

# CGE Training materials - Mitigation Assessment

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## Module C

### Mitigation in the Context of Reporting

Consultative Group of Experts (CGE)



**United Nations**  
Climate Change Secretariat





- I. What is the general reporting framework?
- II. What are NDCs?
- III. Why report on mitigation?

The objective of this session is to provide participants with an introduction to climate change mitigation in the context of reporting, including:

- The reporting context under the Convention and the Paris Agreement.
- The enhanced transparency framework (ETF) and differences to the MRV under the Convention.
- The role of NDCs in reporting.
- The rationale for reporting on mitigation.

**Expectation:** Participants will have a broad but sound understanding of reporting requirements for developing countries and recent developments related to the reporting on mitigation.

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## MODULE C1

# WHAT IS THE GENERAL REPORTING FRAMEWORK?



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# The United Nations Framework Convention on Climate Change (UNFCCC)



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- The UNFCCC is an international treaty with the objective of **preventing “dangerous” human interference with the climate system.**
- Currently, there are 198 Parties (197 States and 1 regional economic integration organization) to the UNFCCC.
- The **Kyoto Protocol**, adopted under the Convention in 1997, legally bound developed country Parties to emission reduction targets for the period from 2008 to 2020.
- Parties to the UNFCCC are differentiated in Annexes that determine responsibilities:
  - **Annex I:** members of OECD in 1992 + economies in transition (EIT).
  - **Annex II:** OECD members of Annex I. Required to provide financial resources to enable developing countries to undertake emissions reduction activities and to help them adapt to adverse effects of climate change. Must also "take all practicable steps" to promote development and transfer of environmentally friendly technologies to EITs and developing countries.
  - **Non-Annex I (NAI):** mostly developing countries, with some countries being recognized as especially vulnerable and with limited capacity. These are mostly small island developing states (SIDS) and the least developed countries (LDCs).



The Paris Agreement, adopted in 2015, is a landmark in the multilateral climate change process because, for the first time, a binding agreement brings all nations into a common cause to undertake ambitious efforts to combat climate change and adapt to its effects.

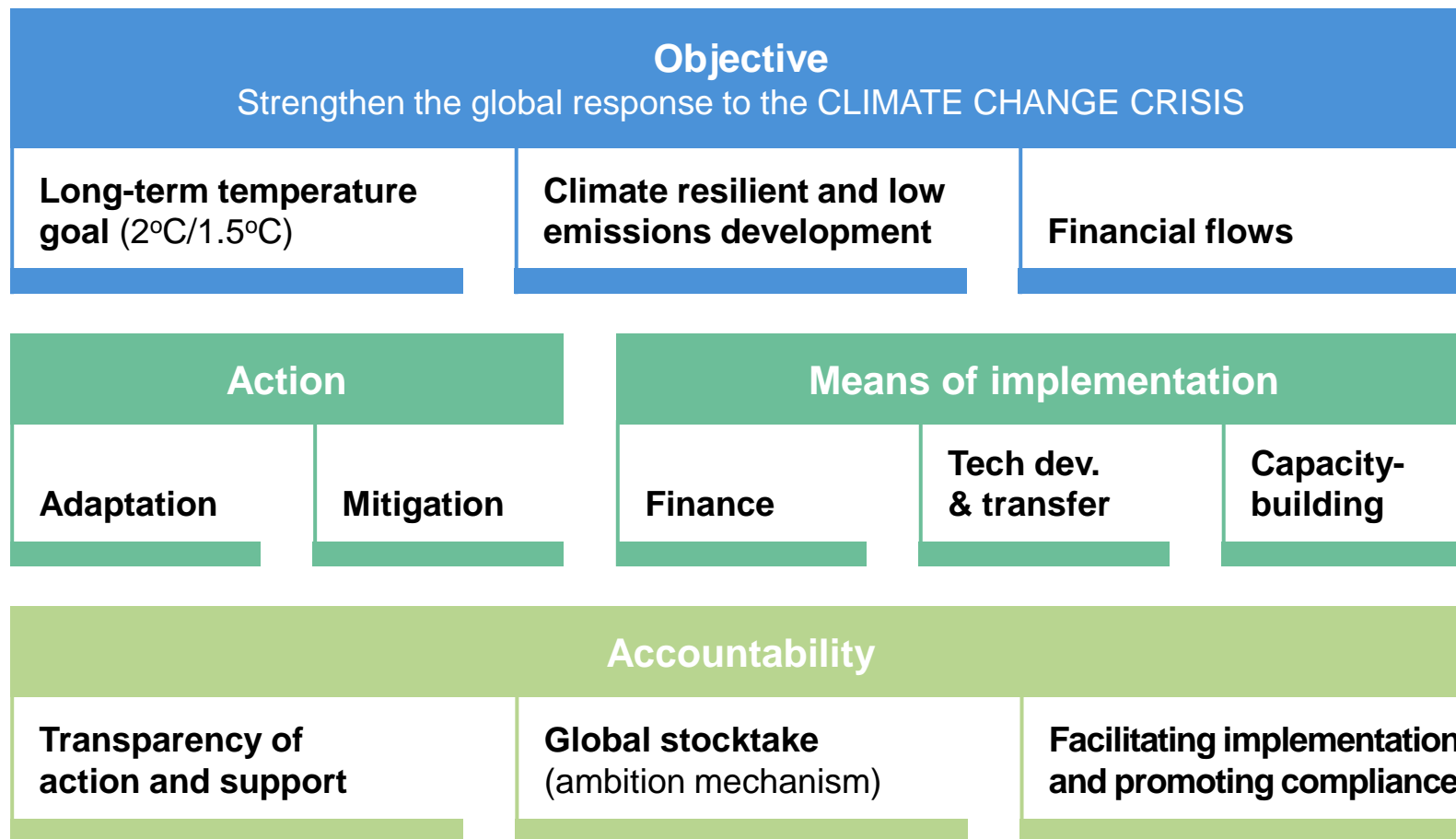
It clarified the goal and provided a new framework for climate action:

- Its goal is to limit global warming to **well below 2, preferably to 1.5 degrees Celsius**, compared to pre-industrial levels.
- To achieve this long-term temperature goal, countries aim to reach **global peaking** of greenhouse gas emissions **as soon as possible** to achieve a **climate neutral world by mid-century**.
- Countries submit their plans for climate action known as **nationally determined contributions (NDCs)** every 5 years.
- It invites countries to formulate and submit **long-term low greenhouse gas emission development strategies (LT-LEDS)**.
- It provides a **framework for financial, technical and capacity building support** to those countries who need it.
- It established an **enhanced transparency framework (ETF)**, building on the MRV framework of the Convention.

# The Paris Agreement: an overview



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The comprehensive MRV framework under the Convention and the enhanced transparency framework (ETF) under the Paris Agreement was designed to support Parties to **better understand important aspects relevant to achieving the objective of the Convention.**



**This includes understanding**

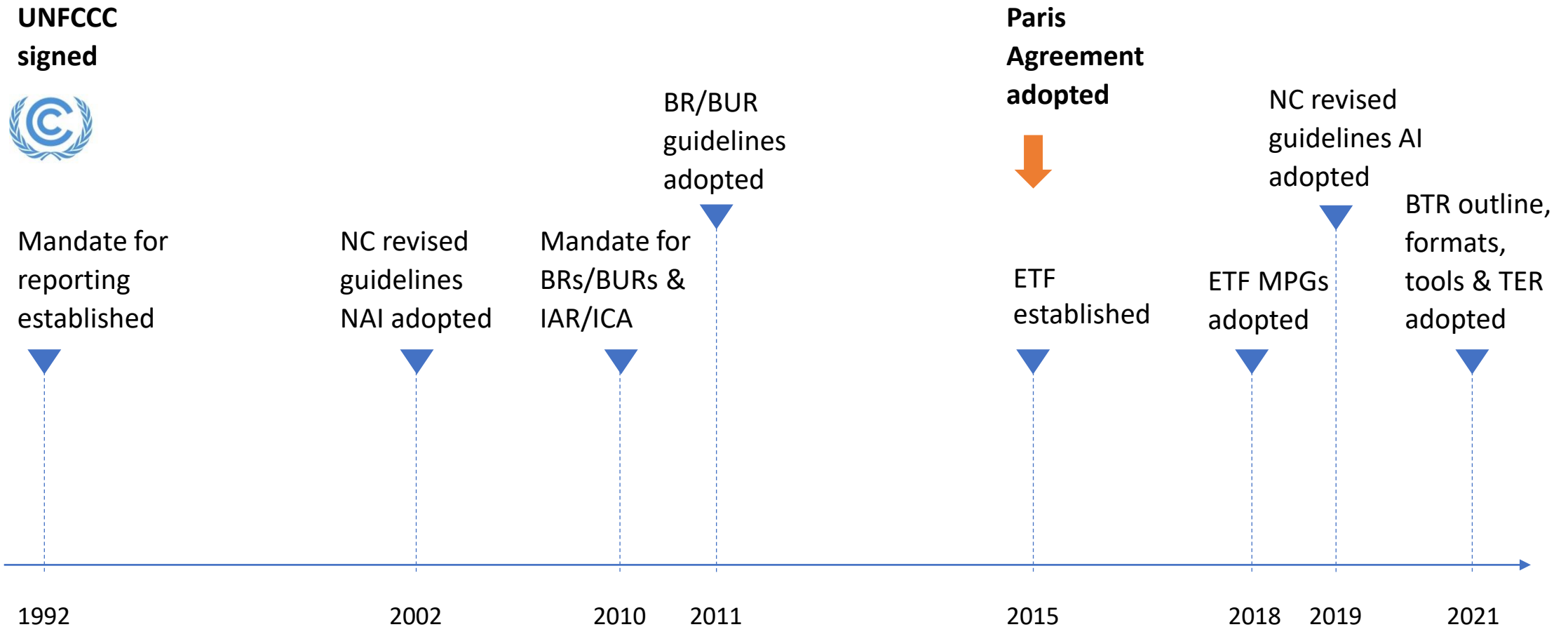
- Current emission levels
- The ambition of existing efforts
- Progress on the national and international scale
- Tracking progress towards NDCs
- Adaptation actions
- Support provided and received per Party
- Global amount of financial support provided



