

# Reporting Requirements

**Working for quieter and cleaner aviation.**

**Your safety is our mission.**

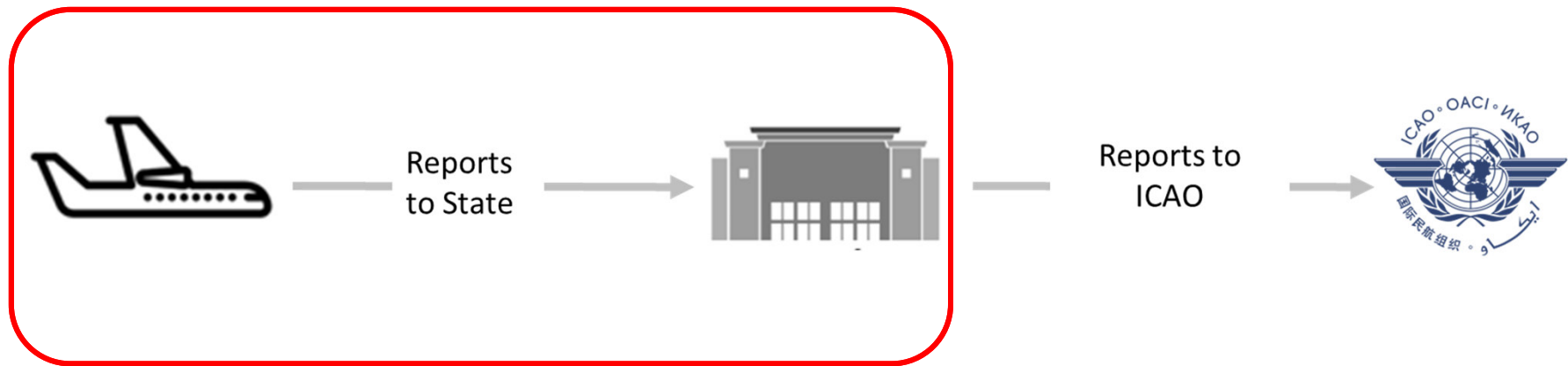
An Agency of the European Union 

# Reporting Steps



Reporting implies two steps in order to get the necessary information for ICAO to calculate the sector's growth factor to define offsetting obligations

# Part 1: Reporting from Operator to State



# Emissions Report

## How?

Using a Standardized Emissions Report template provided by ICAO in the SARPs or a template approved for the national authority,

