



United Nations
Climate Change

First Meeting of Lead Reviewers of Biennial Transparency Reports

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Application of the guiding principles of the MPGs to the review of the information necessary to track progress made in implementing and achieving NDCs

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Background

- The scope of TER under the ETF includes a review of consistency with the MPGs of information submitted under Articles 13.7 and 13.9.
- The MPGs do not define the principles or criteria underpinning the TER, including the review of consistency with the MPGs of the information reported on all thematic areas.
 - *For the NIR, the MPGs specify that the definitions of the GHG inventory principles (TACCC) used shall be as provided in the 2006 IPCC Guidelines (volume 1, chapter 1, section 1.4).*
- It is necessary to elaborate the application of the guiding principles of the MPGs to the review of the consistency with the MPGs of the information necessary to track progress made in implementing and achieving NDCs, which is not covered under the transparency arrangements under the Convention.
- The guiding principles of the MPGs will be used as the basis to identify areas of improvement in the review of the consistency with the MPGs of the information necessary to track progress made in implementing and achieving NDCs. However, areas of improvement or capacity building needs will not be classified in the TERR on the basis of these guiding principles.

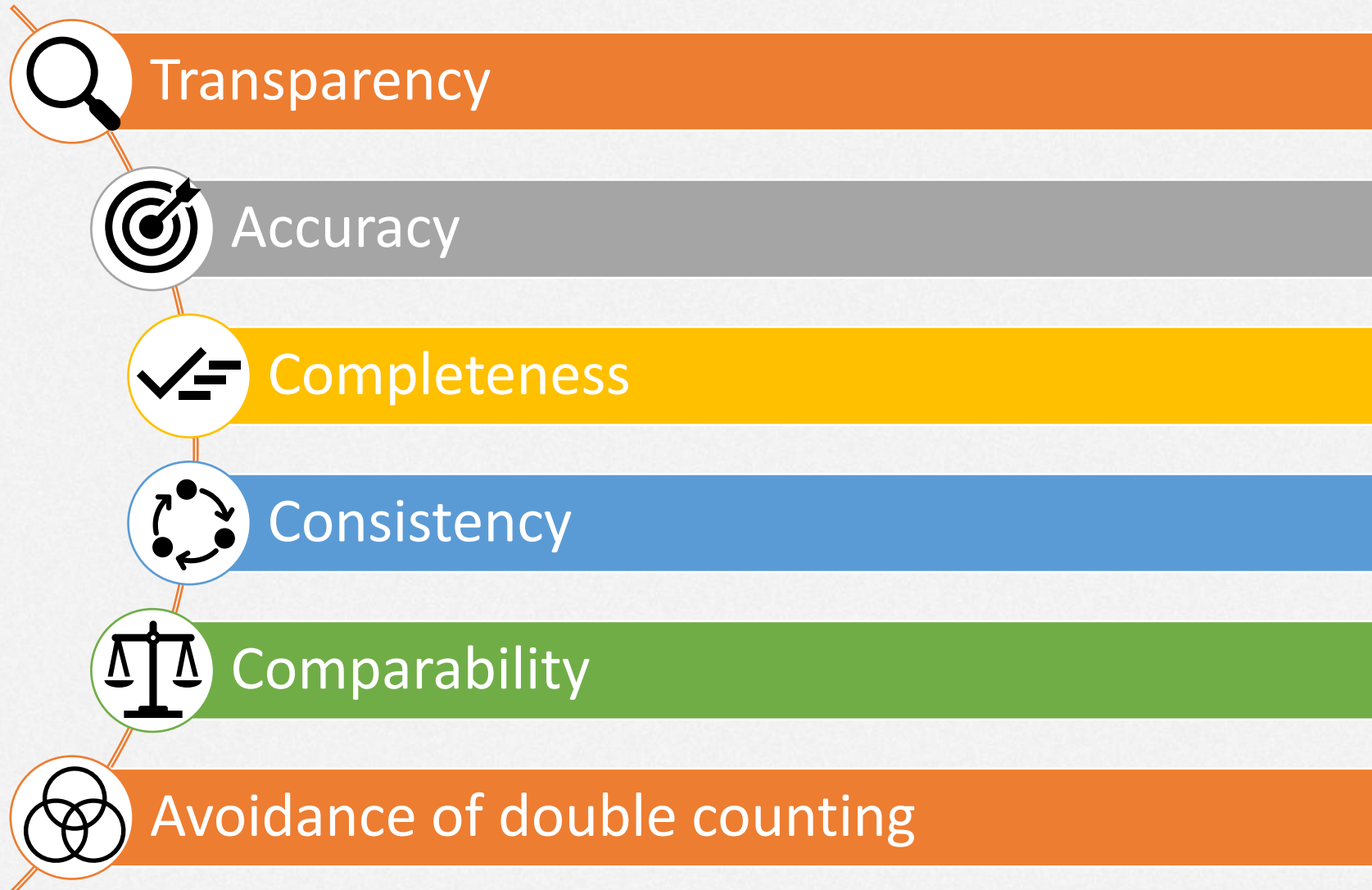




Purpose and scope

- The presentation and the background paper aim to elaborate application of the guiding principles of the MPGs to the review of the consistency with the MPGs of the information necessary to track progress made in implementing and achieving NDCs.
- This analysis will help:
 - Inform the development of the Review Guidance, which aims to support the TER process and promote consistency in reviews;
 - TERTs conduct the TERs by better defining and substantiating the issues identified in their findings. Further;
 - Parties better understand the nature of the issues in order to identify and implement targeted solutions to improve future reporting.

Guiding principles of MPGs relevant to the review of information necessary to track progress made in implementing and achieving NDCs



