

Report on the individual review of the resubmitted report upon expiration of the additional period for fulfilling commitments (true-up period) for the first commitment period of the Kyoto Protocol of Ukraine



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Report on the individual review of the resubmitted report upon expiration of the additional period for fulfilling commitments (true-up period) for the first commitment period of the Kyoto Protocol of Ukraine

According to decisions 13/CMP.1 and 3/CMP.10, each Party included in Annex I with a commitment inscribed in Annex B to the Kyoto Protocol (Annex B Party) shall submit to the secretariat prior to 2 January 2016 a report upon expiration of the additional period for fulfilling commitments for the first commitment period of the Kyoto Protocol (hereinafter referred to as the true-up period report). The true-up period report, prepared individually for each Annex B Party, aims to facilitate the assessment of whether the aggregate anthropogenic greenhouse gas emissions for the first commitment period exceed the quantities of Kyoto Protocol units valid for the first commitment period in the retirement account of that Party.

The individual review of the initial true-up period report submission of Ukraine was conducted in 2016 by an expert review team in accordance with Article 8 of the Kyoto Protocol. The review report contained two questions of implementation, which were subsequently considered by the Compliance Committee. The enforcement branch of the committee concluded that Ukraine was not in compliance with the reporting requirements, but could not determine whether the Party was not in compliance with its commitment under Article 3, paragraph 1, of the Kyoto Protocol.

On the basis of a recommendation from the Compliance Committee, the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (CMP), at its twelfth session, encouraged the efforts of Ukraine to formally demonstrate compliance with its commitment under Article 3, paragraph 1, of the Kyoto Protocol, and requested the secretariat to make, on an exceptional basis, the necessary arrangements to enable the Party to do so by CMP 13 (November 2017), taking into account the recommendations set out in chapter III.B of the annual report of the committee to the CMP.

This report presents the results of the individual review of the resubmitted true-up period report submission of Ukraine conducted by an expert review team in accordance with Article 8 of the Kyoto Protocol.

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I. Introduction

1. This report covers the review of the resubmitted report upon expiration of the additional period for fulfilling commitments for the first commitment period of the Kyoto Protocol (hereinafter referred to as the resubmitted true-up period report) of Ukraine, conducted in accordance with the “Guidelines for review under Article 8 of the Kyoto Protocol” (hereinafter referred to as the Article 8 review guidelines).¹ The desk review took place from 24 to 28 July 2017 and was conducted by the following team of nominated experts from the UNFCCC roster of experts: Mr. Dario Gomez (Argentina); Ms. Helen Plume (New Zealand); Ms. Daniela Romano (Italy); and Mr. Jongikhaya Witi (South Africa). Ms. Plume and Mr. Gomez were the lead reviewers. The review was coordinated by Mr. Vlad Trusca (UNFCCC secretariat).
2. The centralized review of the initial true-up period report of Ukraine² took place from 8 to 12 February 2016 in Bonn, Germany, at the same time as the reviews of the true-up period reports of all Parties included in Annex I with a commitment inscribed in Annex B to the Kyoto Protocol (Annex B Parties). In finalizing its report on the review of Ukraine’s initial true-up period report,³ the expert review team (ERT) listed two questions of implementation, which triggered the compliance mechanism of the Kyoto Protocol.
3. The first question of implementation related to the late submission by Ukraine of its true-up period report and inconsistencies between information submitted by the Party and information available from the international transaction log (ITL) maintained by the secretariat. Ukraine submitted its true-up period report after the deadline of 2 January 2016, which was set out in decision 3/CMP.10, and after the centralized review of the true-up period reports of all Annex B Parties in February 2016. Moreover, the ERT was unable to determine the accuracy of the information submitted by Ukraine because its national registry had not been connected to the ITL since August 2015.
4. The second question of implementation related to Ukraine’s emission reduction target for the first commitment period of the Kyoto Protocol. The ERT determined that Ukraine did not retire sufficient Kyoto Protocol units to cover its total greenhouse gas emissions for the first commitment period, as required by the rules on accounting for Kyoto Protocol units adopted by the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (CMP).
5. On 18 April 2016, in accordance with decision 27/CMP.1, annex, section VII, the bureau of the Compliance Committee allocated the questions of implementation to the enforcement branch of the committee. On 21 June 2016, the branch adopted the preliminary finding of non-compliance with respect to Ukraine. On 7 September 2016, after considering a written submission and additional information provided by the Party, the branch adopted a final decision on the matter.
6. In the final decision, the enforcement branch of the Compliance Committee confirmed its preliminary finding that Ukraine was not in compliance with Article 7, paragraph 1, in conjunction with paragraph 4, of the Kyoto Protocol and the guidelines adopted thereunder. The branch expressed that it could not, as a matter of substance, determine, on the basis of the information it had available, whether Ukraine was not in compliance with its quantified emission limitation or reduction commitment under Article 3, paragraph 1, of the Kyoto Protocol, as set out in decision 27/CMP.1, annex, section V, paragraph 4. Ukraine appeared to hold sufficient Kyoto Protocol units in its national registry for retirement for compliance purposes. However, the questions of implementation arose from exceptional circumstances concerning, inter alia, the disconnection of Ukraine’s national registry from the ITL, and the fact that external transfer and retirement transactions

