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WWF Submission on Measuring, Reporting and Verification

9 September 2011

WWF makes this submission in response to the invitation of the AWG-LCA to submit views on the items relating to a work programme for the development of modalities and guidelines listed in the document FCCC/AWGLCA/2010/L.7, paragraphs 46-47 (Enhanced action on mitigation, Nationally appropriate mitigation commitments or actions by developed country Parties); and FCCC/AWGLCA/2010/L.7, paragraphs 66-67 (Enhanced action of mitigation, Nationally appropriate mitigation actions by developing country parties).

This submission is made on behalf of the WWF-International Climate team, The WWF International network has the following offices and associates: Argentina, Armenia, Australia, Belgium, Bhutan, Bolivia, Brazil, Bulgaria, Cambodia, Cameroon & Central Africa (Central African Republic, Democratic Republic of Congo, Gabon), Canada, Chile, China (& Hong Kong), Colombia, Costa Rica (Central America & Caribbean), Denmark, Ecuador, EU, Eastern & Southern Africa (Kenya, Uganda, Zambia, Zimbabwe), Fiji (& Southern Pacific), Finland, France, Germany, Georgia, Ghana, Greece, Hungary, India, Indonesia, Italy, Japan, Laos, Latvia, Madagascar (& W. Indian Ocean), Malaysia, Mediterranean, Mexico, Mongolia, Mozambique, Namibia, Nepal, Netherlands, New Zealand, Nigeria, Norway, Pakistan, Papua New Guinea & Western Melanesia (Solomon Islands), Paraguay, Peru, Philippines, Poland, Romania, Russian Federation, Senegal (& West Africa), Singapore, Solomon Islands, South Africa, Spain, Suriname (& Guyana), Sweden, Switzerland, Tanzania, Thailand, Turkey, Ukraine, United Arab Emirates, United Kingdom, United States, Venezuela, Vietnam.

WWF would be happy to support any further consideration of these issues and to participate in any process for taking them forward.

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WWF Submission on Measuring, Reporting and Verification to the AWG-LCA

September 2011

WWF is pleased to be given the opportunity to submit its views on the work programme on Measuring, Reporting and Verification (Paragraphs 46, 47, 66 and 67) of the Cancún Agreements. In this submission, WWF identifies elements that ought to be incorporated in the different components of the MRV system, as well as suggested outcomes for some disputed issues, as an input for Parties as they negotiate these provisions.

1. INTRODUCTION

The MRV architecture agreed in Cancún is a cornerstone element towards a fair, ambitious and legally binding global climate deal that will contribute towards environmental integrity and overall sustainable development. A robust MRV system will enable Parties and the Convention to, *inter alia*:

- 1) **Account** for anthropogenic greenhouse gas emissions worldwide and assess whether the world is on track to reducing the gigatonne gap and meet a global goal sufficiently ambitious to prevent “dangerous anthropogenic interference with the climate system”, an important element that assists in establishing a benchmark for national commitments from developed countries and supported actions from developing countries.
- 2) **Track progress** in emissions reductions and achievement of targets and commitments, while improving confidence in the underlying data. This is essential to provide mutual assurances that Parties are undertaking action, providing recognition for countries with verifiable progress and identifying countries that are off-track, an important part of a strengthened compliance system in the future.
- 3) **Improve domestic capacity** for measuring and reporting. This facilitates mainstreaming climate change into domestic planning and policy-making processes, and enhances the confidence of civil society and the private sector in global efforts to prevent and adapt to climate change. Strengthened capacity at the national and sub-national level with full public participation is the foundation for a robust MRV architecture.
- 4) **Assess the impact** of policies and measures and Nationally Appropriate Mitigation Actions, serving as an information-sharing platform for best practices, ensuring that the building blocks of low carbon development plans or strategies are effective and robust.
- 5) **Facilitate the implementation** of international mechanisms such as REDD+, by tracking progress and impact.
- 6) **Track the sources, pledges, disbursement and delivery of climate finance and other support**; key to ensuring trust between developing and developed countries, while also building and sustaining the momentum and ambition for action.