## By who?

All AOs performing international flights

## To Whom?

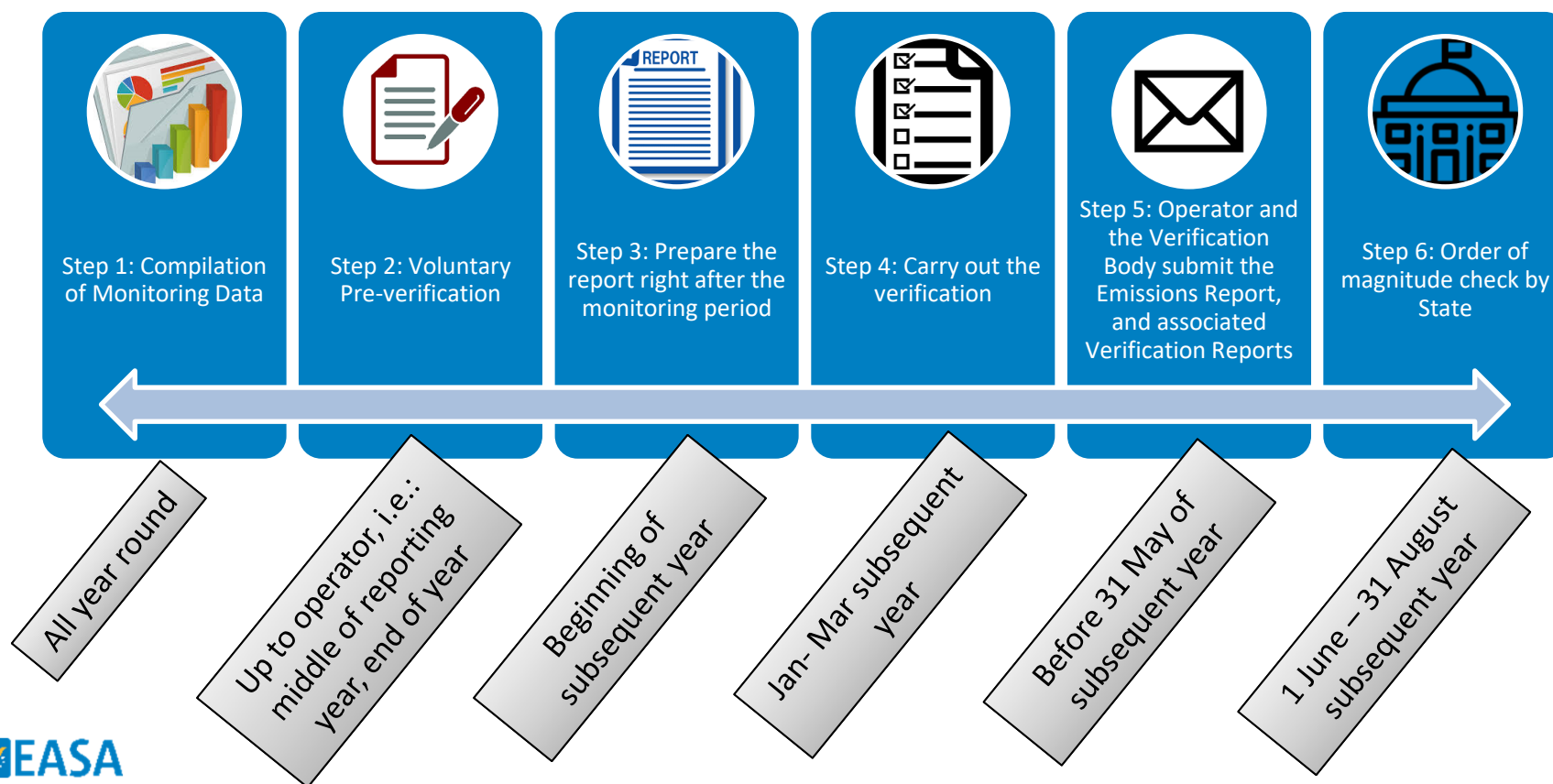
To the Administrating state

## What are the requirements of this report?

That it is verified by a third party verifier



# Process to Prepare an Annual Emissions Report



# Purpose of the Emissions Report

**CORSIA**  
EMISSIONS REPORT (ER)

**CONTENTS**

- 1 [Aeroplane operator identification and description of activities](#)
- 2 [Underlying basic information of the Emissions Report](#)
- 3 [Aeroplane fleet and fuel types](#)
- 4 [Fuel density](#)
- 5. [Reporting](#)
  - 5.1 [Reporting - State pairs](#)
  - 5.2 [Reporting - Aerodrome pairs](#)
- 6 [Data gaps](#)

**Template Information**

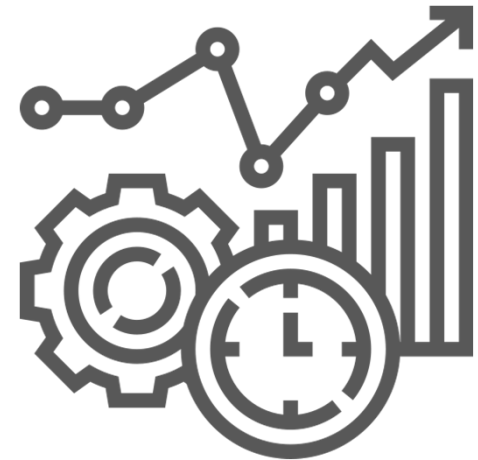
Template provided by:	
Version (publication date):	

Note: For the purpose of this template, international flight is defined as in Annex 16, Volume IV, Part II, Chapter 1, 1.1.2, and Chapter 2, 2.1.

- To document the monitoring activity of the Operator as well as the verifier information
- To serve as a way of communication between the operator and the State
- To serve the State as Basis for calculation of operator's offsetting requirements from 2021 onwards

# 1. Compilation of Data

- This is a day to day process
- Note that there are many roles at the Company with implications in it, but will depend on each airline: Flight dispatching, Operations officer/manager, IT, Back Office, accounting
- There should be one person in the Company in charge of coordinating emissions reporting
- Fuel invoice checks are part of financial quality assurance but it is very much related to the control of fuel consumption data for emissions reporting