¹ Annex to decision 22/CMP.1.

² *Report upon expiration of the additional period for fulfilling commitments by Ukraine*. Available at http://unfccc.int/files/kyoto_protocol/reporting/true-up_period_reports_under_the_kyoto_protocol/application/pdf/true-up_period_report_by_ukraine.pdf.

³ FCCC/KP/CMP/2016/TPR/UKR.

for the first commitment period of the Kyoto Protocol could not be carried out through the ITL after the true-up period had ended on 18 November 2015.⁴

7. The enforcement branch noted in the final decision that, to formally demonstrate compliance with Article 3, paragraph 1, of the Kyoto Protocol for the first commitment period, Ukraine would need to undertake the retirement of units as well as resubmit its true-up period report, which would be reviewed by an ERT, whose review report would be submitted to the Compliance Committee for consideration. The branch also noted that there is no procedure provided in CMP decisions that would allow Ukraine to formally demonstrate compliance with Article 3, paragraph 1, of the Kyoto Protocol for the first commitment period.

8. The Compliance Committee included the findings of its enforcement branch (see paras. 5–7 above) in its annual report to the CMP.⁵ The committee recommended that the CMP consider ways of encouraging the efforts of Ukraine to formally demonstrate compliance with its commitment under Article 3, paragraph 1, of the Kyoto Protocol for the first commitment period, and that the CMP request the secretariat to make, on an exceptional basis, the necessary arrangements for the Party to do so.⁶

9. On the basis of the recommendation from the Compliance Committee and following consultations with Parties during CMP 12, the CMP⁷ encouraged the efforts of Ukraine to formally demonstrate compliance with its commitment under Article 3, paragraph 1, of the Kyoto Protocol for the first commitment period. Moreover, the CMP requested the secretariat to make, on an exceptional basis, the necessary arrangements to enable the Party to do so by CMP 13 (November 2017), taking into account the recommendations set out in chapter III.B of the annual report of the committee to the CMP.

10. By 26 June 2017, Ukraine had undertaken all the necessary transactions, including the retirement of units, through the ITL on an exceptional basis. The Party also resubmitted its true-up period report on 4 July 2017.

11. In accordance with the Article 8 review guidelines, a draft version of this report was sent to the Government of Ukraine, which made no comment on it.

II. Summary and general assessment of the review

12. Table 1 provides a summary of the assessment by the ERT of the resubmitted true-up period report submission and additional documents submitted during the review, with respect to timeliness, completeness, consistency and compliance with the commitment under Article 3, paragraph 1, of the Kyoto Protocol. Specific findings to support this assessment are presented in more detail in table 2.