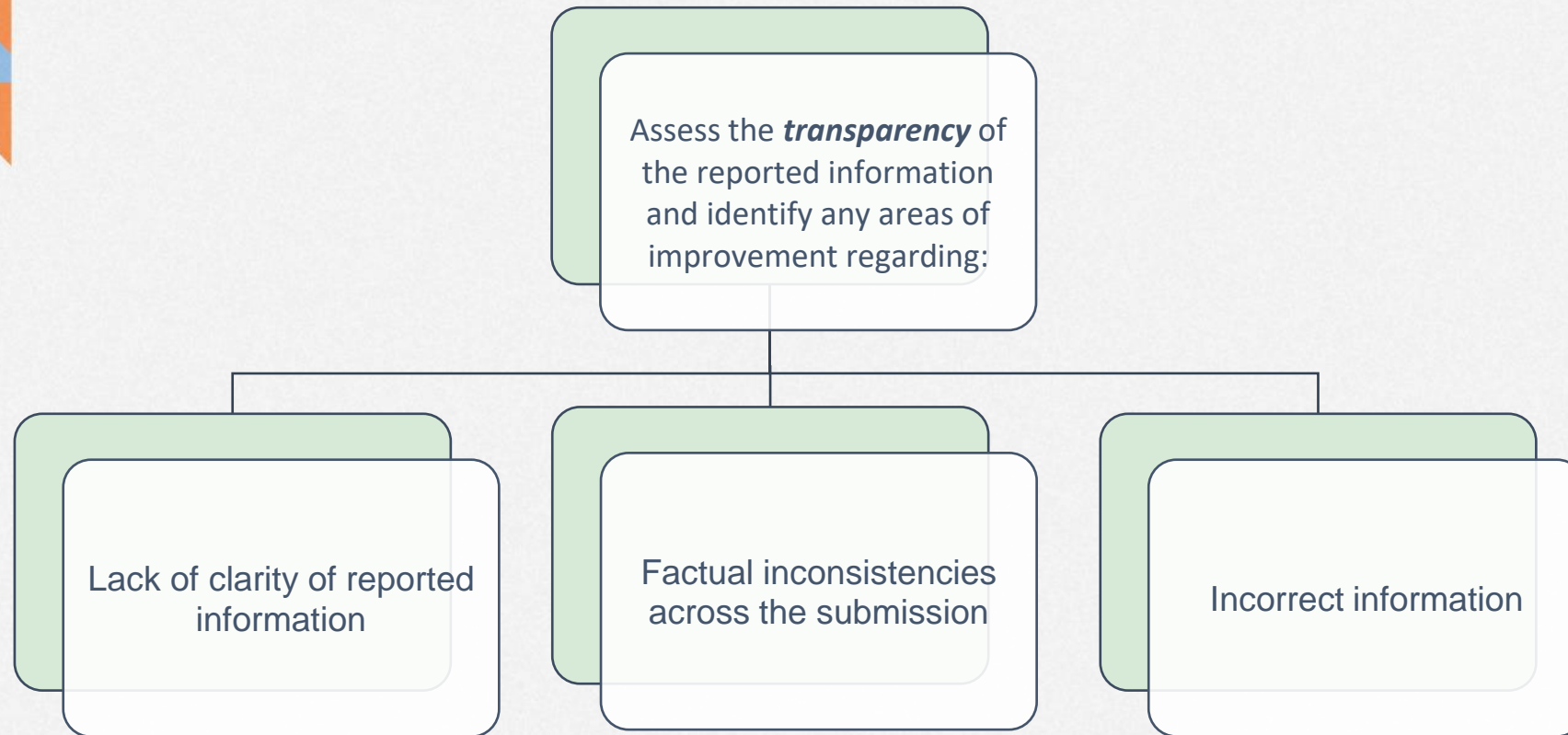


Assessing the information necessary to track progress made in implementing and achieving NDCs reported in BTRs on the guiding principles of the MPGs

- Consistent with the practice established in the MRV process, assessing the information necessary to track progress towards NDCs reported in BTRs on the guiding principles of the MPGs will involve applying a set of checks, each addressing a specific guiding principle.
- The type of checks to be applied will depend on the specific reporting provision - not all the guiding principles are necessarily relevant to each reporting provision.
- In many cases, more than one guiding principle (e.g. transparency and accuracy) could be relevant to the review of the information reported under the same provision.
- The following slides provide some examples of the types of checks to be applied.



Transparency (examples)