In order to make such a system operational such that it generates sufficient and reliable information for the 2013-2015 review, many of the guidelines of the MRV system should be adopted by COP17 with

any outstanding elements by COP18, so that governments may begin implementation in earnest. The MRV guidelines should allow for full public participation throughout the process.

Parties must not lose sight of the ultimate needs and purposes of the overall MRV system as described above, which can be undermined if the guidelines are watered down to a lowest-common denominator approach. WWF urges Parties to build robust guidelines and commit to provide support for developing country Parties to implement them. The MRV system should be viewed as an instrument of trust, ambition and momentum building, information sharing and capacity building, and not as an intrusive and onerous reporting burden.

DEVELOPED COUNTRIES

2. COMMON ACCOUNTING RULES

The technical paper on economy-wide targets of developed countries produced by the Secretariat (FCCC/TP/2011/1) illuminated the need for common accounting rules to be agreed by Durban.

Given that accounting rules consist of various components, discussions in Durban should disaggregate the issue **to reach agreement in areas of convergence and identify and seek consensus in areas of divergence**, while preserving environmental integrity and the criteria of completeness, comparability, transparency, consistency and accuracy:

- **Use of IPCC 2006 inventory guidelines:** Parties should approve the use of the latest guidelines for inventories (including metric of accounting – CO₂eq., updated IPCC AR4 Global Warming Potentials over a 100-year horizon, coverage of gases and sectors) as the core rules to count emissions and evaluate achievement of the targets, from which the rest of the accounting rules should be derived.
- **Base year:** Currently, developed country 2020 targets are stated with various base years (1990, 1992, 2000, 2005). For Parties that have formulated their targets with a base year other than 1990, it must be agreed that their pledges be convertible to a 1990 base year for reference and comparability purposes. This would be in line with the Convention and AWG-KP negotiations, which in Cancún agreed that in the second commitment period the base year shall be 1990, with an option to use an additional reference year for a country's own purposes of expressing its emission reduction objectives as a percentage of emissions that year.
- **QELROs:** Developed country parties should agree to translate their economy-wide 2020 target into QELROs (Quantified emission limitation and reduction objectives), identifying an emissions trajectory and a carbon budget (i.e. assigned amount) for the period in a manner that removes any outstanding loopholes and clarifies uncertainties. Countries that are Parties to the Kyoto Protocol should submit their QELROs in the context of the second commitment period.
- **Addition of new gases:** Parties should decide on a process to add new gases to the targets, such as the F-gases as listed in the AR4, taking into full consideration the Secretariat's technical paper on the scale of use and the facility of inventorying these new gases.¹ For the

¹ http://unfccc.int/national_reports/annex_i_ghg_inventories/items/4624.php

environmental integrity of the process any new gases included should lead to a proportionate increase in the QELROs.

- **Inclusion of LULUCF:** Parties should agree to a definition of “economy-wide” to include all anthropogenic emissions from sources and removals by sinks in a country’s inventory. The definition should include Land use, Land-Use Change and Forestry (LULUCF) and countries should take into account the historical levels of net emissions in the land sector when they clarify their targets, without undermining their overall mitigation ambition. If Parties do not agree about including LULUCF within that definition, they must at least agree that for countries that decided not to include LULUCF in their targets, net emissions from LULUCF will not undermine the overall level of mitigation ambition as expressed in the target.
- **AFOLU accounting:** The COP should agree that the land-based approach employed in the IPCC 2006 guidelines (termed AFOLU: Agriculture, Forestry and other Land Use, an integration of LULUCF and Agriculture) is a valid approach to the land use sector in accounting of economy-wide targets, and urge the AWG-Kyoto Protocol track that any final LULUCF (Land Use, Land Use Change and Forestry) rules decided in that track be compatible and comparable with the AFOLU land- based approach.
- **Trading and use of offsets, banking and borrowing, and transaction systems:** Parties should agree that for the purposes of meeting their national target, the accounting of offsets (either national or international) and the banking or borrowing (carryover) of emission allowances should have an equal or higher environmental integrity than in any existing flexibility mechanisms in the Kyoto Protocol, or under future market mechanisms decided under the UNFCCC or Kyoto Protocol. Parties should agree that any emissions trading for meeting the national target should ensure that there is no double counting of emissions reductions, following standards as stringent as that of the International Transaction Log of the Kyoto Protocol.