# Building on the existing MRV framework and transitioning to the ETF



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# Elements of reporting under the Convention and the Paris Agreement



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Mitigation

Means of  
implementation

Adaptation

National communications



Long-term low greenhouse gas  
emission development strategies



Biennial transparency reports



optional

Annual GHG inventories  
(developed countries only)



National adaptation plans

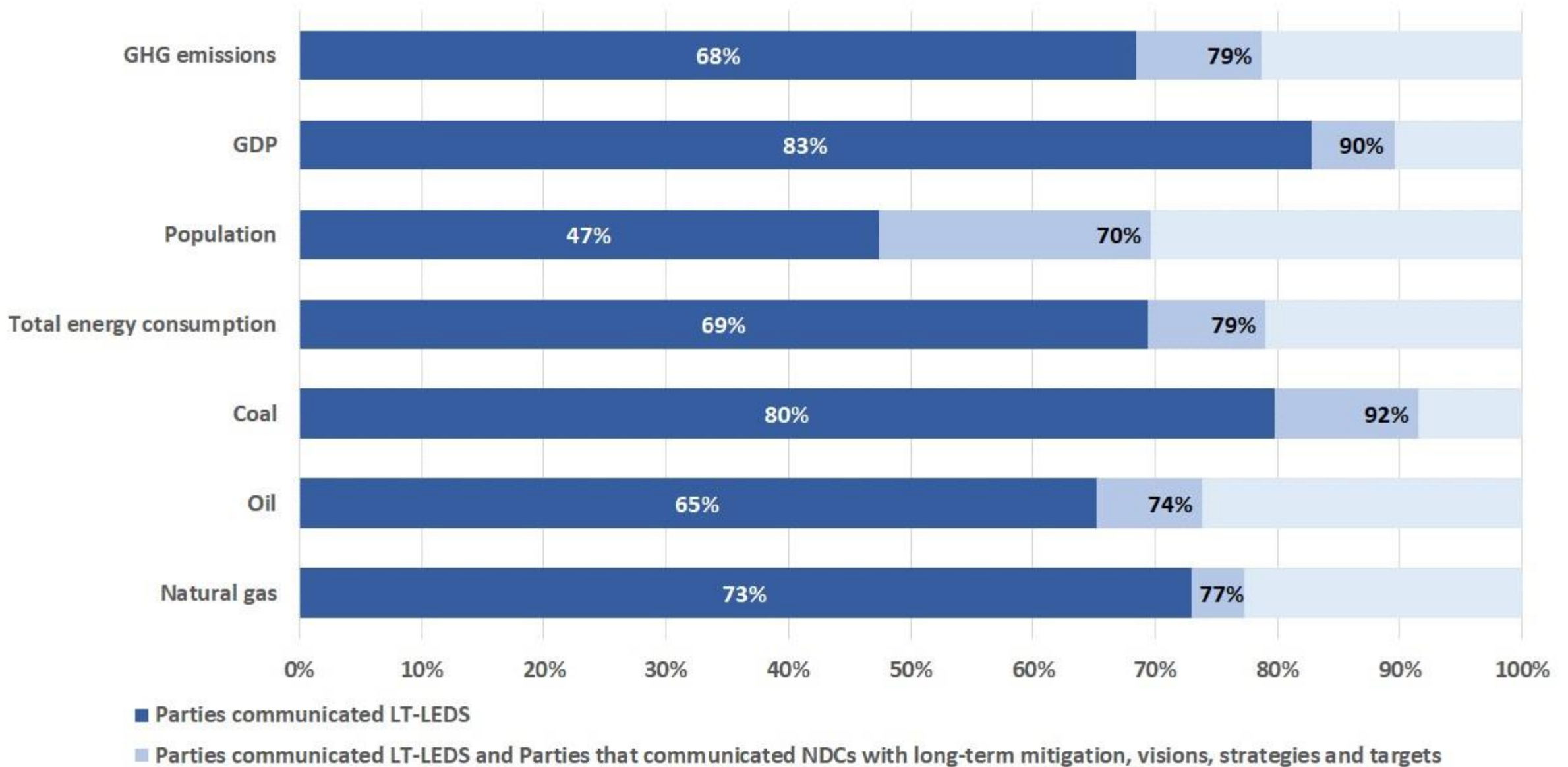


Long-term low greenhouse gas emission development strategies (LT-LDS) are an important strategic instrument to ensure:

- ➔ Better understanding of measures and impacts across sectors in the long-term.
- ➔ Implemented mitigation measures are in line with long-term aspirations of a country.
- ➔ Implemented mitigation measures align with sustainable development and inclusive growth objectives of a country.
- ➔ Support can be channelled to where it is most needed.



# Status of LT-LDS submissions



This short video introduces:

- The objectives of the ETF
- The benefits of the transparency framework
- The key differences to the MRV framework under the Convention

There are further videos that provide more detail, if you want to explore more.



Watch the video in English: [Part 1: Introduction and overview of ETF \(English\) - YouTube](#)



## To the international community

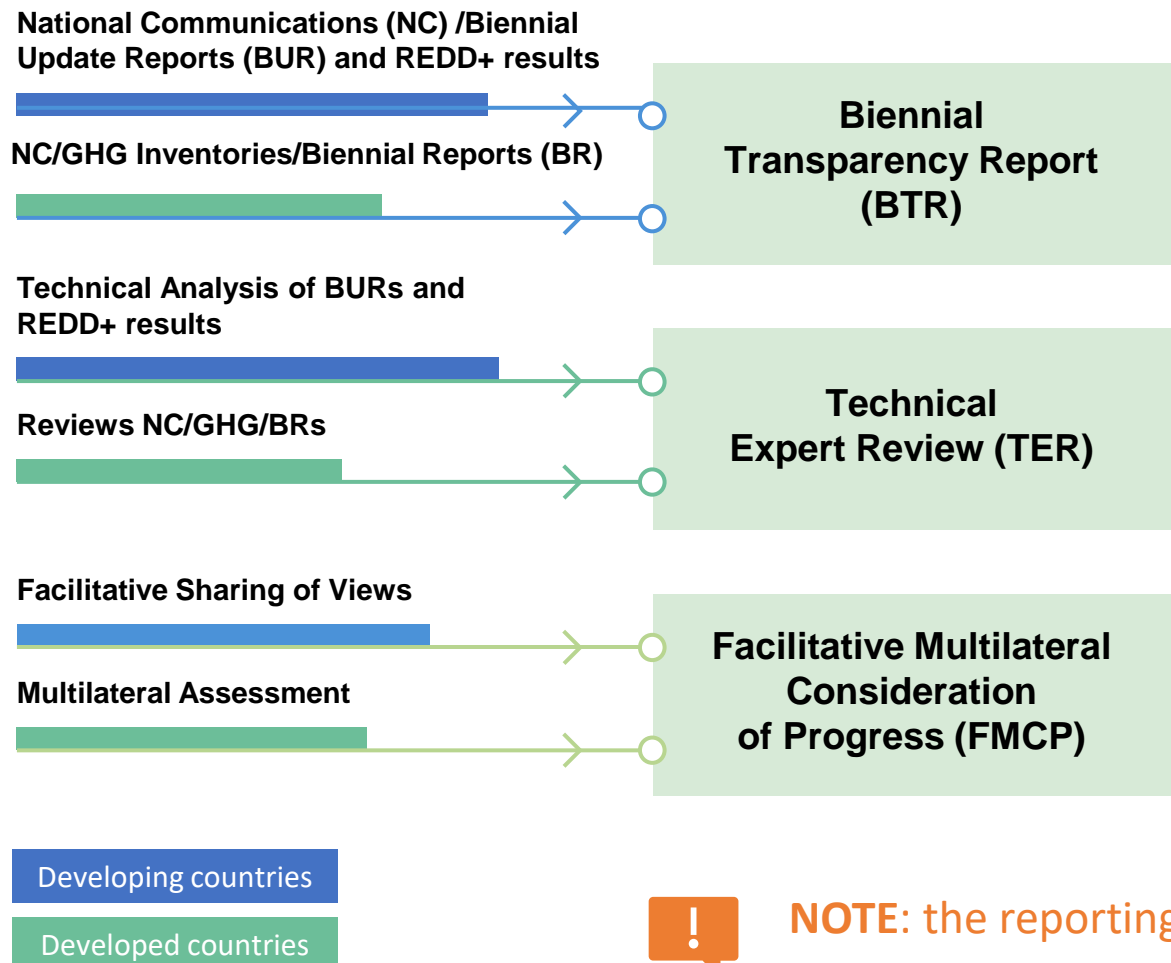
- Provides information to the COP.
- Provides information (e.g. best practices, technology needs) to other Parties and stakeholders.
- Enables the exploration of networks and cooperation between Parties.
- Informs those providing support, including the UNFCCC secretariat and the CGE.