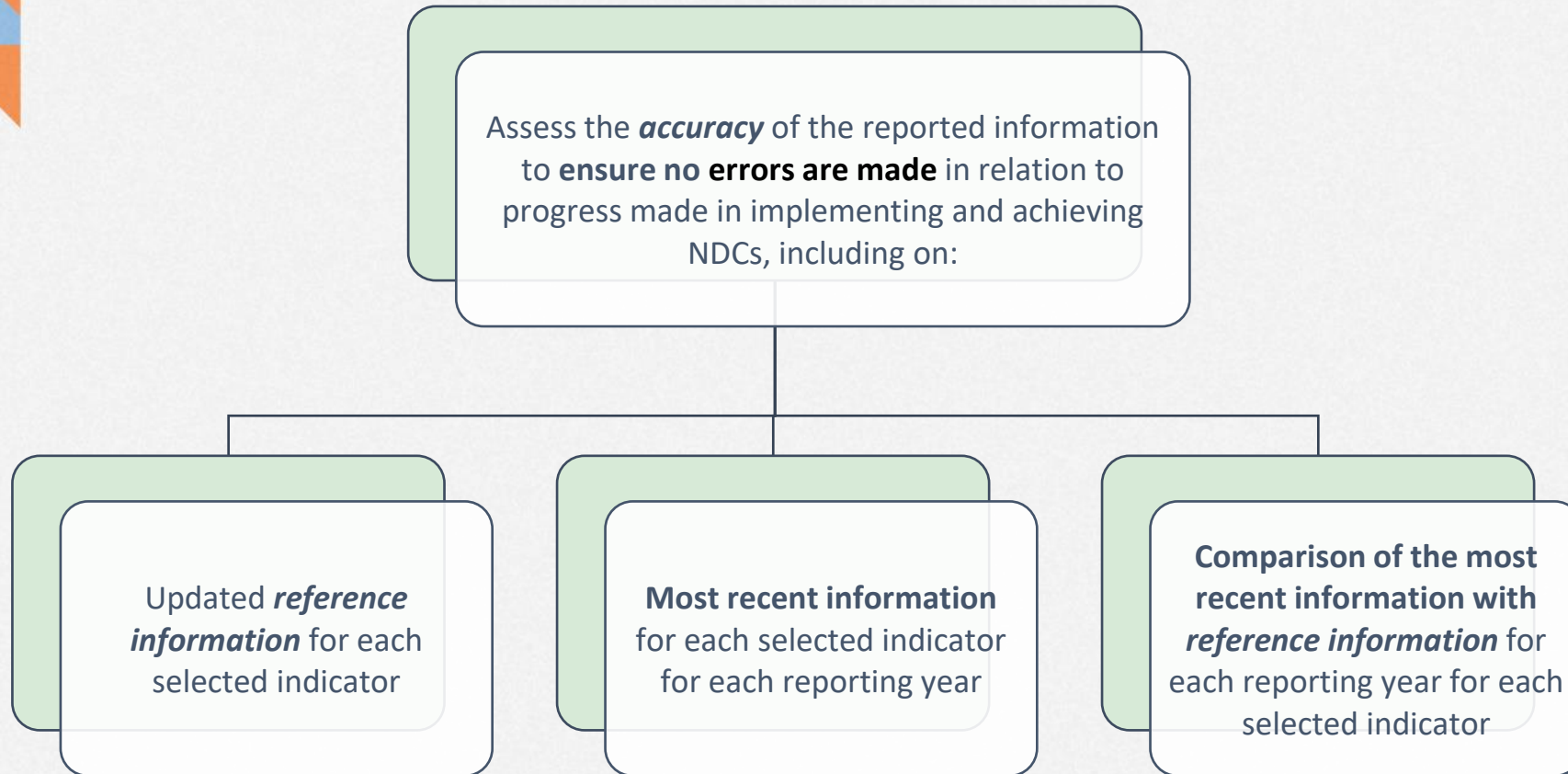


Transparency in the MRV process is generally considered to be achieved when the experts can clearly understand why and how the Party reached its conclusions or results.

GHG inventory: Data sources, assumptions and methodologies used for an inventory should be clearly explained, to facilitate the replication and assessment of the inventory by users of the reported information.



Accuracy (examples)



Accuracy is not defined or used as a principle to identify review issues under the MRV arrangements under the Convention.

GHG inventory
Emissions and removals should be **neither overestimated nor underestimated** as far as can be judged, and uncertainties should be reduced as much as possible.