In light of the newly agreed rules, developed countries should commit to reformulate any needed elements of their 2020 targets; and in line with their Kyoto Protocol second commitment targets, submit them to the Secretariat with the first biennial report before COP18.

3. BIENNIAL REPORTS

Guidelines on the content, timing, structure of biennial reports for developed countries need to be approved by COP17, so that Parties can prepare them and feed into the 2013-2015 1.5° C review and the process of International Assessment and Review (IAR). WWF believes that the following content should be included within the structure of the reports:

- **Information on mitigation targets**, documenting targets using the agreed common accounting rules. (See section 2 above)
- **Emissions projections**, replicating the same section of the National Communications, although enhancing the guidelines and requiring projections ‘without measures’, ‘with measures’ and ‘with additional measures’ to 2050, on decadal intervals.

- **Information on mitigation actions**, similar to the “Policies and Measures” section of the National Communication, with information about the existing domestic MRV provisions.
- **Information on the use of flexible mechanisms**, including types and amount of units that are being used or will be used to achieve the target.
- Update on the country’s **Low Carbon Development Strategy**. (See section 9 below)
- **Information on financial, technology and capacity building support to developing countries**, employing an enhanced common reporting format (see section 4 below).

4. COMMON REPORTING FORMAT FOR FINANCE

The elements of a common reporting format for finance as agreed in Cancun need to be defined by Durban. WWF believes that the following content should be included within the structure of the enhanced common reporting format:

- Each developed country must provide its **definition of “new and additional” climate finance**, including a specific base year.
- A **common timeframe for reporting** must be agreed using calendar years to allow comparability, and the status of funding must be reported (pledged, committed, allocated and disbursed).
- Different **types of funding should be distinguished** (e.g. bilateral and multilateral, private and public, grants and loans for climate related financing and/or support), and identify only the concessional portion of loans and guarantees currently earmarked or going towards climate related interventions/initiatives to count towards climate financing targets. Parties should report on any leveraged private finance that they consider part of their climate finance, distinguishing between new and additional incremental finance, on the one hand, and business-as-usual financing on commercially viable terms on the other, and only count the former towards their financing targets.
- **Funding must be distinguished between adaptation and mitigation** categories and subsectors within these, and identified where it fits both categories, and where it overlaps with other development assistance. Other support, such as for REDD+, MRV, research and systematic observation, capacity building and technology transfer should be reported in separate categories. The geographic distribution of funding must be clearly identified by country and region.

The enhanced common reporting format would be first implemented in the first iteration of biennial reports and the next National Communications. Parties should link this framework with the Registry and with the financial mechanism to avoid duplicate reporting, and should envisage modalities to incorporate reporting on similar lines of specific mechanisms such as REDD+.

In addition, the COP should urge multilateral financing sources not under the COP to make the necessary improvements to their systems for reporting climate finance so that they align with the enhanced reporting system under the Convention.

5. SUPPORT FOR MRV IN DEVELOPING COUNTRIES

By Durban, developed countries need to announce firm commitments for financial, capacity building and technical support to meet the substantial increase in reporting demands by developing countries, as well as to provide resources for operations and reviews by the UNFCCC Secretariat. Funds need to clearly be new, additional and distinct from other mitigation and adaptation assistance, which should not be diverted to provide funding for MRV.