Table 1

The expert review team’s overall assessment of the resubmitted true-up period report submission

<i>Element</i>	<i>Item</i>	<i>Fulfilled</i>	<i>Comments</i>
Timeliness	Did the Party submit the true-up period report and accompanying documents by 2 January 2016?	No	The initial true-up period report was submitted on 9 March 2016. The report was resubmitted on 4 July 2017
Completeness	Is the resubmission complete?	Yes	
	Is the information reported in accordance with decision 13/CMP.1?	Yes	
Consistency	Is the reported information consistent with the compilation and accounting	No	The reported information is consistent except that the quantity of AAUs requested for carry-over in the

⁴ See document CC-2016-1-6/Ukraine/EB, annex, paragraph 22.

⁵ FCCC/KP/CMP/2016/3, section III.B.

⁶ FCCC/KP/CMP/2016/3, paragraph 4(b).

⁷ FCCC/KP/CMP/2016/8, paragraph 50.

<i>Element</i>	<i>Item</i>	<i>Fulfilled</i>	<i>Comments</i>
	database and the Party's registry?		resubmitted true-up period report (2 024 491 681) does not match the quantity calculated from the serial number ranges (2 001 107 853), which is also presented in the SEF tables for 2017
	Is the information provided by the Party (SEF tables and R2–R5 reports ^a) consistent with the ITL information?	Yes	
Compliance	Are the aggregate anthropogenic greenhouse gas emissions below or equal to the quantities of ERUs, CERs, tCERs, ICERs, AAUs and RMUs in the retirement account?	Yes	

Abbreviations: AAU = assigned amount unit, CDM = clean development mechanism, CER = certified emission reduction, ERU = emission reduction unit, ITL = international transaction log, ICER = long-term CER, RMU = removal unit, SEF = standard electronic format, tCER = temporary CER.

^a Report R2 (list of discrepant transactions) provides information on any discrepancies identified by the ITL and additional information required under decision 15/CMP.1, annex, paragraph 12; report R3 (list of CDM notifications) provides information on any notification received by the Party from the Executive Board of the CDM, directing the Party to replace ICERs, in accordance with decision 15/CMP.1, annex, paragraphs 13 and 14; report R4 (list of non-replacements) provides information on any record of non-replacement identified by the ITL and the additional information required under decision 15/CMP.1, annex, paragraph 15; and report R5 (list of invalid units) provides information on the quantities of Kyoto Protocol units held in the national registry that are not valid for use towards compliance with commitments under Article 3, paragraph 1, of the Kyoto Protocol, in accordance with decision 15/CMP.1, annex, paragraph 16.

III. Technical assessment of the elements reviewed

13. Ukraine resubmitted its true-up period report on 4 July 2017. The submission contained the true-up period report, the standard electronic format tables for the period 1 January to 18 November 2015 and for the years 2015, 2016 and 2017, the list of serial numbers for the Kyoto Protocol units in the retirement account at the end of the true-up period, and the list of serial numbers for the emission reduction units (ERUs) and assigned amount units (AAUs) that the Party requests to be carried over to the second commitment period.

14. Table 2 contains the ERT assessment of the resubmitted true-up period report submission of Ukraine with respect to all elements reviewed. In that assessment, the ERT took note of the findings included in the true-up period independent assessment report (TUPAR) for the first commitment period of the Kyoto Protocol prepared by external assessors (registry system administrators). The TUPAR of Ukraine was prepared and forwarded to the ERT during the review, pursuant to paragraph 5(a) of decision 16/CP.10.

Table 2
The expert review team's assessment of the elements reviewed

<i>Mandate^a</i>	<i>Reporting requirements</i>	<i>Fulfilled</i>	<i>Comments</i>
Decision 3/CMP.10, paragraph 3	The true-up period report for the first commitment period was submitted by 2 January 2016	No	The initial true-up period report was submitted on 9 March 2016. The report was resubmitted on 4 July 2017
Decision 22/CMP.1, annex, paragraph 89(a)	The Party submitted information in accordance with decision 13/CMP.1, annex, paragraph 49	Yes	
Decision 13/CMP.1,	The Party submitted and made available to	Yes	Ukraine made the final transactions for