## For national action

- Serves as a tool for planning/ decision-making at national level.
- Provides an opportunity to address climate change in a systematic manner in relevant social, economic and environmental policies and actions.
- Builds capacity of national experts.
- Provides information to donors about potential adaptation and mitigation projects.



# Key differences between the ETF and the MRV system under the Convention



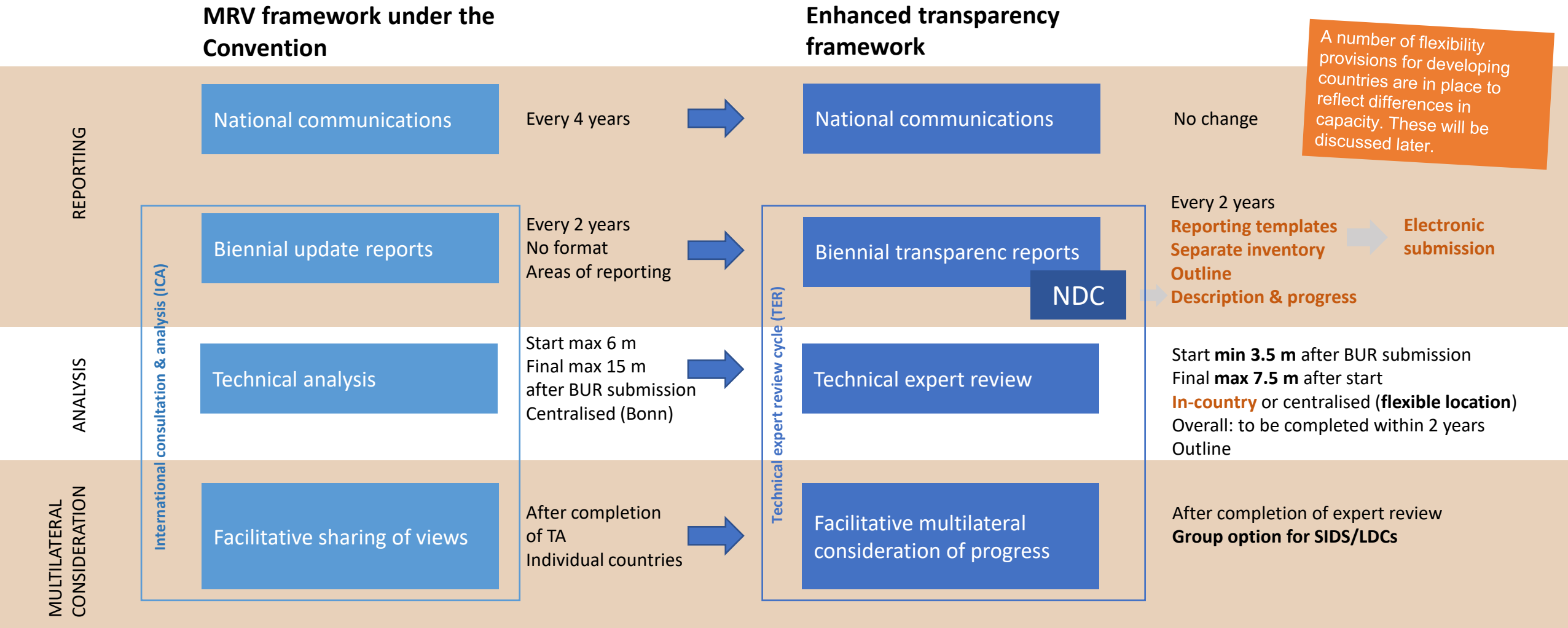
## Key areas of enhancement

- ✓ The ETF establishes **common modalities, procedures and guidelines (MPGs)** applicable to all Parties with **flexibility** to those developing countries that need it in the light of their capacities
- ✓ Parties need to *(to the extent possible)* identify, regularly update, and report on areas of improvement > **continuous improvement**
- ✓ Provisions/requirements - mostly mandatory (“**shall**”)
- ✓ NDCs, reporting, TER and FMCP, and their relationship to the Article 15 **Committee** (mechanism to facilitate implementation of and promote compliance)



**NOTE:** the reporting requirements for national communications remain under the Convention!

# Changes for developing countries under the ETF



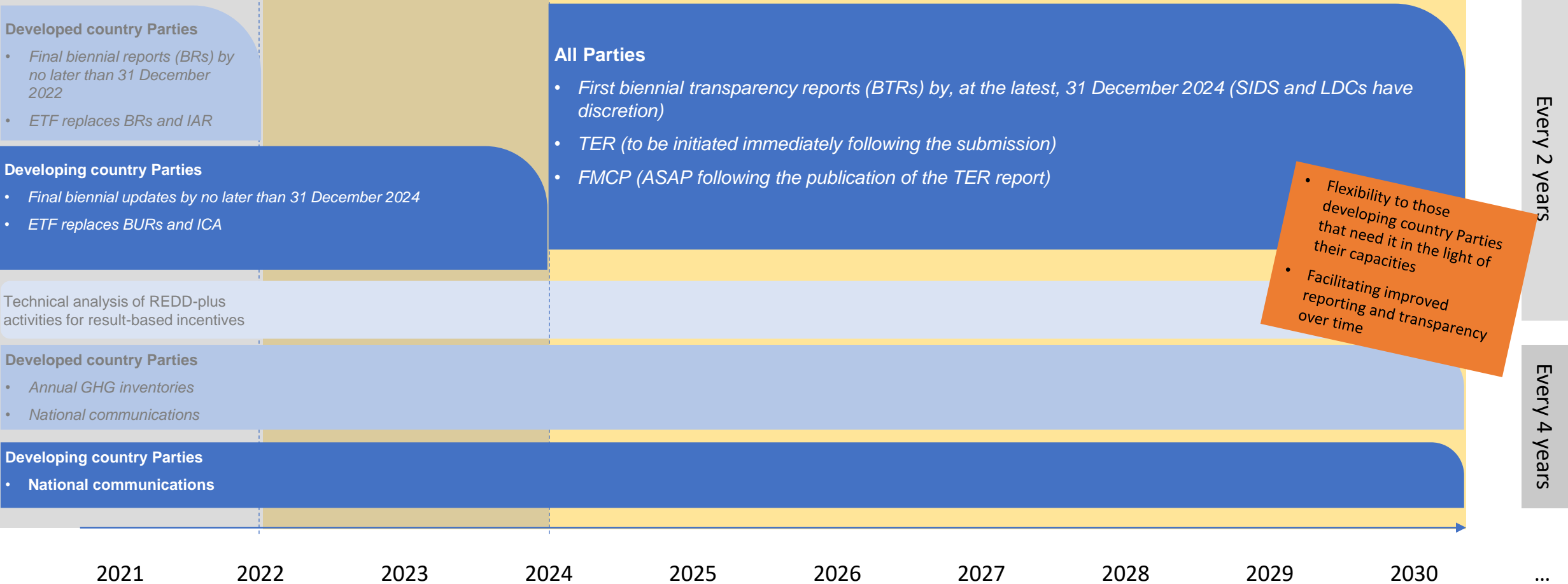
A number of flexibility provisions for developing countries are in place to reflect differences in capacity. These will be discussed later.