The GEF needs guidance from the COP to supplement financing of individual National Communications with a programmatic approach to funding that devotes additional attention to the strengthening and sustainability of institutional arrangements for data collection and reporting in developing countries. This is essential to transition to the biennial reporting cycle agreed in Cancún. The continuation and expansion of current capacity building initiatives and bilateral and multilateral programs is also critical.

6. GUIDELINES FOR NATIONAL COMMUNICATIONS AND RELATIONSHIP WITH BIENNIAL REPORTS

The Cancún Agreements mandated enhanced reporting in National Communications (NC) for both developed and developing countries.

In order to avoid duplicate and disparate reporting, Parties should agree that Biennial Reports would be submitted as subsets of National Communications, and as a standalone report two years after each NC. Furthermore, guidelines adopted for Biennial Reports at COP17 should be reflected in enhanced National Communication Guidelines for developed countries, to be adopted at COP18.

7. TIMELINE FOR SUBMISSIONS OF BIENNIAL REPORTS AND NATIONAL COMMUNICATIONS

Developed countries are scheduled to submit their next National Communications on January 1, 2014. WWF would like to see Parties agree to **October 2012 as a deadline for the first iteration of biennial reports for Annex 1 countries, and thereafter in April 15, 2016 in conjunction with the Annual GHG Inventory Report.** It is key to have the first biennial reports this early because clarity on the mitigation targets and climate finance paves progress in other matters at COP18 and allows for an IAR cycle before the 2013-2015 review. These deadlines should be feasible given that most information can be updated or drawn from the 2010 National Communications and 2012 Annual GHG Inventories.

8. INTERNATIONAL ASSESSMENT AND REVIEW (IAR)

In Durban, Parties should agree on modalities, timeline and the inclusion of any outcomes of the IAR process as input to the 2013-2015 review.

As decided in Cancún, the current National Communications review process for Annex I countries ought to be enhanced with respect to the achievement of emission reductions and the provision of support to developing countries. By Durban, Parties should mandate SBSTA to revise the review guidelines for adoption by COP18, expanding the mandate of the Expert Review Teams (ERT) to review the biennial reports, taking into account the agreed common accounting rules for emission reduction targets and the enhanced common reporting format on finance, in addition to the already existing inventory review. The ERT should be empowered to flag signals of non-compliance (e.g. when emissions are more than 15% off of the linear trajectory towards meeting a country's target), adjust emissions reductions data, identify double counting in the provision of support and evaluate its adequacy.

With the new review guidelines, the *Review* component of IAR can occur during the course of 2013 with ERT reviews, to be followed by the *International Assessment* under the auspices of the SBI at its subsequent sessions in late 2013 and 2014, where Parties, observers and civil society can assess, in light of the biennial report and the expert *Review*, whether the Party in question is on track to achieve its emission reduction targets and provide adequate financial contributions. The SBI can then issue recommendations to the Party and follow any procedures to be agreed in the future in order to ensure compliance, such as action by a Compliance Committee. The compliance mechanism established under the Kyoto Protocol is a step in the right direction. Compliance mechanisms should build on that existing model.

9. LOW CARBON DEVELOPMENT STRATEGIES OR PLANS

Parties need to agree on a process to define content guidelines and modalities for the development of Low Carbon Development Strategies. These remain undefined in the Cancun Agreements. WWF would like to see Parties develop broad guidelines and principles for these plans for developed countries for adoption by Durban and agree that progress on the plans with comparable measures of progress will be reported with the Biennial Reports.

Whereas the National Communications and Biennial Reports are official reporting documents to the Convention, the low carbon plans should be envisaged as national planning documents that respond to the broad principles agreed to by the COP. The first of these low-carbon development strategies or plans should be submitted with the Annex I Parties' sixth National Communications in 2014.