<i>Mandate^a</i>	<i>Reporting requirements</i>	<i>Fulfilled</i>	<i>Comments</i>
annex, paragraph 49(a)	the public the SEF tables for 2015 and the total quantities of the categories of ERUs, CERs, AAUs and RMUs valid for the first commitment period listed in decision 13/CMP.1, annex, paragraph 47(a–j), for the period 1 January to 18 November 2015		the first commitment period in June 2017 and these are reflected in the SEF tables for 2017. The SEF tables for 2015 and 2016 reflect the situation before retirement and were submitted for completeness
Decision 13/CMP.1, annex, paragraph 49(b)	The Party submitted and made available to the public the SEF tables for 2015 and the total quantity and serial numbers of ERUs, CERs, AAUs and RMUs valid for the first commitment period in its retirement account	Yes	Ukraine made the final transactions for the first commitment period in June 2017 and these are reflected in the SEF tables for 2017. The SEF tables for 2015 and 2016 reflect the situation before retirement and were submitted for completeness
Decision 13/CMP.1, annex, paragraph 49(c)	The Party submitted and made available to the public the SEF tables for 2015 and the total quantity and serial numbers of ERUs, CERs and AAUs valid for the first commitment period which the Party requested to be carried over to the subsequent commitment period	Yes	Ukraine made the final transactions for the first commitment period in June 2017 and these are reflected in the SEF tables for 2017. The SEF tables for 2015 and 2016 reflect the situation before retirement and were submitted for completeness
Decision 22/CMP.1, annex, paragraph 89(b)	The information submitted by the Party is consistent with the information contained in the compilation and accounting database and with the information contained in the Party's registry	No	The information submitted by Ukraine is consistent except that the quantity of AAUs requested for carry-over in the resubmitted true-up period report (2 024 491 681) does not match the quantity calculated from the serial number ranges (2 001 107 853), which is also presented in the SEF tables for 2017
Decision 22/CMP.1, annex, paragraph 89(c)	Is the information submitted by the Party in accordance with decision 22/CMP.1, annex, paragraph 88, free of inconsistencies and problems?	Yes	
Decision 22/CMP.1, annex, paragraph 89(d), and decision 5/CMP.1, annex, paragraph 59(a)	The information submitted by the Party shows that the quantity of AAUs, CERs, tCERs, ERUs and RMUs transferred into the tCER replacement account for the commitment period is equal to the quantity of tCERs in the retirement account, and in the tCER replacement account, that expired at the end of the commitment period	Yes	
Decision 22/CMP.1, annex, paragraph 89(e), and decision 5/CMP.1, annex, paragraph 59(b)	The information submitted by the Party shows that the quantity of AAUs, CERs, ICERs, ERUs and RMUs transferred into the ICER replacement account for the commitment period is equal to the sum of the quantity of ICERs in the retirement account, and the quantity of ICERs in the ICER replacement account, that expired at the end of the commitment period, and the quantity of ICERs identified by the Executive Board of the CDM as requiring replacement within the registry for the commitment period	Yes	

<i>Mandate^a</i>	<i>Reporting requirements</i>	<i>Fulfilled</i>	<i>Comments</i>
Decision 22/CMP.1, annex, paragraph 90	The Party submitted the information requested in accordance with decision 15/CMP.1, annex, paragraph 20, and decision 22/CMP.1, annex, paragraph 88	Yes	
Decision 15/CMP.1, annex, paragraph 20	The Party submitted the R2–R5 ^b reports for 2015 or provided a reference in the resubmitted true-up period report (section II), and the information is accurate	Yes	
Decision 15/CMP.1, annex, paragraph 11	The Party submitted the SEF tables for 2014 or provided a reference in the resubmitted true-up period report (section II), and the information is accurate	Yes	
Decision 15/CMP.1, annex, paragraphs 12–16	The Party submitted the R2–R5 reports for 2014 or provided a reference in the resubmitted true-up period report (section II), and the information is accurate	Yes	
Decision 15/CMP.1, annex, paragraph 17	The Party provided information in the resubmitted true-up period report on actions to correct discrepancies, changes to the national registry to prevent discrepancies from reoccurring and resolution of previous questions of implementation pertaining to transactions (section IV.a), and the information is accurate	Yes	
Decision 15/CMP.1, annex, paragraph 18, and decision 22/CMP.1, annex, paragraph 88(h)	The Party provided information in the resubmitted true-up period report on the calculation of the commitment period reserve (section IV.b), and the information is accurate	Yes	
Decision 22/CMP.1, annex, paragraph 91	The aggregate anthropogenic greenhouse gas emissions in the first commitment period are below or equal to the quantities of ERUs, CERs, tCERs, ICERs, AAUs and RMUs in the retirement account of the Party for the first commitment period	Yes	