## 2. Internal Pre-Verification

- Ensure quality control of data gathering process and calculation systems and ensure the data passes logic checks in advance of the verifier coming on site. Benefits:
  - Allows to identify procedural irregularities and take corrective action
  - Helps reducing Data Gaps (Note that it should be avoided that they go above a 5% threshold)
  - Allows to save time in the third-party verification and may reduce its cost
- Team managing day-to-day MRV needs to select an internal auditor
- Outcomes:
  - CORSIA day-to-day management team will be required to evaluate the list of findings
  - Execute corrective actions to prepare for third- party verification





# Importance of the Internal Pre-Verification

## → Requirements of the internal auditor

Understanding of the MR Process	Identification of Scope	Evaluate the Staff Competence	Identify Errors or Logic Gaps
<ul style="list-style-type: none"><li>• Revision of the plan &amp; other procedures, data flow charts, preliminary Draft of Emissions report versions, historical reports, communication with State</li></ul>	<ul style="list-style-type: none"><li>• Development of data sampling plan based on the identification of risks</li><li>• Check data sources (in line with plan)</li><li>• If data flow diagram exists, compare with actual process</li></ul>	<ul style="list-style-type: none"><li>• Interview staff</li><li>• Ensure that CORSIA management team have adequate knowledge</li><li>• Check if the responsibilities assigned to staff have been completed</li></ul>	<ul style="list-style-type: none"><li>• Confirm calculations and totalized values</li><li>• Compare data with previous years</li><li>• Error checking routines</li><li>• Compare expected estimates with actual fuel burn</li></ul>



Develop a data sampling plan based on documentation analysis

# Importance of the Internal Pre-Verification

→ For such, the CORSIA management team previously should have:

1. Defined all the procedures/manuals



2. Nominated a Responsible Person in the Company/Contact Point



3. Engaged & educated all the departments that will be involved in the process:

- Fuel Management (fuel consumption control)
- IT (for data management/extraction of reports and information/information back-up)
- Quality Management
- Financial Department
- Maintenance



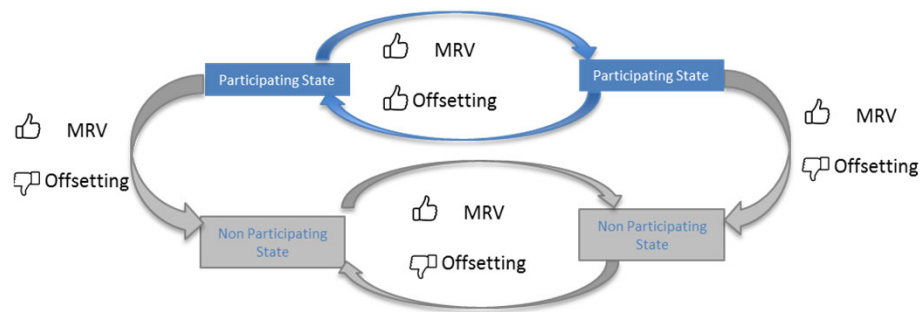
4. Prepared/adapted data management system/IT Tools for emissions reporting:

- Create automatized reports if the IT Tool is adapted



# Importance of the Internal Pre-Verification

- Examples of analysis to assess scope and technical exemptions:
  - Check that flights with offsetting requirements are correctly identified



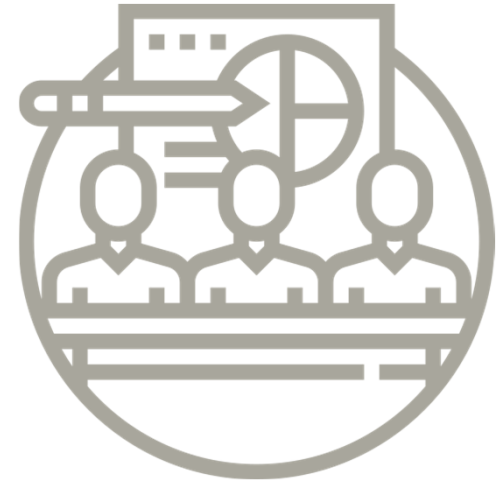
- Check if exempted flights are recorded correctly
    - Military and State Flights
    - Medical
    - Humanitarian
    - Firefighting
- Can be crosschecked with item 18 or 8 of flight plan

# Importance of the Internal Pre-Verification

- The operator decides how to conduct the internal pre-verification
- Will very much depend on the risks identified in the monitoring plan
- Guidelines for internal pre-verification provided in ETM (Doc 9501), Volume IV, 3.3.4.1 and Table 3-8
- Verifier can lower the risk assigned to the operator if this procedure is in place there is proof of it