For developed countries, the plans ought to – at a minimum:

- Detail a realistic and achievable emissions reduction trajectory through 2020, 2030, 2040, and 2050, that will have the country achieving near-zero emissions by 2050.
- Identify the transformation strategies, and policies and measures the country has in place and plans to implement to decarbonize all relevant sectors of its economy by 2050, including financing measures and roadmaps for research and development, investments and scaling up and transfer of clean technologies.
- Low Carbon Development Strategies should form an integrated and coherent framework with adaptation planning, such that action on mitigation does not have perverse impacts on adaptation efforts and vice versa.

DEVELOPING COUNTRIES

10. BIENNIAL UPDATE REPORTS

Guidelines on the content, timing, structure of biennial update reports for developing countries

Guidelines on the content, timing, structure of biennial update reports for developing countries need to be approved by COP17, so that Parties can prepare them and feed into the 2013-2015 1.5° C review and the process of International Consultation and Analysis (ICA). Assuming that progress is made on developed country reporting, WWF believes that the following content should be included as part of the developing country reports, with flexibility provisions as described below, reiterating that reporting is contingent upon provision of financial resources from developed countries:

- **Greenhouse Gas Inventory:** In order to ensure satisfactory coverage of emissions in the country, the minimum standards of the latest IPCC 2006 inventory guidelines should be followed, whose use is not more onerous than the 1996 guidelines². Given the cumulative nature of greenhouse gases, developing countries need to start reporting on annual emissions time series since 2010, although encouraged to report further back in time, covering the six main greenhouse gases (CO₂, CH₄, N₂O, HFCs, PFCs and SF₆) and undertaking both a sectoral and reference approach to CO₂ emissions from fuel combustion.
- **National Inventory Report (NIR):** In Cancun it was agreed that developing countries will submit a National Inventory Report with their biennial update reports. While in the main body of the biennial report there should be a summary of the Greenhouse Gas Inventory, the NIR should be a detailed annex with information on institutional arrangements, methodologies and data sources, key categories, emissions trends, emissions by sector, quality assurance and control procedures, recalculations and improvements, uncertainty evaluation, assessment of completeness and the reference approach for CO₂ emissions. The NIR is essential for the transparency of the inventory so that the data, sources and methodologies behind it are well understood. The NIR is also important for the country itself as a record of the methods and data employed and as guidance to conduct subsequent inventories. After the completion of the first NIR, its update in subsequent inventories should be much less onerous.
- **Information on nationally appropriate mitigation actions:** Countries need to clarify the assumptions, baselines and conditions underlying their NAMAs so that the extent of the emissions reductions expected is clearly defined and understood. Given the enormous variability of NAMAs, elements to clarify will vary (BAU emissions projections, sectoral baselines, energy supply mix scenarios, etc.). Guidelines in this section need to be in tune with guidelines for the NAMA registry.
- **Progress on mitigation actions:** This section would describe progress on the different mitigation actions of the country, both registered NAMAs and others, outlining the domestic MRV systems employed and using indicators that show direct or indirect progress towards emission reductions. Developing countries should clearly identify emissions reductions linked to

² The IPCC 2006 inventory guidelines follow the same methodological approach as the IPCC 1996 guidelines, while integrating and enhancing the Good Practice Guidance and Uncertainty Management from 2000 and Guidance on LULUCF from 2003, and extending methodologies to additional sectors and gases.

market mechanisms like the CDM and counted by developed countries towards their targets in order to strengthen the transparency in tracking the developed country targets. This section should also give an update on the country's REDD+ activities, including the implementation of safeguards; and its Low Carbon Development Strategy (see Section 14 below).

- **Information on financial, technology and capacity building support:** With a new Common Reporting Format on climate finance (see section 4), developing countries should use a corresponding but less onerous format to report on the resources received for supported actions from developed countries, avoiding duplication between reporting formats. The NAMA registry, which matches the finance to the developing country (supported) actions, should be linked to this reporting mechanism, while avoiding duplication.