Accuracy may only be relevant to quantitative or quantifiable indicators selected to track progress; qualitative indicators (e.g. implementation of PaMs) should not be assessed against this principle.

✓ *Completeness (examples)*

Assess the **completeness** of reporting on **all provisions** (consistent with the established practice in the MRV process) including the following key elements and identify any areas of improvement:

Description of methodologies for each selected indicator

Updated *reference information* for each selected indicator

Most recent information for each reporting year for each selected indicator

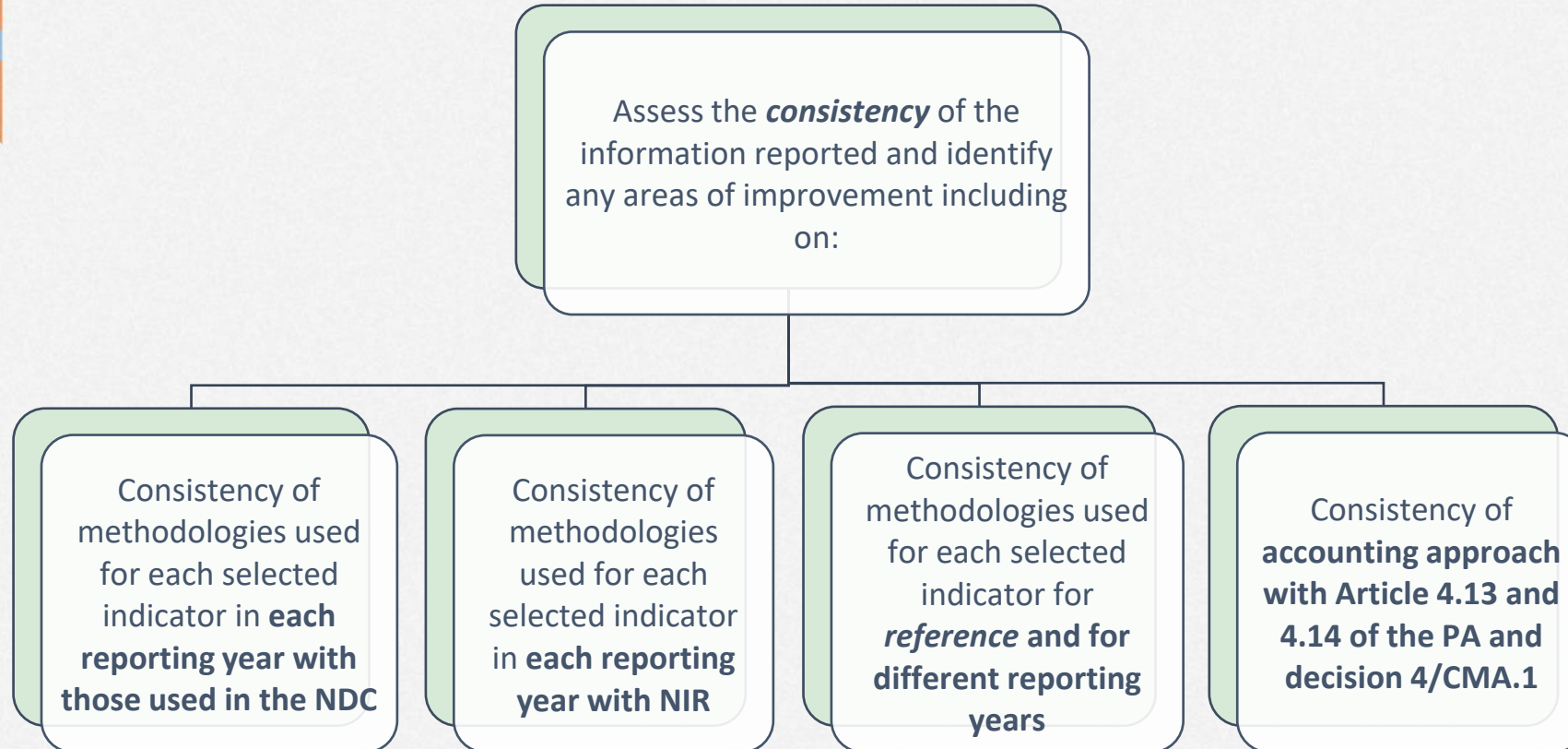
Information on the use of ITMOs towards its NDCs or other international mitigation purposes