### 3. Preparing the Report

- All monitored data has to be processed and summarized in the template
- Key emissions responsible needs to ensure quality of data
- It may require some iteration/correction with the verifier if he detects any misstatements or non-conformities

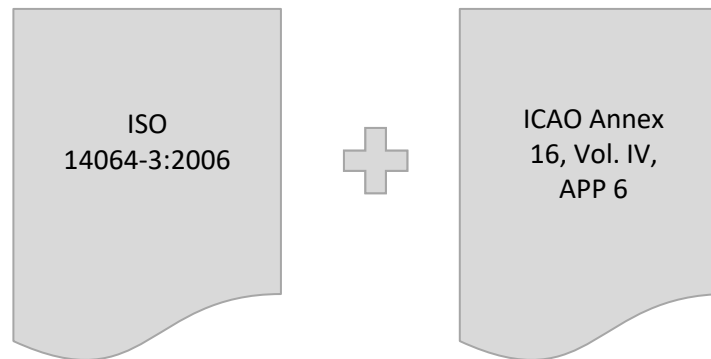


## 4. Verification

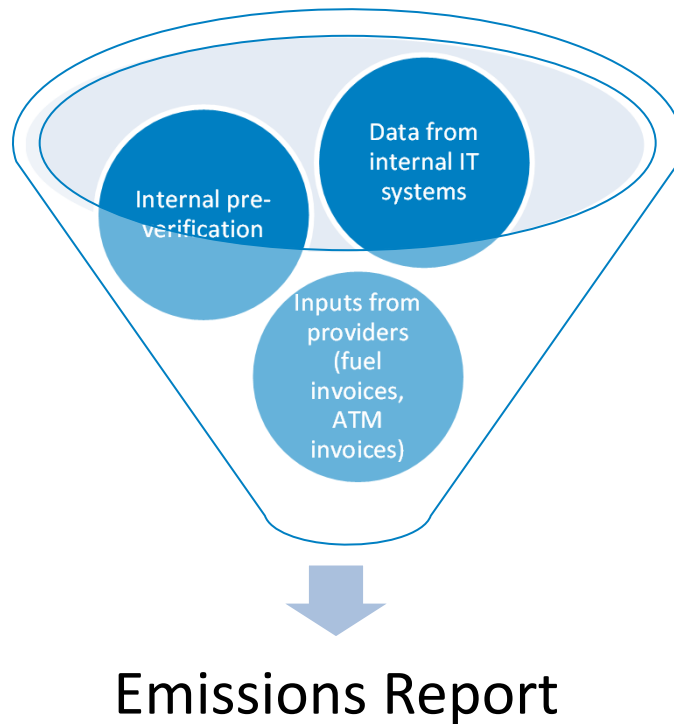
→ Once the emissions report is ready, the operator shall engage an accredited verification body



→ Key guidance:



# Structure of an Emissions Report



1. **Identification** → basic information of the operator and verification body
2. **Underlying Basic Info.** → scope of the report, monitoring method
3. **Aeroplane Fleet & Fuel Types** → Registration of all aeroplanes operated in the reporting year
4. **Fuel Density** → fuel density used to convert units of volume to mass
5. **Aggregation level of reported data** → level of detail of the reported information
6. **Reporting- State Pairs/Aerodrome Pairs & Summary of Emissions data** → Information on the international operations
7. **Data Gaps** → information on possible data gaps occurred during monitoring year and how emissions have been estimated