Flexibility for Biennial Update Reports

The Cancún Agreements recognized the flexibility needed for developing country biennial reporting depending on the countries capabilities and the level of support provided. **In Durban, Parties need to operationalize this flexibility in a way that guarantees an adequate level of information, encourages Parties to report to the high end of their capabilities, and provides the necessary support** for Parties to build adequate reporting systems and improve over time.

The IPCC 2006 inventory guidelines already have embedded various levels of flexibility for inventory calculations with the identification of **Key Categories** of emissions and **different tiers** of inventory methods, selection of data sources, emission factors and uncertainty estimations. Countries should be free to choose the tiers in the IPCC guidelines most applicable to their circumstances in recognition of national capacities and data availability, but should be encouraged to use higher tiers whenever possible. If there are limitations on data and capabilities at the national level, Parties may be encouraged to seek the assistance of international organizations like the IEA and the FAO to address some of the data gaps for energy, agriculture and land use.

With respect to coverage of gases, countries should be given the flexibility to report on HFCs, PFCs and SF₆, depending on whether they fall under the key category analysis. Additional flexibility may be introduced with time series data. Recognizing that some countries may find it difficult to collect 2010 data for their initial time series data, countries may be able to select 2011, 2012 or 2013 for their starting time series data.

In recognition of the word “update” of Biennial update reports, developing countries should be allowed to report in them emissions data calculated with a lower tier method than that of their previous inventory, and to provide recalculations and improvements at the following inventory, together with the National Communication. This is particularly relevant for agriculture, forestry and land use, where a higher accuracy Tier 2 or 3 inventory may only be replicated every 4 years, and in the intervening years Tier 1 methodologies are used. For countries with REDD+ activities, the cost of inventories in the forest sector should also not exceed the funding expected from REDD+.

With respect to the level of support provided, flexibility could be introduced via a prioritization system, where the COP could decide to prioritize the allocation of funding for biennial reports for developing countries whose annual greenhouse gas emissions are estimated –by internationally recognized sources– to be above 1% of emissions globally, including land use, land use change and forestry. This will assure

coverage of about 80% of global anthropogenic emissions³, providing sufficient information for the 2013-2015 review.

This prioritization system, however, should only operate for the biennial update reports. All developing countries should receive full funding for National Communications every four years, including funding that will allow them to implement any new guidelines (See Section 11). Least Developed Countries and Small Island Developing States would still report at their discretion.

Additional flexibility would be accorded to Parties via a differentiated timetable for reporting (See Section 12).

Nevertheless, flexibility provisions should not remove the requirement to provide key information on the National Inventory Report such as methodologies, data sources, quality assurance and control procedures, uncertainty and completeness. This information is essential to conduct a well-informed ICA process. Flexibility should not be interpreted either as to maintain the current inventory guidelines in place for the biennial update reports, as this would only mean improvement in the frequency and fall short of what was agreed in Cancún and also fall short in providing the required amount of the accuracy and integrity in the data reported.

11. GUIDELINES FOR NATIONAL COMMUNICATIONS AND RELATIONSHIP WITH BIENNIAL UPDATE REPORTS

The Cancún Agreements decided to enhance reporting in National Communications by developing countries on inventories, mitigation actions and their effects and support received, with additional flexibility for least developed countries (LDCs) and small island developing states (SIDS).

In order to avoid duplicate and disparate reporting, **Parties should agree that Biennial Update Reports would be submitted as subsets of National Communications, and as a standalone report two years after each NC. Furthermore, guidelines adopted for Biennial Update Reports at COP17 should be reflected in enhanced National Communication Guidelines for developing countries, to be adopted at COP18.**

12. TIMELINE FOR SUBMISSIONS OF BIENNIAL UPDATE REPORTS AND NATIONAL COMMUNICATIONS

In the Cancún Agreements, developing countries agreed to produce National Communications at 4-year intervals, with a **differentiated timetable** and contingent on the provision of support to cover the agreed full costs of the report.