# The way forward: transitioning to the ETF

## Enhanced transparency framework



### All Parties

- First biennial transparency reports (BTRs) by, at the latest, 31 December 2024 (SIDS and LDCs have discretion)
- TER (to be initiated immediately following the submission)
- FMCP (ASAP following the publication of the TER report)

• Flexibility to those developing country Parties that need it in the light of their capacities

• Facilitating improved reporting and transparency over time

Every 2 years

Every 4 years

Existing MRV arrangements

## ✓ 1. IMPROVING EXISTING TRANSPARENCY ARRANGEMENTS

Recognizing special circumstances of LDCs and SIDS

Implementing the ETF in a facilitative, nonintrusive, non-punitive manner

Respecting national sovereignty

## ✓ 2. IMPORTANCE OF FACILITATING IMPROVED REPORTING AND TRANSPARENCY

## ✓ 3. PROVIDING FLEXIBILITY TO DEVELOPING COUNTRIES THAT NEED IT IN LIGHT OF THEIR CAPACITIES

## ✓ 4. PROMOTING TRANSPARENCY, ACCURACY, COMPLETENESS, CONSISTENCY AND COMPARABILITY

## ✓ 5. AVOIDING DUPLICATION OF WORK

## ✓ 6. ENSURING THE FREQUENCY AND QUALITY OF REPORTING

## ✓ 7. ENSURING THAT DOUBLE COUNTING IS AVOIDED

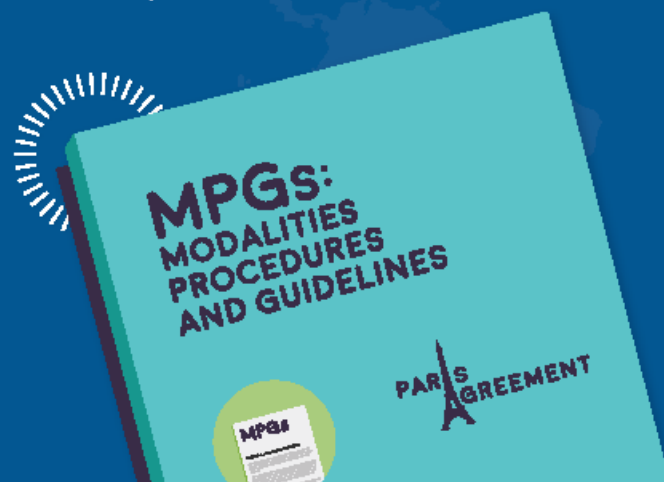
## ✓ 8. ENSURING ENVIRONMENTAL INTEGRITY



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## FLEXIBILITY PROVISIONS TO PROMOTE UNIVERSAL PARTICIPATION

- The ETF will be implemented based on the MPGs that apply to all Parties.
- The MPGs recognize the special circumstances of LDCs and SIDS. It also recognizes the capacity constraints of developing country Parties and provide flexibility to those that need it in light of their capacities.



The flexibility provisions address the scope, frequency and level of detail of reporting, and the scope of review.



The application of flexibility provisions is decided by each developing country Party.

When applying specific flexibility provisions, developing country Parties shall:



CLEARLY STATE THE REPORTING REQUIREMENT TO WHICH THEY ARE CHOOSING TO APPLY FLEXIBILITY,



CLEARLY OUTLINE THEIR CAPACITY CONSTRAINTS, NOTING THAT SOME CONSTRAINTS MAY BE RELEVANT TO SEVERAL FLEXIBILITY PROVISIONS,



SELF-DETERMINE AND PROVIDE ESTIMATED TIME FRAMES FOR IMPROVEMENTS THAT RELATE TO THEIR CAPACITY CONSTRAINTS.

### CONTINUOUS IMPROVEMENT

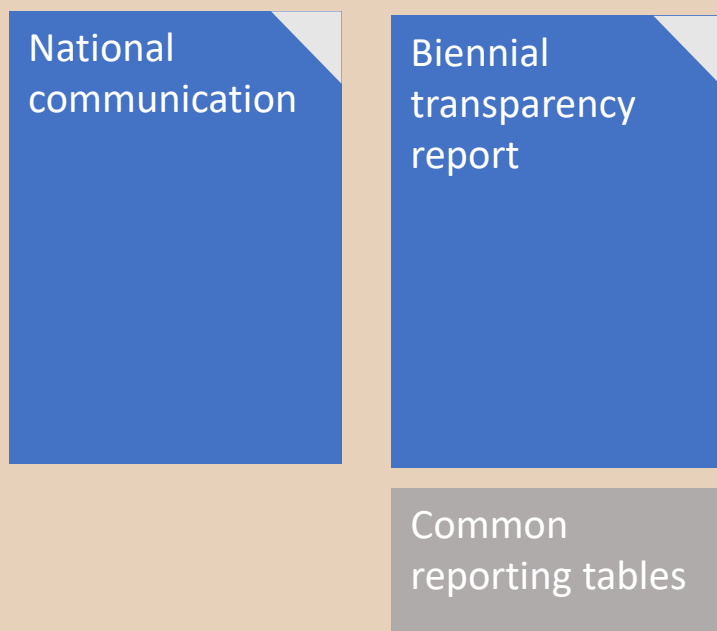
MPGs encourages/catalyzes universal participation by offering built-in flexibility, supporting ways to continuously improve and encouraging strong institutional arrangements.



- ➔ **The MPGs do not replace the NC reporting guidelines under the Convention!**
- Frequency of reporting NCs: remains **every 4 years** (with flexibility provisions).
- Frequency of reporting BTRs: remains every 2 years, same as previously BUR submissions (with flexibility).
- The technical expert review is conducted following the submission of each BTR.
- The facilitative multilateral consideration of progress is conducted following the finalisation of the technical expert review.
- Parties should strive to formulate and communicate long-term low greenhouse gas emission development strategies (no prescribed timeline).

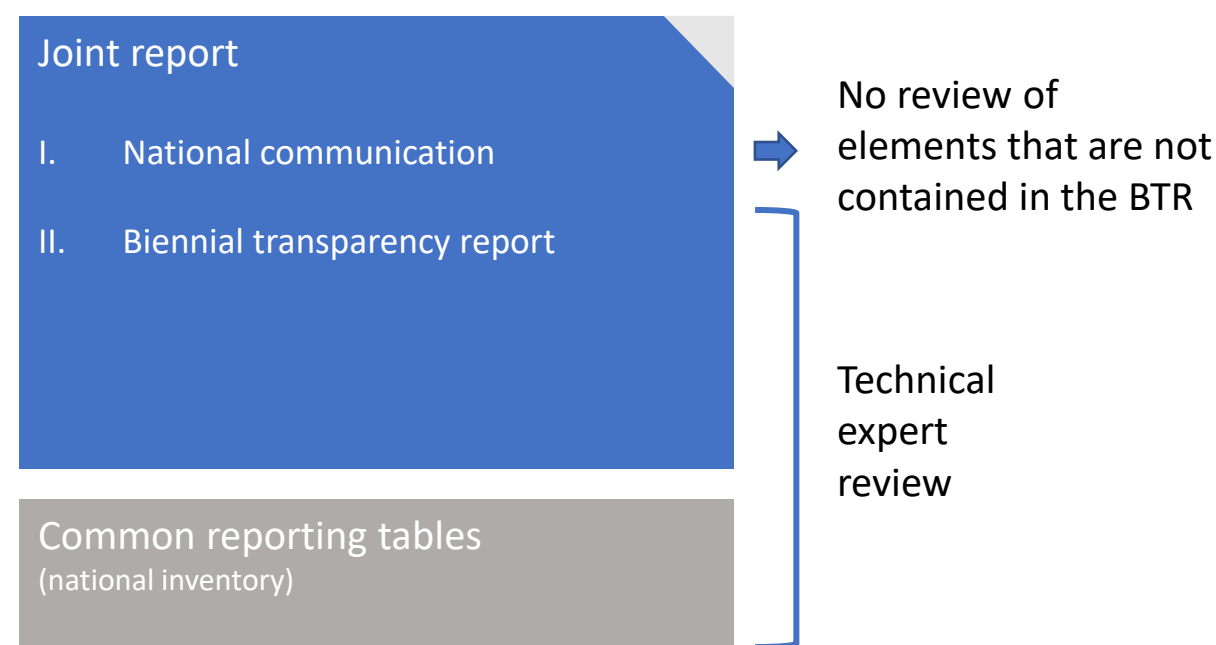


## Option 1: Submission as separate reports



Information that is to be reported in both **reports** can be reported in one of the reports and referenced in the other accordingly!