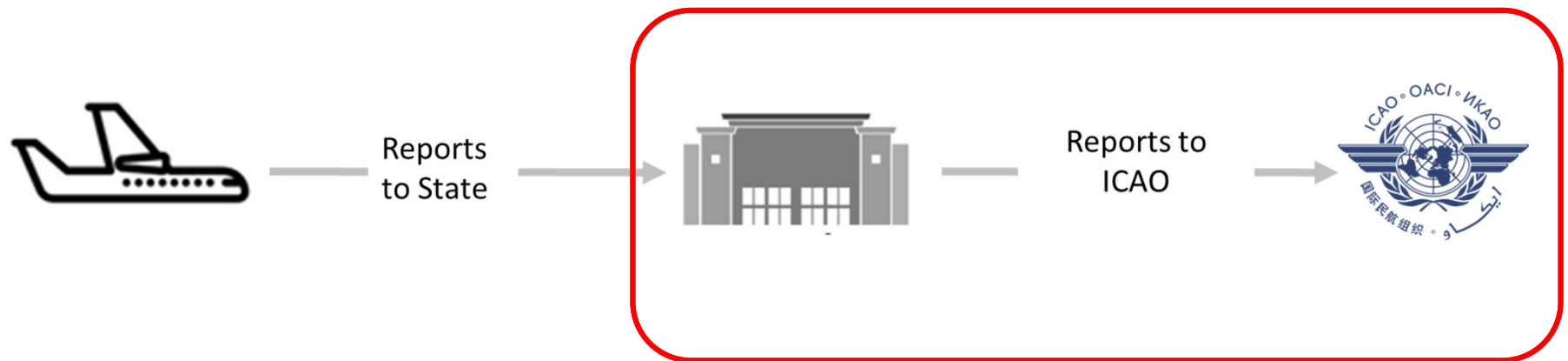
# Additional Report: CORSIA Eligible Fuels

- If an AO seeks to claim emissions reductions from the use of CORSIA eligible fuels, the aeroplane operator shall provide supplementary information to the Emissions Report
- It is a separate template that should also be verified

<b>CORSIA</b>
<b>CORSIA ELIGIBLE FUELS SUPPLEMENTARY INFORMATION*</b>
(*supplementary information to the Emissions Report from aeroplane operator to State)
<b>CONTENTS</b>
<a href="#">Template information</a>
<a href="#">Aeroplane operator identification and reporting information</a>
<a href="#">CORSIA eligible fuel claim form</a>
<a href="#">Summary of CORSIA eligible fuels information</a>




## Part 2: Reporting from State to ICAO



# States' Obligations

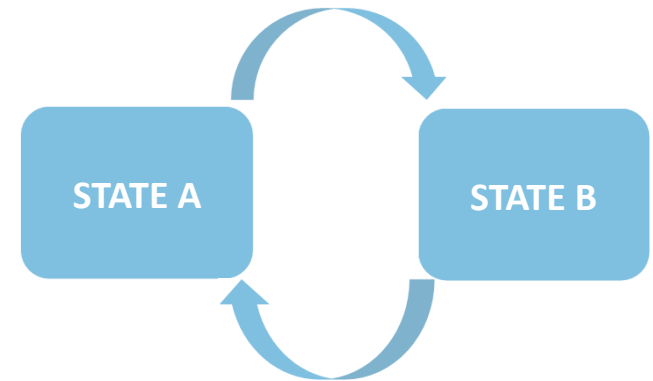
- Reporting to ICAO is required under CORSIA for States with aeroplane operators conducting international flights to report on related CO2 emissions information
- First reporting year: **2020** (for data related to 2019 international flights)
- Frequency of reporting: on an annual basis

Remember 

ICAO needs the information from all international flights to calculate all future offsetting obligations

# Format of Reported Information:

- Total annual CO2 emissions (in tonnes):
  - Per State pair
  - For each State pair, data aggregated for all aeroplane operators attributed to the State that conduct operations in that State pair

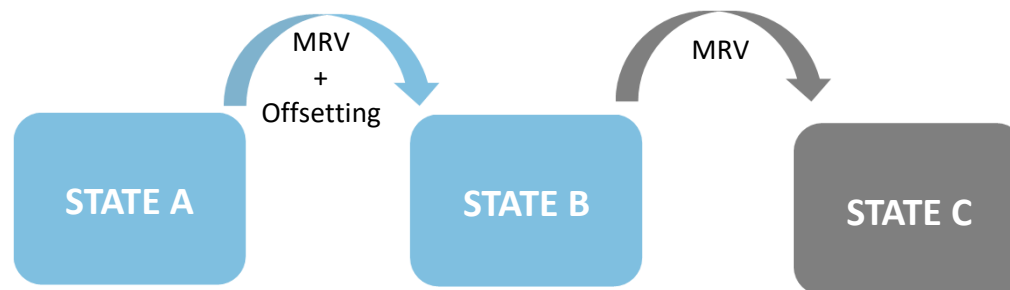


Note:

- a) For a given State pair, no operator-specific data
- b) For a given State pair, emissions from operators not attributed to the State are not taken into consideration