WWF proposes the following structure for the differentiated timetable for biennial reports and National Communications from developing countries, balancing flexibility, recognition of submitted National Communications and data needs for the 2013-2015 review:

³ These estimates using 2005 data include all Annex I parties plus Non Annex I parties above those thresholds, except for LDCs and SIDS. Source: Climate Analysis Indicators Tool (CAIT) Version 8.0. (Washington, DC: World Resources Institute, 2011).

- Parties that submitted National Communications between January 2009 and May 2011 should submit Biennial Update Reports in May 2013 and the following National Communication in May 2015.
- Parties that have submitted National Communications between June 2011 and December 2011, or are on track to submit theirs in 2012, should submit Biennial Update Reports in May 2014, and the following National Communication in May 2016.
- Parties that are on track to submit their next National Communications in 2013 should submit their Biennial Update Reports in May 2015 and the subsequent National Communication in May 2017.
- Parties who have not submitted a National Communication between 2009 and 2011 and are not on track to submit a new one in 2012 or 2013 should submit Biennial Update Reports in May 2013 and the following National Communication in May 2015.
- Least developed countries and small island developing states would submit biennial update reports at their discretion and be encouraged to submit National Communications in May 2015.

Most developing countries that are not LDCs or SIDS fall under the first and second categories.⁴

13. INTERNATIONAL CONSULTATION AND ANALYSIS

In Durban, Parties should further define International Consultation and Analysis; agree on an initial timeline for the process and to the consideration of any outcomes as input into the 2013-2015 review.

The *Analysis* part of ICA should focus on the Biennial Update Reports by developing countries. It should be akin to the expert review of greenhouse gas inventories of developed countries by an Expert Review Team, and to the review of the “Policies and Measures” section of the National Communications of developed countries. However, an important distinction for developing countries is that this technical analysis is facilitative in nature, non-intrusive and non-punitive, and would not entail a discussion about the appropriateness of policies and measures – as reiterated in Cancún. In addition, the technical analysis teams would have a strong capacity building role available to parties for improvement of their inventories, support for reporting capacity, NAMA design and implementation. The first technical analysis could take place from mid 2013 onwards, after submission of the first biennial reports.

In Durban, Parties should mandate SBSTA to develop the guidelines for the technical analysis guided by these considerations, with a view to adoption at COP18.

The *Consultation* part of ICA would take part under the auspices of the SBI at the following session after completion of the Technical Analysis. At the consultation, Parties, observers and civil society can have a facilitative, public and oral sharing of views in light of the Biennial Update Report and the Technical Analysis, resulting in a summary report as indicated by the Cancún Agreements. The first consultations could take place in 2014, after completion of the first technical analyses.

⁴ According to the status of submissions: http://unfccc.int/national_reports/non-annex_i_natcom/items/2979.php and the report of the GEF to the Convention: FCCC/CP/2010/5/Add.1

14. LOW CARBON DEVELOPMENT STRATEGIES OR PLANS

WWF would like to see Parties develop broad guidelines and principles for Low Carbon Development Strategies for developing countries for adoption in Durban and agree that progress on the plans will be reported with the Biennial Update Reports. NAMAs would act as building blocks for achieving the objectives of these Low Carbon Development Strategies.

Whereas the National Communications and Biennial Update Reports are official reporting documents to the Convention, the low carbon plans should be envisaged as national planning documents that respond to the broad principles agreed to by the COP.

For developing countries, the plans ought to –at a minimum:

- Provide a roadmap and outline a trajectory for the country's pathway to a low-carbon and climate-resilient economy and clearly link development and climate goals to achieve sustainable development.
- Address the top emitting sectors in the country and outline a coherent narrative for the set of mitigation actions (among others, through NAMAs) that will contribute to the overall achievement of the low carbon trajectory for the country, as well as any other measures that the country might decide to take beyond these top emitting sectors.
- Within the framework of Low Carbon Development Strategies, the country would define NAMAs and adaptation activities, building on existing programs and plans. In developing these building blocks the country would identify the NAMAs that, on the one hand, it could do unilaterally without support and, on the other, the NAMAs that it would want to do but that would require support or NAMAs that could be incentivized by carbon credits (credited mitigation actions).
- Low Carbon Development Strategies should provide an integrated framework where a country's NAMAs and adaptation planning can form a coherent package, so that action on mitigation does not have perverse impacts on adaptation efforts and vice versa, with the nature and role of technology, the needs for technology transfer and capacity building identified and defined.