Completeness in the MRV process requires that **no reporting element** is excluded.

GHG inventory
No relevant source or sink categories is excluded ensuring a complete geographic coverage within the scope of the national GHG inventory.



Consistency (examples)



Consistency is not defined or used as a principle to identify review issues under the MRV arrangements under Convention.

GHG inventory should be internally consistent for all reported years in all its elements across sectors, categories and gases.



Comparability

Assess the **comparability** of the reported information and identify any areas of improvement regarding:

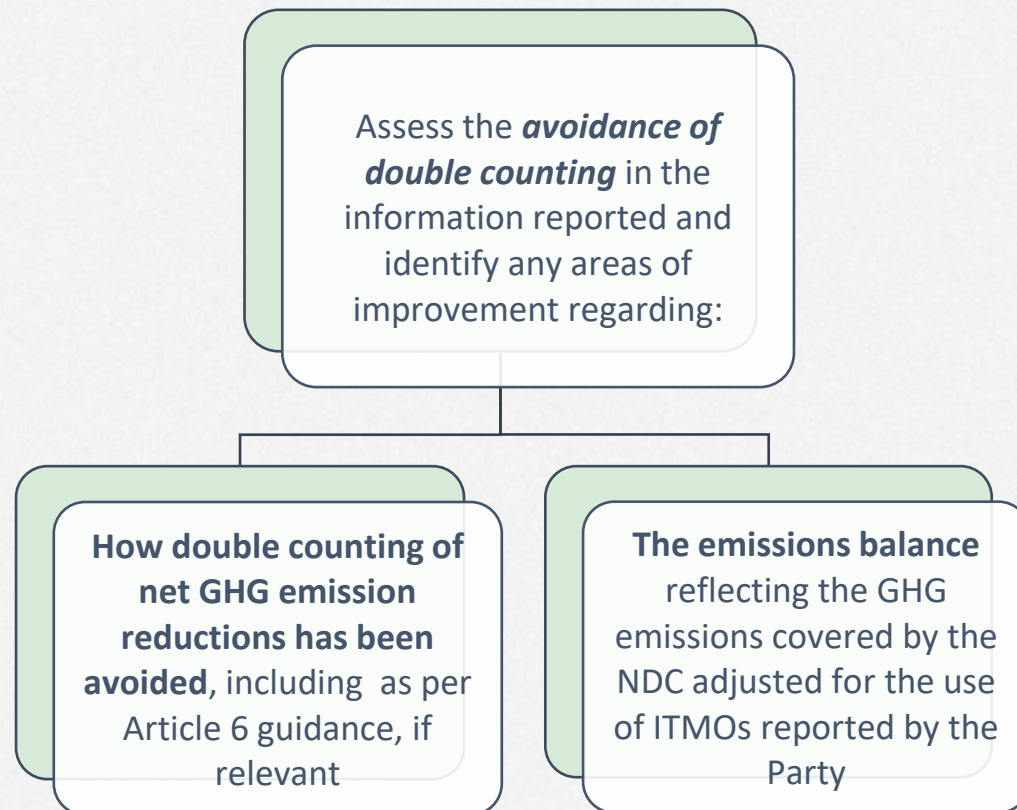
Reporting information in narrative format, and using CRTs and CTF as per the relevant CMA decisions (subject to flexibilities applied)

Comparability is not defined or used as a principle to identify review issues under the MRV arrangements under Convention.