Abbreviations: AAU = assigned amount unit, CDM = clean development mechanism, CER = certified emission reduction, ERU = emission reduction unit, ITL = international transaction log, ICER = long-term CER, RMU = removal unit, SEF = standard electronic format, tCER = temporary CER.

^a The requirement in decision 15/CMP.1, annex, paragraph 19, relating to the access of the expert review team to the information held in the national registry is voluntary and will be checked upon request; the requirement in decision 22/CMP.1, annex, paragraph 88(i), relating to the calculation of the assigned amount to avoid double accounting for some activities under Article 3, paragraph 4, of the Kyoto Protocol (cropland management, grazing land management and revegetation) is not part of the true-up period assessment because the requirement is assessed annually as a precondition for issuing RMUs for the selected activities.

^b Report R2 (list of discrepant transactions) provides information on any discrepancies identified by the ITL and additional information required under decision 15/CMP.1, annex, paragraph 12; report R3 (list of CDM notifications) provides information on any notification received by the Party from the Executive Board of the CDM, directing the Party to replace ICERs, in accordance with decision 15/CMP.1, annex, paragraphs 13 and 14; report R4 (list of non-replacements) provides information on any record of non-replacement identified by the ITL and the additional information required under decision 15/CMP.1, annex, paragraph 15; and report R5 (list of invalid units) provides information on the quantities of Kyoto Protocol units held in the national registry that are not valid for use towards compliance with commitments under Article 3, paragraph 1, of the Kyoto Protocol, in accordance with decision 15/CMP.1, annex, paragraph 16.

IV. Conclusions

15. The ERT concluded that the information provided by Ukraine in its resubmitted true-up period report submission covers all elements as required by decisions 13/CMP.1, 15/CMP.1 and 3/CMP.10 and other relevant decisions of the CMP.

16. On the basis of the assessment of the information resubmitted by Ukraine and decision 22/CMP.1, annex, paragraph 91, the ERT concluded that the aggregate anthropogenic greenhouse gas emissions of Ukraine for the first commitment period of the Kyoto Protocol do not exceed the quantities of ERUs, certified emission reductions (CERs), temporary CERs, long-term CERs, AAUs and removal units in the retirement account of Ukraine for the first commitment period.

17. In its resubmitted true-up period report submission, Ukraine requested to carry over 2,024,491,681 AAUs and 533,410 ERUs to the second commitment period of the Kyoto Protocol. However, the correct values of units available for the Party to carry over to the second commitment period are 2,001,107,853 AAUs and 533,410 ERUs. The ERT concluded that these quantities of AAUs and ERUs to be carried over by Ukraine to the second commitment period are consistent with the requirements set out in decision 13/CMP.1, annex, paragraph 15.

V. Questions of implementation

18. No questions of implementation were identified by the ERT during the review of the resubmitted true-up period report submission of Ukraine.

Annex I

Key relevant data for the Party in the first commitment period

Table 3
Summary of key information for Ukraine in the first commitment period

<i>Key parameters</i>	<i>Values^a</i>
Base year defined under the Kyoto Protocol ^b – CO ₂ , CH ₄ and N ₂ O/F-gases	1990/1990
Base year GHG emissions ^c (t CO ₂ eq)	920 836 933
Quantified emission limitation or reduction commitment in the first commitment period – Annex B (% of base year level)	100
Assigned amount established in accordance with Article 3, paragraph 7, of the Kyoto Protocol (t CO ₂ eq)	4 604 184 663
Total GHG emissions in the first commitment period (t CO ₂ eq)	1 999 434 250
Total amount of Kyoto Protocol units retired in the first commitment period (units)	1 999 434 250
Quantities of AAUs, CERs and ERUs that were available to be carried over to the second commitment period (units)	2 001 107 853 AAUs; 533 410 ERUs
Quantities of AAUs, CERs and ERUs that can be requested for carry-over to the second commitment period (units)	2 001 107 853 AAUs; 533 410 ERUs