15. REGISTRY

In making the registry operational, Parties need to take into account the following considerations in Durban:

- The registry should be flexible in order to establish linkages with the financial mechanism, other mechanisms such as REDD+, should the COP decide to do so. To effectively play its role, the registry needs to be appropriately integrated with the means of implementation institutions and functions such as the Technology Mechanism, the Green Climate Fund that can act as a financing window for NAMAs. Care should be taken to link and streamline the finance matching function of the NAMA registry for developing country supported actions with the biennial update report and the common reporting format for finance in order to avoid duplication.
- The registry can be the place where information on domestic MRV for *internationally supported* mitigation actions is included, and the registry template can elaborate on these guidelines. The

biennial update reports can include a snapshot of the registry at the reporting date to supplement information on mitigation actions.

- The Registry can be a place where information on domestic MRV for *unsupported actions* could also be included on a *voluntary basis*.

ANNEX –Timeline for proposed MRV decisions, reporting and review schedule

2011	<p>Durban COP 17</p> <ul style="list-style-type: none"> ○ <u>Guidelines for developed countries:</u> 1) Common accounting rules, 2) Biennial reports, including common reporting format for finance; 3) Low Carbon Development Plans ○ <u>Guidelines for developing countries:</u> 1) Biennial update reports; 2) Low Carbon Development Plans; 3) Registry
2012	<p>October</p> <ul style="list-style-type: none"> ○ First biennial reports of developed countries (incl. clarification of 2020 targets) <p>COP18</p> <ul style="list-style-type: none"> ○ <u>Guidelines for developed countries:</u> 1) National Communications (NC) (Revision); 2) IAR: Review of Inventories and NCs by developed countries (Revision) + International Assessment. ○ <u>Guidelines for developing countries:</u> 1) NC (Revision); 2) ICA: Technical analysis of biennial update reports + International Consultation.
2013	<p>January-December</p> <ul style="list-style-type: none"> ○ Reviews of developed country biennial reports <p>May</p> <ul style="list-style-type: none"> ○ First batch of biennial update reports (BUR) of developing countries <p>June-December</p> <ul style="list-style-type: none"> ○ First Technical analysis of BUR from developing countries. <p>COP19</p> <ul style="list-style-type: none"> ○ First Assessments (part of IAR) of developed countries at SBI
2014	<p>January</p> <ul style="list-style-type: none"> ○ 6th National Communication by developed countries (Agreed in Cancun) ○ First LCDP by developed countries. <p>January-December</p> <ul style="list-style-type: none"> ○ First technical analysis of biennial update reports from developing countries (cont.) ○ Review of developed country National Communications <p>May</p> <ul style="list-style-type: none"> ○ Second batch of biennial update reports of developing countries <p>June (SB)</p> <ul style="list-style-type: none"> ○ First Consultation (part of ICA) under the SBI for developing countries.
2015	<p>May</p> <ul style="list-style-type: none"> ○ Third batch of biennial update reports of developing countries ○ NCs of developing countries that submitted BUR in May 2013. <p>COP21</p> <ul style="list-style-type: none"> ○ Completion of 2013-2015 review
2016	<p>April</p> <ul style="list-style-type: none"> ○ Biennial reports of developed countries <p>May</p> <ul style="list-style-type: none"> ○ NCs of developing countries that submitted BUR in May 2014
2017	<p>May</p> <ul style="list-style-type: none"> ○ NCs of developing countries that submitted BUR in May 2015.