# Format of reported information (continued):

- Total annual CO2 emissions per State pair, aggregated for all aeroplane operators attributed to the State, with sub-totals for:
  - State pairs subject to offsetting requirements
  - State pairs not subject to offsetting requirements
- Total annual CO2 emissions for each operator attributed to the State
  - One value per operator
  - Specify when CERT is used



# States' Obligations - Reporting CORSIA Eligible Fuels (CEF)

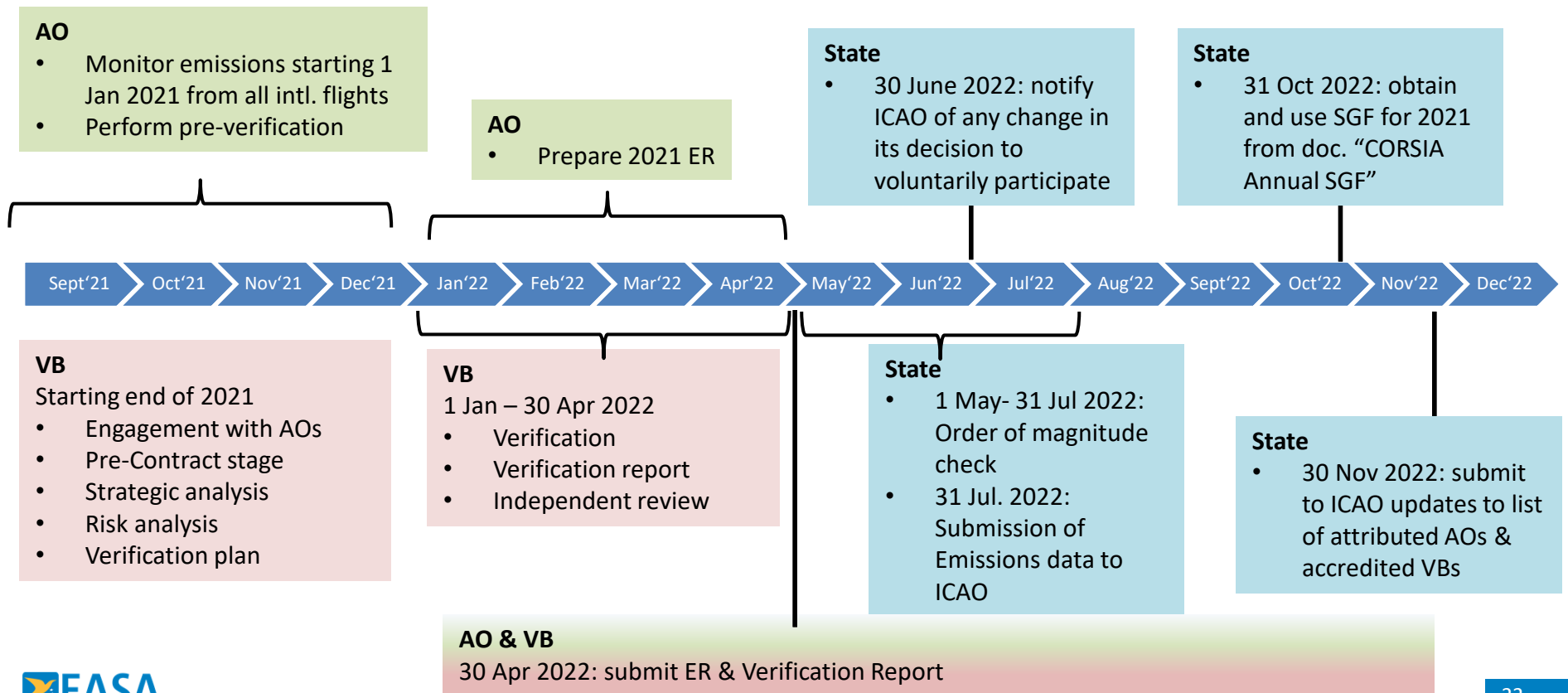
→ CEF Supplementary Information to the Emissions Report from a State to ICAO (from 2021)



Information to be reported:

- ✓ Where production comes from
- ✓ Batches of fuel reported by AO
- ✓ Type of fuel
- ✓ Emissions reduction

# Short Term Timeline



# Thanks!

[easa.europa.eu/connect](https://easa.europa.eu/connect)



**Working for quieter and cleaner aviation.**

**Your safety is our mission.**

An Agency of the European Union 