting of emissions / removals from LULUCF sector for the economy-wide-emission reduction target, description of the accounting rule (cap, discount factor, reference level, base year, period year) and of the parameters used and description of how the approach aims to limit the accounting to anthropogenic emissions and removals.

Table 2f: Description of quantified economy-wide emission reduction target for the period after 2012 – Coverage of LULUCF categories for Parties using an accounting approach based on UNFCCC-reporting (land based approach)^a

Subcategories included	
Forest land remaining Forest land	
Land converted to Forest Land	
Cropland remaining Cropland	
Land converted to Cropland	
Grassland remaining Grassland	
Land converted to Grassland	
Wetlands remaining Wetlands	
Land converted to Wetlands	
Settlements remaining Settlements	
Land converted to Settlements	
Other land remaining Other land	
Land converted to Other land	
Aggregate sources and non-CO ₂ emissions sources on land	
Harvested Wood Products	
Direct N ₂ O emissions from N inputs to managed soils	
Non-CO ₂ emissions from management and drainage of organic soils	
Direct N ₂ O emissions from N mineralization/ immobilization associated with loss/ gain of soil organic matter resulting from change of land use or management of mineral soils	
Biomass Burning	
Indirect N ₂ O emissions from managed soils	

^a Use notation keys 'I' for 'included in target' and 'NI' for 'not included in target' in this table to describe the coverage of the emission reduction target in terms of LULUCF activities and gases.

Table 2g: Description of quantified economy-wide emission reduction target for the period after 2012 – Coverage of LULUCF activities for Parties using the accounting rules adopted for the second commitment period of the Kyoto Protocol^a

	I / NI
<u>Mandatory activities³</u>	
Article 3.3 Afforestation, reforestation	
Art. 3.3 Deforestation	
Art. 3.4 Forest Management	
<u>Any other activities under art. 3.4 already elected under first CP</u>	
Art. 3.4 Cropland Management	
Art. 3.4 Grassland Management	
Art. 3.4 Revegetation	
<u>Voluntary activities - if elected for second CP</u>	
Art. 3.4 Cropland Management	
Art. 3.4 Grassland Management	
Art. 3.4 Revegetation	
Art 3.4 Wetland drainage and rewetting	

^a Use notation keys 'I' for 'included in target' and 'NI' for 'not included in target in this table to describe the coverage of the emission reduction target in terms of LULUCF subcategories.

Table 2h: Description of quantified economy-wide emission reduction target for the period after 2012 – Intended use of international market based mechanisms in achieving the quantified economy-wide emission reduction target for the period after 2012

Unit Type	Scale of intended use of contribution in achieving emissions reduction target in target year/ period (Mt CO ₂ eq)	Scale of contribution in achieving emissions reduction target in any interim target year/ period (Mt CO ₂ eq) ^a
Acquisition of AAUs		
Acquisition of ERUs		
Acquisition of CERs		
Acquisition of tCERs		
Acquisition of ICERs		
Acquisition of RMUs		
Acquisition of other units from international market-based mechanisms as agreed by the COP		
Total acquisition of units		

^a The electronic format should enable Parties to report on any multiple interim targets as selected by the Party.

3. Section IV of BR-GL: Progress in achievement of quantified economy wide economy-wide emission reduction targets

Tabular formats for information specified in paragraph 6

Table 3: Progress in achievement of quantified economy wide economy-wide emission reduction targets - Information on mitigation actions

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

The following columns should have pre-defined drop-down menus for selection for one or multiple alternatives by Parties:

- Sectors: cross-cutting, energy, transport, industrial processes and product use, agriculture, LULUCF, waste and other (please specify)
- Gases: carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride, other (please specify)
- Type of instrument: economic, fiscal, voluntary/negotiated agreements, regulatory, information, education, research, other
- Status of implementation: planned, adopted, adopted and under implementation

Tabular formats for information specified in paragraph 9

Base year emissions as addressed under paragraph 9(a) are already included in CRF table 10- emission trends as suggested above and therefore no separate table seems necessary.