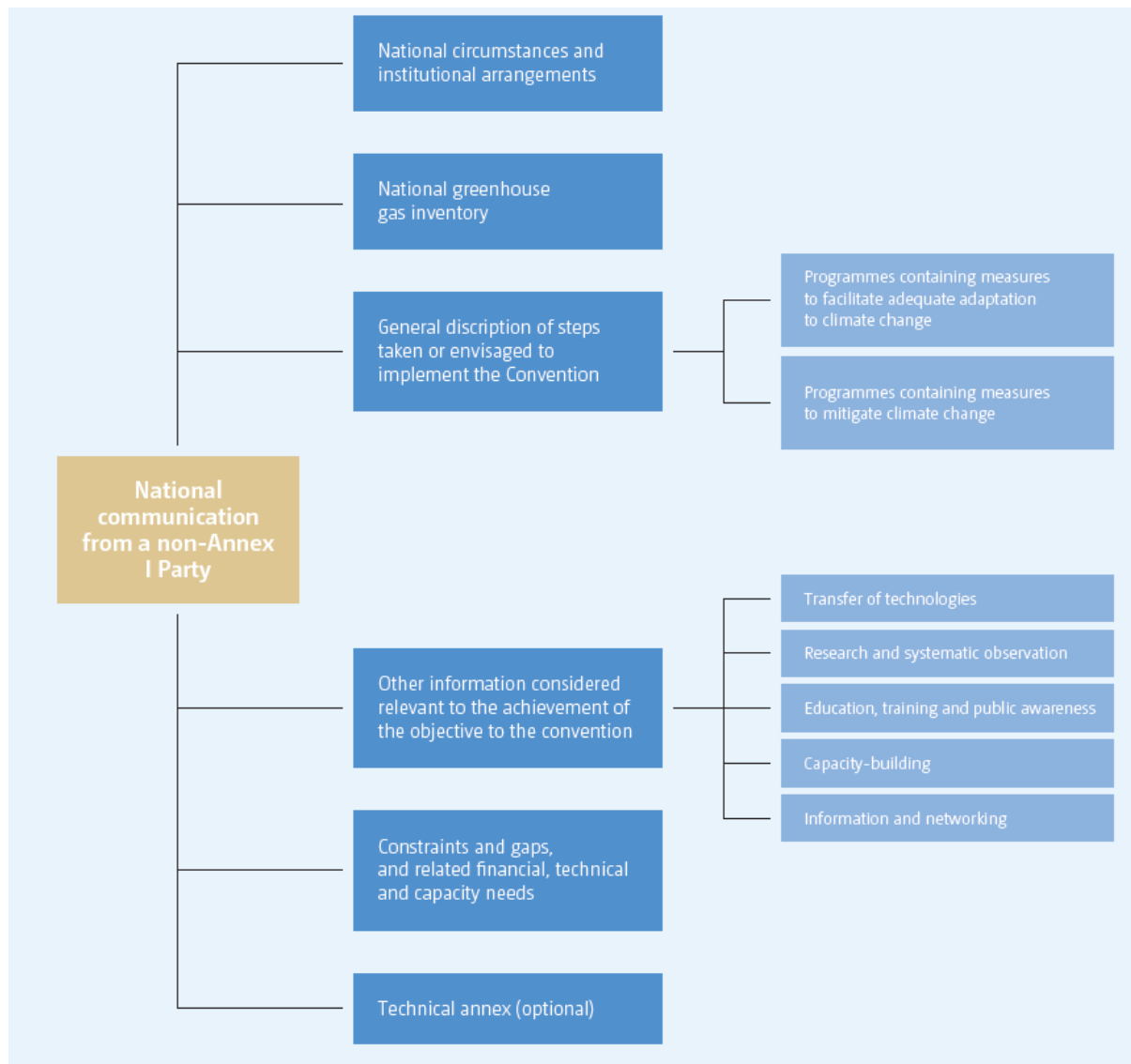
## Option 2: Submission as joint document



Information that is to be reported in both **sections** can be reported in one of the sections and referenced in the other accordingly!



# Structure of national communications



NCs are structured around the objectives for transparency:

**Emissions:** GHG inventory

**Actions:** Adaptation and mitigation measures

**Support:** Constraints and gaps, and related financial, technical and capacity needs

Further information provides more detailed background in various areas, including the institutional arrangements in the country.



## The 'BTR family'

BTR main document

National inventory report

Common reporting tables  
(national inventory)

Common tabular formats  
(tracking progress)

Common tabular formats  
(finance)



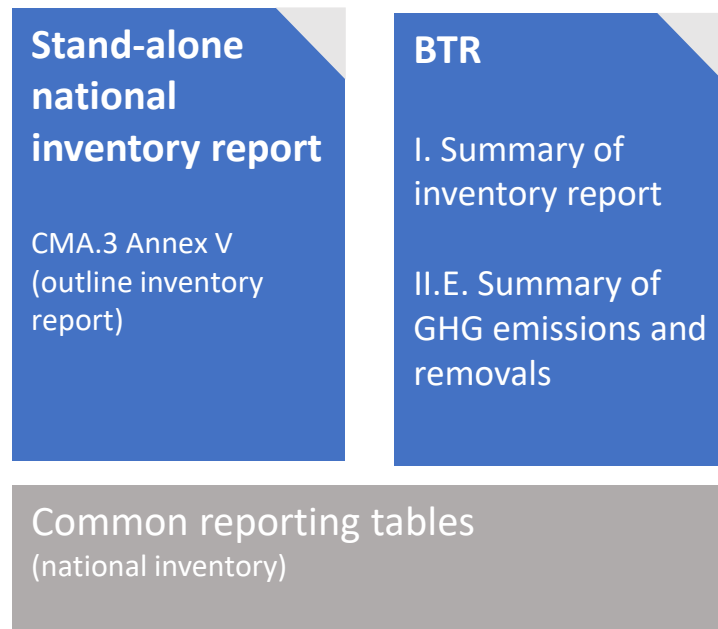
Documents

Previously mostly part of the BUR main document

BUT – some important additions

Electronic submission

## Option 1: Stand-alone inventory report



## Option 2: Incorporated in the BTR





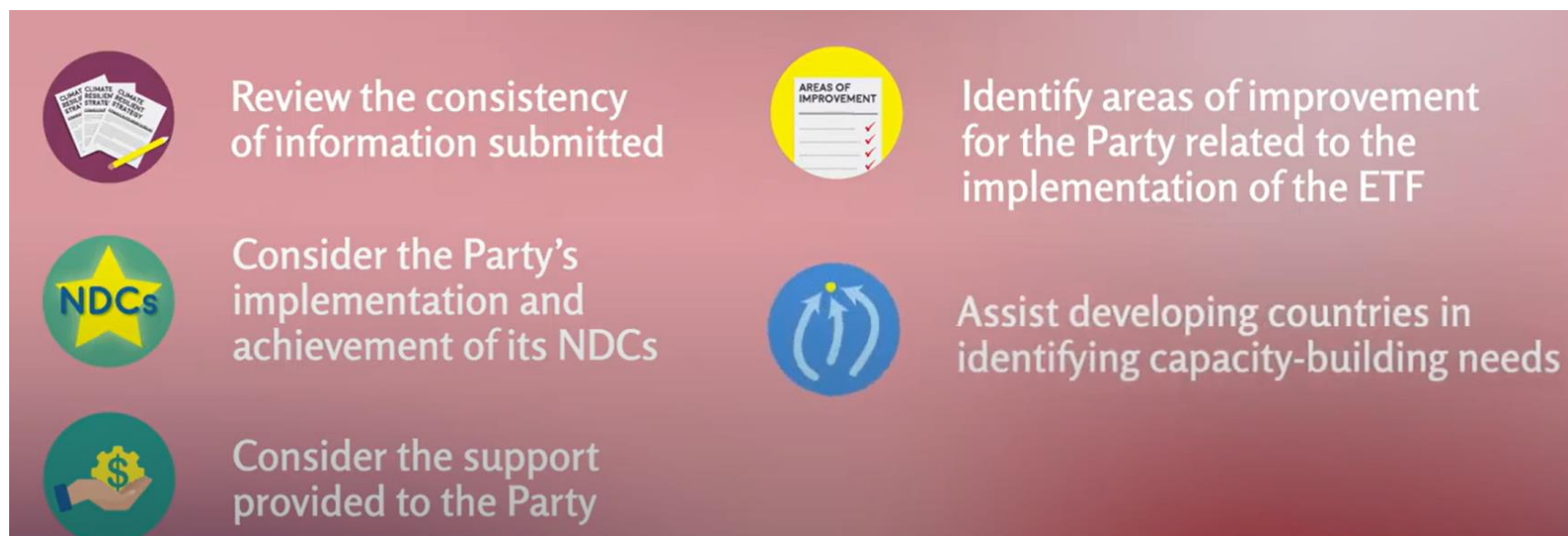
# The technical expert review



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The objectives of the TER remain similar to the technical analysis under the ICA.