Comparability in the context of the GHG inventory requires Parties should use the methodologies and formats agreed by the COP and CMA to report the information required.



Avoidance of double counting



Avoidance of double counting is not defined or used as a principle to identify issues under the MRV arrangements under the Convention.

Avoidance of double-counting relates to emission reductions or removals not being attributed to multiple Parties or initiatives.

Example: Party X's NDC

Element	Party X's NDC
<i>Reference year(s), base year(s), reference period(s) or other starting point(s);</i>	Base year: 2005
<i>Reference indicator</i>	National total GHG emissions, excluding LULUCF in 2005
<i>Target relative to the reference indicator</i>	50% reduction in GHG emissions compared to 2005 levels
<i>Time frames and/or periods for implementation</i>	From 1 January 2021 to 31 December 2030
<i>Scope and coverage</i>	<ul style="list-style-type: none"> • Economy-wide target • Sectors: Energy, IPPU, agriculture, waste (LULUCF not included in the target) • Gases: CO₂, CH₄, N₂O, HFC, PFC, SF₆, NF₃ • 2006 IPCC Guidelines, 2013 Wetlands Supplement, 2019 Refinement to the 2006 IPCC Guidelines
<i>Assumptions and methodological approaches used for estimating and accounting for GHG emissions and removals corresponding to NDC</i>	<ul style="list-style-type: none"> • GWP: AR5 (100 year) • Final accounting in 2032 based on NIR 2032 • Use of ITMOs to be included in final accounting • Exclude the impacts of non-anthropogenic natural disturbances from emission estimates for managed forest land • Simple decay approach for HWP

Example: Structured summary of Party X

	Unit	Reference point(s)	Implementation period of the NDC			Target level	Target year or period	Progress made towards the NDC
		2005	2021	...	2030			
<i>Indicator(s) selected to track progress:</i>								
Total GHG emissions without LULUCF	kt CO2e	120,000	100,000			60,000	2030	Description
Supporting information for indicator		NA	NA					
Total GHG emissions and removals consistent with the coverage of NDC, where applicable			100,000					
Contribution from the LULUCF sector, as applicable			NA					
<i>Information on the use of ITMOs:</i>								
Multi-year emissions trajectory	kt CO2e		110,000					
Annual GHG emissions and removals (GHG)	kt CO2e		100,000					
Annual level of non-GHG indicator	NA		NA					
Annual quantity of ITMOs transferred	kt CO2e		5,000					
Annual quantity of ITMOs used for OIMP	kt CO2e		0					
Annual quantity of ITMOs used for NDC	kt CO2e		10,000					
Net annual quantity of ITMOs	kt CO2e		-5,000					
Corresponding adjustments (CA)	kt CO2e		-5,000					
Annual emissions balance = GHG + CA (GHG metric)	kt CO2e		95,000					
Annual adjusted indicator (non-GHG metric)	NA		NA					
Any other information					
Assessment of the achievement of the NDC:	NA							


Potential issues related to **accuracy** of the value of the indicator reported for the reference point

Potential issues related to **accuracy** of the indicator values reported for the implementation period

Potential issues related to **consistency** in scope, coverage, assumptions, and methodological approaches used for calculating the values of indicator between the reference point and implementation period and with those used in NDC and NIR

Emissions balance reflects the level of GHG emissions and removals covered by the NDC adjusted on the basis of corresponding adjustments (CA) undertaken by effecting an addition for ITMOs first-transferred and a subtraction for ITMOs used/acquired.

Potential **accuracy** issues due to errors in calculating the emissions balance



Implementation of the guiding principles of the MPGs in the review of the information necessary to track progress made in implementing and achieving NDCs

- The guiding principles of the MPGs will inform the development of relevant tools and templates for the TER of BTR, including the review checklist and template of the TERR.
- The checks summarized above will be further elaborated and used to identify areas of improvement in the TERR.



Possible elements for draft conclusions

- Welcome the background paper prepared by the secretariat
- Agree that in reviewing the consistency with the MPGs of the information necessary to track progress in implementing and achieving NDCs, the guiding principles of transparency, accuracy, completeness, consistency, comparability and avoidance of double counting may be applied in defining the issues identified
- Request the secretariat to include further guidance in the RG, to be informed by experience gained in the BTR review process and to provide an update on the development of this guidance in the next BTR LR meeting



Thank you for your attention!

Q&A