Table 4: Progress in achievement of quantified economy wide economy-wide emission reduction targets - Base year / reference level emissions and removals for LULUCF

Table 4a: Base year / reference level emissions and removals for LULUCF using an accounting approach for LULUCF based on UNFCCC-reporting (“land-based approach” – Approach A)

GREENHOUSE GAS SOURCE AND SINK CATEGORIES	Net CO ₂ emissions/removals	CH ₄	N ₂ O	Accounting method or accounting rule ^a
	(kt)	(kt)	(kt)	
Total LULUCF				
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)				

Note a: This includes information on base year/reference level, cap, discount factor and other relevant information

Table 4b: Progress for Parties using the rules decided for the second commitment period under the Kyoto Protocol for accounting of LULUCF (Approach B).

Reporting tables under the Kyoto Protocol for the second commitment period are not yet developed. The Common Tabular Format should include a table for reference level emissions and removals for Forest management and base year emissions and removals for Cropland management, Grazing land management, Revegetation and Wetland drainage and restoration if applicable as specified in this process.

Tabular formats for information specified in paragraph 10

Table 5a: Progress in achievement of quantified economy wide economy-wide emission reduction targets – Use of units from market-based mechanisms for the years X-3 and X-2

Accounted quantity of units from market-based mechanisms for the achievement of quantified economy wide economy-wide emission reduction targets^{a, c}

<i>Kyoto units (kt CO₂eq)</i>										<i>Other units (kt CO₂eq)</i>	
AAUs acquired from other Parties		ERUs		CERs		tCERs		ICERs		Units from international market-based mechanisms as agreed by the COP ^b	
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	
Total											

^a Abbreviations: AAUs = assigned amount units; ICERs = long-term certified emission reductions, ERUs = emission reduction units; tCERs = temporary certified emission reductions.

^b Additional columns for each market-based mechanism should be added, if applicable.

^c Units surrendered by that Party for that year that have not been previously surrendered by that or any other Party.

Table 5b: Progress in achievement of quantified economy wide economy-wide emission reduction targets – Accounting tables for LULUCF sector

For KP Parties this should be the final CRF KP accounting tables that has to be developed for CP2.

For other Parties that account for LULUCF using land based approach on the basis of the Convention reporting:

Subcategories	BY/ Reference level ^a	Annual net emissions / removals			Annual accounting quantity for the target year/period			Total accounting quantity
		Year ...etc.	Year X-4	Year X-3	Year 1	Year 2	...etc.	
		kt CO ₂ eq.						
Total LULUCF								
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)								
Aggregate sources and non-CO ₂ emission sources on land								

^a This includes information on base year/reference level, cap, discount factor and other relevant information

Time series of all years reported for target should be included in this table and additional columns before X-4 should be added as appropriate. Year 1 is the first year of accounting for LULUCF emissions and removals and additional columns should be added as appropriate.

Table 5c: Progress in achievement of quantified economy wide economy-wide emission reduction targets – Summary information

Base year emissions without LULUCF	Base year / Reference level emissions for LULUCF	Target emissions to be achieved as resulting from the quantified economy wide reduction target in target year or period	GHG emissions for actual years without LULUCF		Accounting quantity for LULUCF emissions and removals		Total accounted quantity of units from flexible mechanisms	
kt CO ₂ eq	kt CO ₂ eq	kt CO ₂ eq	kt CO ₂ eq		kt CO ₂ eq		kt CO ₂ eq	
			Year X-4	Year X-3	Year X-4	Year X-3	Year X-3	Year X-2

4. Section V of BR-GL: Projections

Tabular formats for information specified in paragraph 11

Table 6: Information on updated GHG projections (2020 and 2030)^{a, b}

	GHG emissions and removals as reported in inventory		GHG emissions projections in kt CO ₂ q					
	Base year ^b	Year X-3 (where X is the reporting year) ^b	With measures projection		With additional measures projection		Without measures projection	
			Year 2020	Year 2030	Year 2020	Year 2030	Year 2020	Year 2030
Total with LULUCF								
Total without LULUCF								
Energy								
Transport								
Industrial Processes								
Agriculture								
Waste								
LULUCF								

^a Reporting in this table shall be in line with 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.

^b Emissions and removals reported in these columns should be consistent with the inventory tables provided in this report.