New is the consideration of the implementation and achievement of the NDC.



Further changes for developing countries are more technical and include:



Ability to select the format and location  
(in-country, centralised, as a group)



Timeline for start  
(3.5 months after start)



Timeline for comments  
(1 month after receipt of draft)



Timeline for completion  
(7.5 months after start)

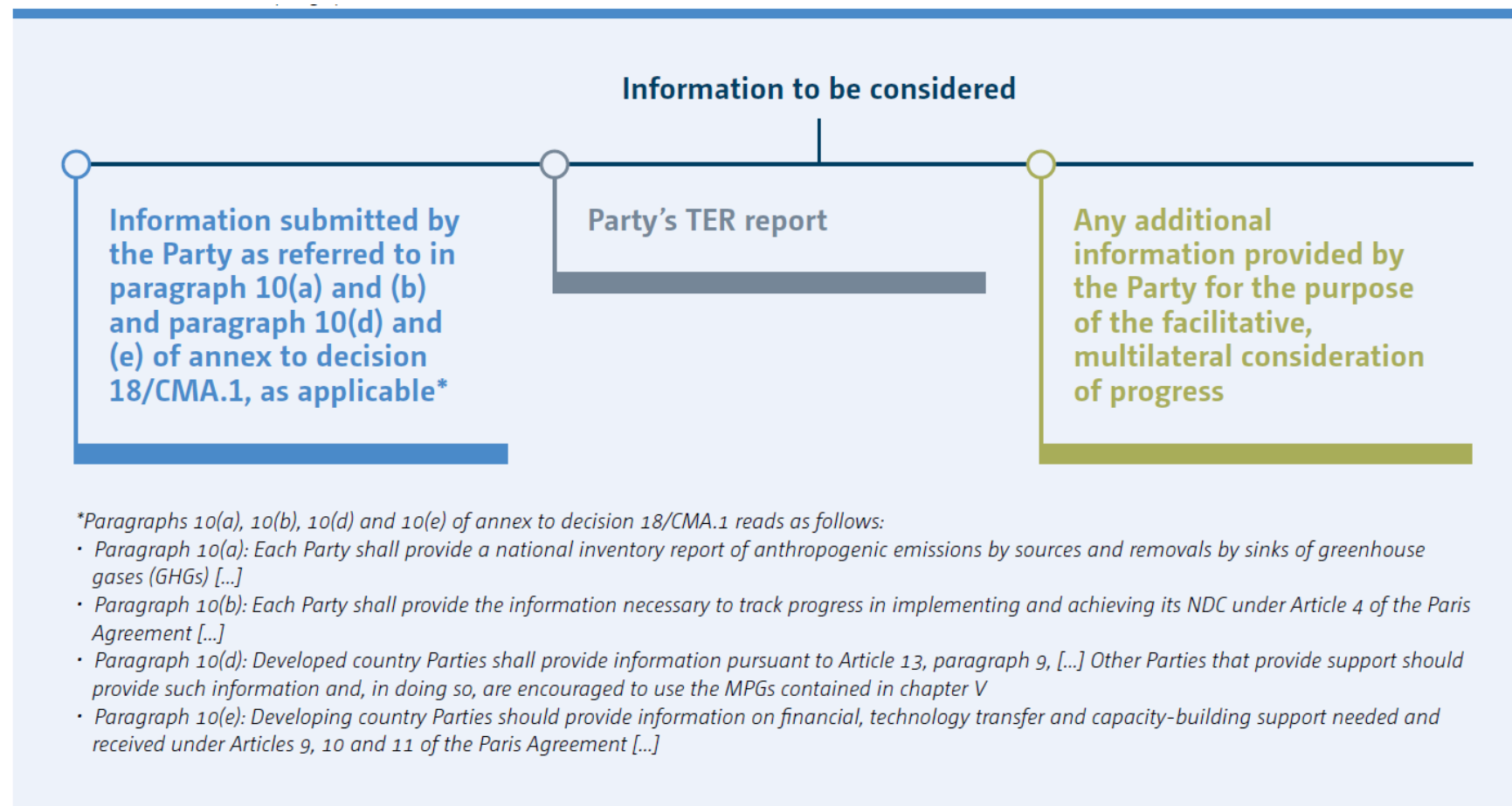
# The facilitative, multilateral consideration of progress



The FMCP builds on the FSV in format, steps, frequency, timing and reporting.

It builds on the TER report.

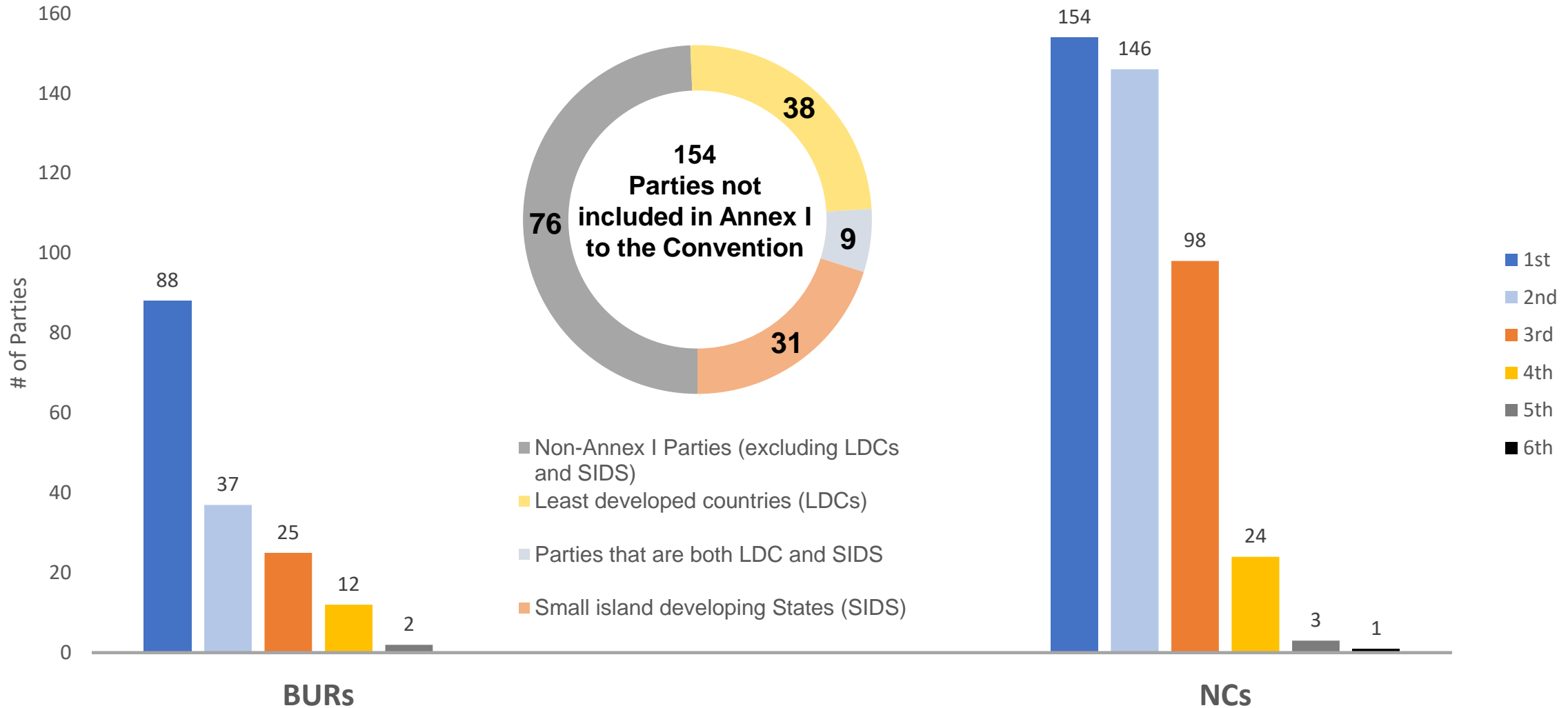
It is undertaken with respect to the Party's efforts under Article 9 of the Paris Agreement and the Party's respective implementation and achievement of its NDC.