Abbreviations: AAU = assigned amount unit, CER = certified emission reduction, ERU = emission reduction unit, F-gases = fluorinated gases, GHG = greenhouse gas.

^a Source: compilation and accounting database, international transaction log or true-up period report submitted by the Party.

^b Parties included in Annex I may choose to use 1995 as the base year for total emissions of F-gases (hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride), in accordance with Article 3, paragraph 8, of the Kyoto Protocol.

^c Refers to the total base year GHG emissions used for the calculation of the assigned amount pursuant to Article 3, paragraphs 7 and 8, of the Kyoto Protocol.

Annex II

Documents and information used during the review

Reference documents

“Modalities for the accounting of assigned amounts under Article 7, paragraph 4, of the Kyoto Protocol”. Annex to decision 13/CMP.1. Available at <http://unfccc.int/resource/docs/2005/cmp1/eng/08a02.pdf#page=23>.

“Guidelines for the preparation of the information required under Article 7 of the Kyoto Protocol”. Annex to decision 15/CMP.1. Available at <http://unfccc.int/resource/docs/2005/cmp1/eng/08a02.pdf#page=56>.

“Guidelines for review under Article 8 of the Kyoto Protocol”. Annex to decision 22/CMP.1. Available at <http://unfccc.int/resource/docs/2005/cmp1/eng/08a03.pdf#page=51>.

“Modalities and procedures for afforestation and reforestation project activities under the clean development mechanism in the first commitment period of the Kyoto Protocol”. Annex to decision 5/CMP.1. Available at <http://unfccc.int/resource/docs/2005/cmp1/eng/08a01.pdf#page=61>.

“Issues relating to registry systems under Article 7, paragraph 4, of the Kyoto Protocol”. Decision 16/CP.10. Available at <http://unfccc.int/resource/docs/cop10/10a02.pdf#page=64>.

“Date of the completion of the expert review process under Article 8 of the Kyoto Protocol for the first commitment period”. Decision 3/CMP.10. Available at <http://unfccc.int/resource/docs/2014/cmp10/eng/09a01.pdf#page=13>.

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CC-2016-1-6/Ukraine/EB. Final decision of the enforcement branch of the Compliance Committee with respect to Ukraine. Available at http://unfccc.int/files/kyoto_protocol/compliance/questions_of_implementation/application/pdf/cc-2016-1-6_ukraine_eb_final_decision.pdf.

FCCC/KP/CMP/2016/8. Report of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol on its twelfth session, held in Marrakech from 7 to 18 November 2016. Available at <http://unfccc.int/resource/docs/2016/cmp12/eng/08.pdf#page=13>.

Annex III

Acronyms and abbreviations

AAU	assigned amount unit
Annex B Party	Party included in Annex I with a commitment inscribed in Annex B to the Kyoto Protocol
CDM	clean development mechanism
CER	certified emission reduction
CMP	Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol
ERT	expert review team
ERU	emission reduction unit
F-gases	fluorinated gases
GHG	greenhouse gas
ITL	international transaction log
ICER	long-term certified emission reduction
Report R2	list of discrepant transactions identified by the international transaction log
Report R3	list of notifications received from the Executive Board of the clean development mechanism directing the Party to replace long-term certified emission reductions
Report R4	list of non-replacements identified by the international transaction log
Report R5	list of units held in the national registry that are not valid for use towards compliance
RMU	removal unit
SEF	standard electronic format
tCER	temporary certified emission reduction
t CO ₂ eq	tonnes of carbon dioxide equivalent
TUPAR	true-up period independent assessment report
UNFCCC	United Nations Framework Convention on Climate Change