5. Section VI of BR-GL: Provision of financial, technological and capacity-building support to developing country Parties

Tabular formats for information specified in paragraphs 17 and 18

Table 7: Financial Contributions to the Financial Mechanism of the Convention and funds under the Convention and the Kyoto Protocol, including the amount in original currency (and its equivalent in United States dollars/ international currency)⁴

Institution/Fund	Contributions	
	year x-2	year x-3
	<i>Original currency (equivalent in USD/international currency)</i>	<i>Original currency (equivalent in USD/international currency)</i>
Global Environment Facility		
Least Developed Countries Fund		
Special Climate Change Fund		
Adaptation Fund		
Green Climate Fund		
Trust Fund for Supplementary Activities		
Other, please specify:		
Total		

Contributions are indicated in the form of

☐ provided*

☐ committed*

☐ pledged*

(please indicate appropriate box)

* Need further definition

⁴ Further clarity on the exchange rate needed with a view to ensuring coherence in the reporting.

Table 8a: Financial contributions to multilateral financial institutions specialized UN bodies and other relevant programmes and organizations,; general support and ear-marked climate specific with principal or significant climate objective funding, including the amount in original currency (and its equivalent in United States dollars/ international currency) ⁴

	year x-3		year x-2	
	core/general support	ear-marked climate specific	core/general support	ear-marked climate specific
	<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				
International Strategy for Disaster Reduction (ISDR)				
Multilateral Fund for the Implementation of the Montreal Protocol				
UNDP				
UNEP				
UNESCO				
World Bank				
Other; please specify				
Total				

Contributions are indicated in the form of

☐ provided*

☐

☐ pledged*

(please indicate appropriate box)

committed*

* Need further definition

⁴ Further clarity on the exchange rate needed with a view to ensuring coherence in the reporting.

Table 8b: Financial contributions to multilateral financial institutions, specialized UN bodies and other relevant programmes and organizations, not included in table F2a, with principal or significant climate objective in United States dollars/ international currency ⁴

	year x-3	year x-2
	<i>Original currency (equivalent in USD/international currency)</i>	<i>Original currency (equivalent in USD/international currency)</i>
Climate Investment Funds (CIF): Clean Technology Fund		
Climate Investment Funds (CIF): Forest Investment Programme (FIP)		
Climate Investment Funds (CIF): Strategic Climate Fund – Pilot Programme Climate Resilience (PPCR)		
Climate Investment Funds (CIF): Strategic Climate Fund – Scaling up Renewable Energy Fund (SREP)		
UN REDD Programme		
World Bank: Carbon Assets Development Fund		
World Bank: Forest Carbon Partnership Facility		
Other, please specify		
Total		

Contributions are indicated in the form of

☐ provided*

☐

☐ pledged*

(please indicate appropriate box)

committed*

* Need further definition

Table 9: Bilateral climate related with principal or significant climate objective support provided, in United States dollars/international currency ⁴

	year x-3		year x-2		year x-3		year x-2		year x-3		year x-2	
	Grant	Loans, equity, guaran tees, etc.	Grant	Loans, equity, guaran tees, etc.	Grant	Loans, equity, guaran tees, etc.	Grant	Loans, equity, guaran tees, etc.	Grant	Loans, equity, guaran tees, etc.	Grant	Loans, equity, guaran tees, etc.
	Mitigation				Adaptation				Mitigation and adaptation			
Sector												
agriculture												
energy												
Forestry												
industry												
transport												
water and sanitation												
other specify												
Total												

⁴ Further clarity on the exchange rate needed with a view to ensuring coherence in the reporting.

Tabular formats for information specified in paragraph 19

Table 10: Private finance^a

To be elaborated

Tabular formats for information specified in paragraph 22

Table 11: Information on measures and activities related to technology development and transfer, implemented or planned^{a, b}

Recipient country/ region	Targeted area: Mitigation/ Adaptation/ Both	Programme or Project title	Sector	Total programme/ project contribution in USD/ international currency	The source of funding (private/ public)	Additional information (short description of the action, co- financing arrangements, etc.)

^a To be reported to the extent possible

^b The tables should include measures and activities since the last national communication or biennial report

Tabular formats for information specified in paragraph 23

Table 12: Information on capacity building provided; description of individual measures and activities^a

Recipient country/ region	Mitigation/ Adaptation/ technology development and transfer/mult iple areas	Programme or Project title	Total programme/ project contribution in USD/ international currency	Additional information (short description of the action, co-financing arrangements, connections to technology development and transfer, etc.)

^a To be reported to the extent possible