# Status of NAI reporting under the Convention



Submissions as of 01 February 2023



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## MODULE C2

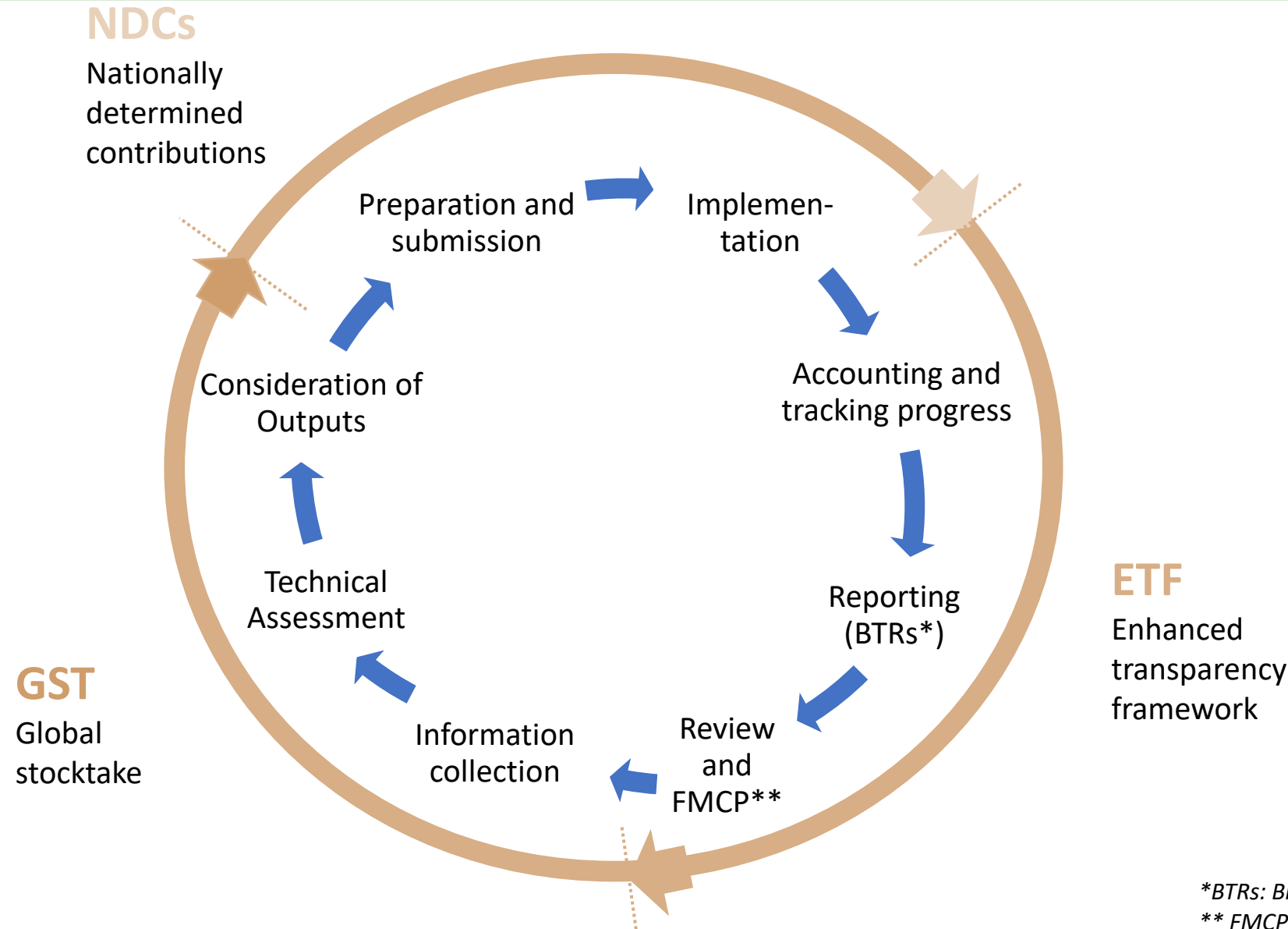
# WHY ARE NDCs IMPORTANT FOR REPORTING?



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# NDCs and the Paris Agreement



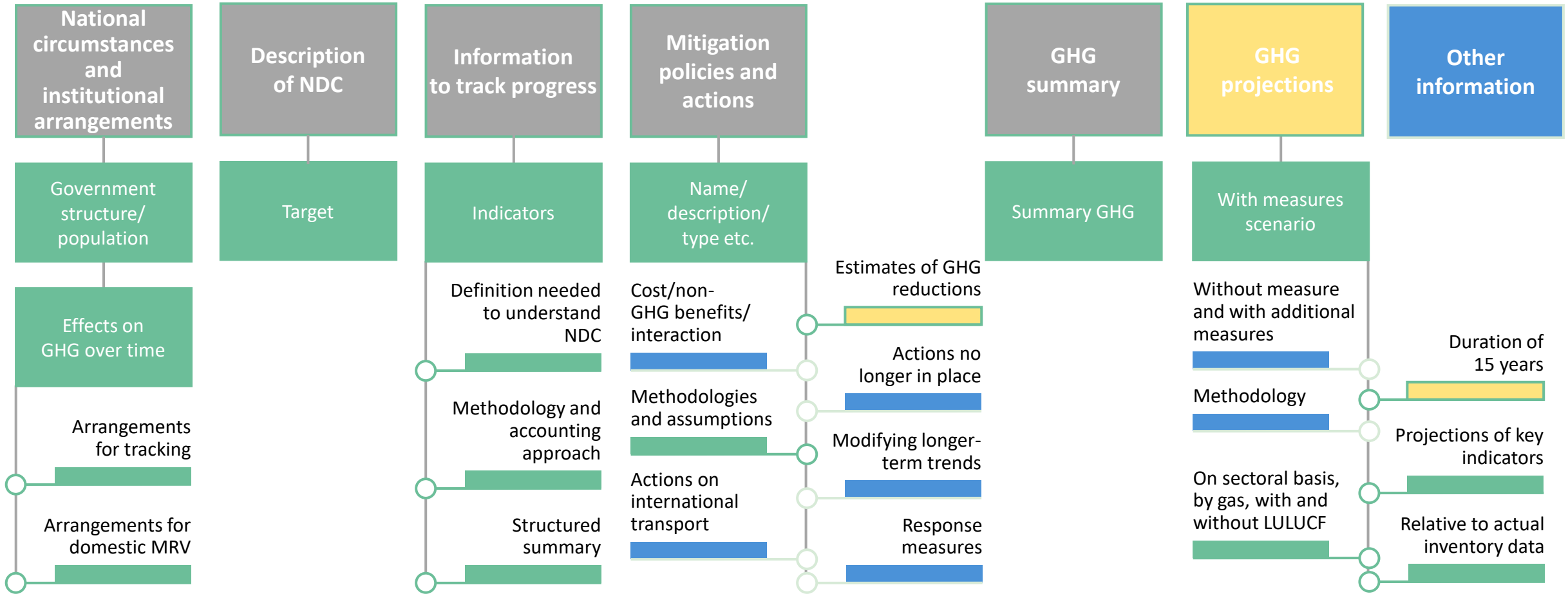
NDCs are an integral element for implementing the Paris Agreement

Therefore, tracking implementation is key to understand global progress

\*BTRs: Biennial transparency reports

\*\* FMCP: Facilitative, multilateral consideration of progress

# Tracking progress: Overview of reporting requirements



■ Mandatory "shall"    
 ■ Non-mandatory "should"/"may"    
 ■ Flexibility



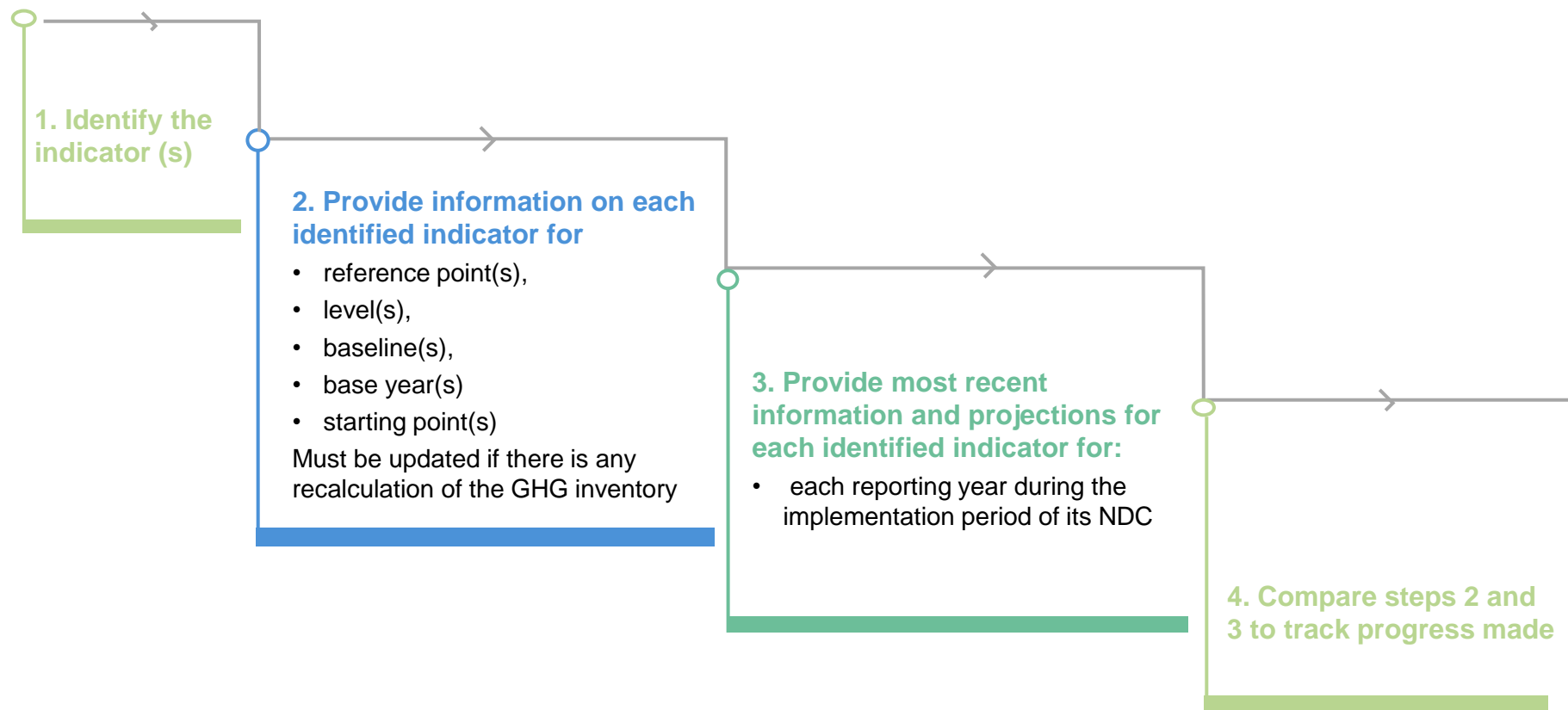
# General approach for tracking progress

A Party shall track progress made in two stages:

- tracking of progress made in implementing its NDC
- tracking progress made in the achievement of its NDC

or

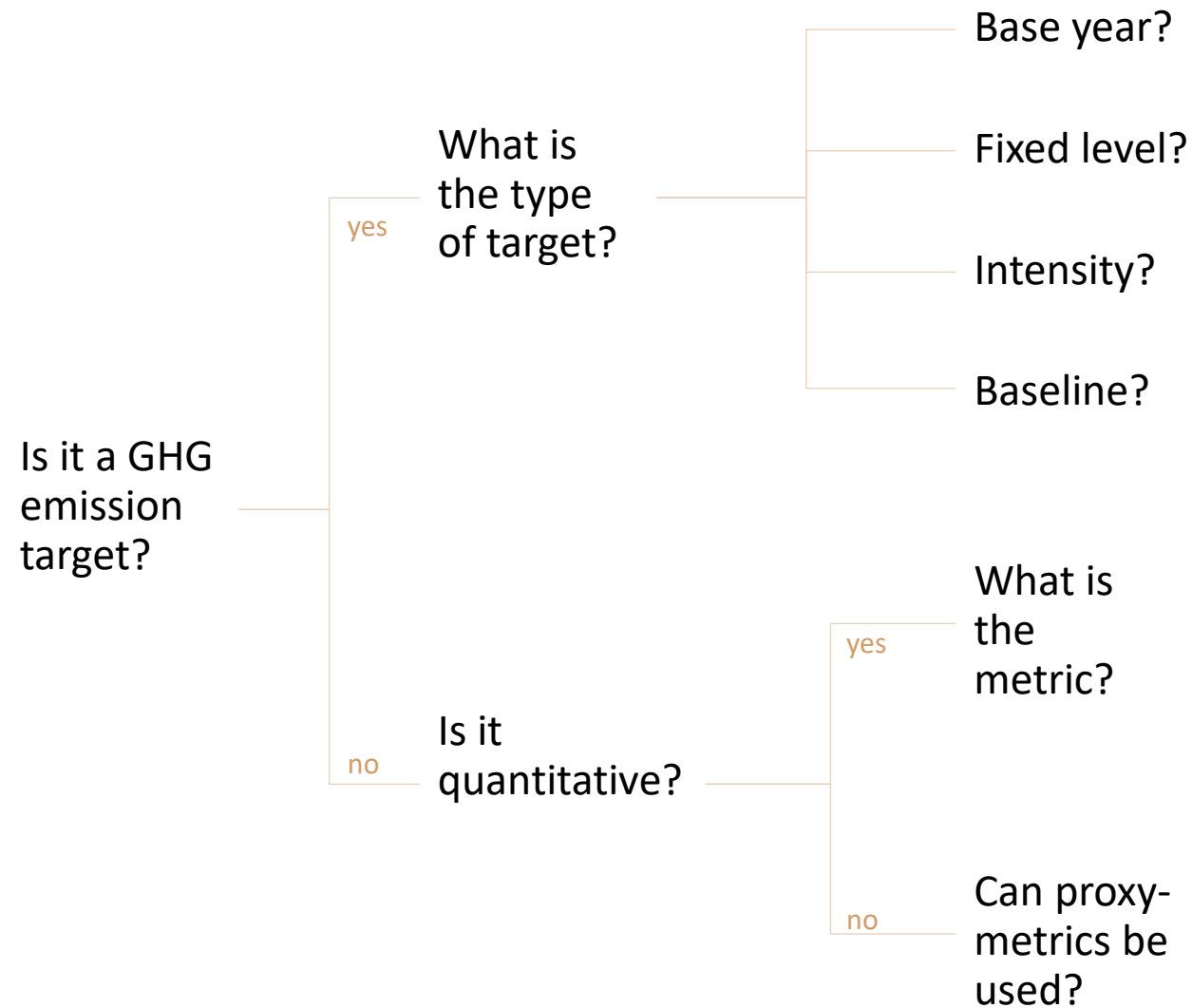
- assessing whether it has achieved the target(s) for its NDC



# Understanding which indicators are relevant



To be able to determine relevant indicators to track progress of the NDC, it is important to understand the nature of the NDC.



See next slides for relevant indicators



# Types of quantitative NDC GHG goals

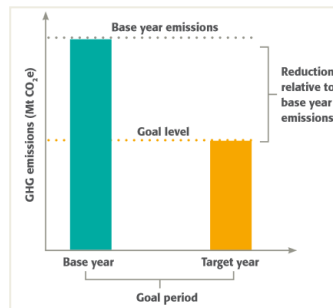


These two produce largely the same result, using a different process



## Indicator

GHG emissions  
(base year and target year or period)



**Base year goal:** Emission change relative to a historical base year. This is also often referred to as ‘absolute goals’. Base year goals are usually framed in terms of a per cent reduction below base year emissions.



**Fixed level goal:** Commitment to reduce, or control the increase of, emission to a defined emissions level.

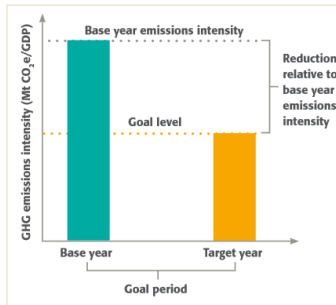
## Indicator

GHG emissions

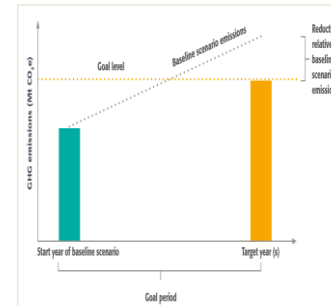


## Indicator

GHG intensity  
(emissions and denominator value)



**Intensity goal:** Change of emission intensity relative to a historic base year. Emission intensity is emissions per unit of another variable, typically output, such as gross domestic product (GDP), but could also be population or energy use.



**Baseline scenario goal:** Emission reductions relative to a projected emissions baseline scenario. These goals are sometimes referred to as a “business-as-usual (BAU)” goal.

## Indicators

GHG baseline  
GHG emissions



The same logic applies to economy-wide and sector-specific GHG commitments

## Quantitative

- Goals that relate to indicators other than GHG emissions, such as:
  - Renewable energy shares
  - Forest cover
  - Mode shares
  - Electric vehicle fleets
  - Rail infrastructure expansion



### Indicator

Metric related to the goal, such as share of electric vehicles in vehicle stock

## Qualitative

- NDCs that commit to the implementation of policies and actions, such as:
  - Reform of fiscal policies on fossil fuels
  - Establishment of efficiency standards
  - Ban on import of specific vehicles



### Indicator

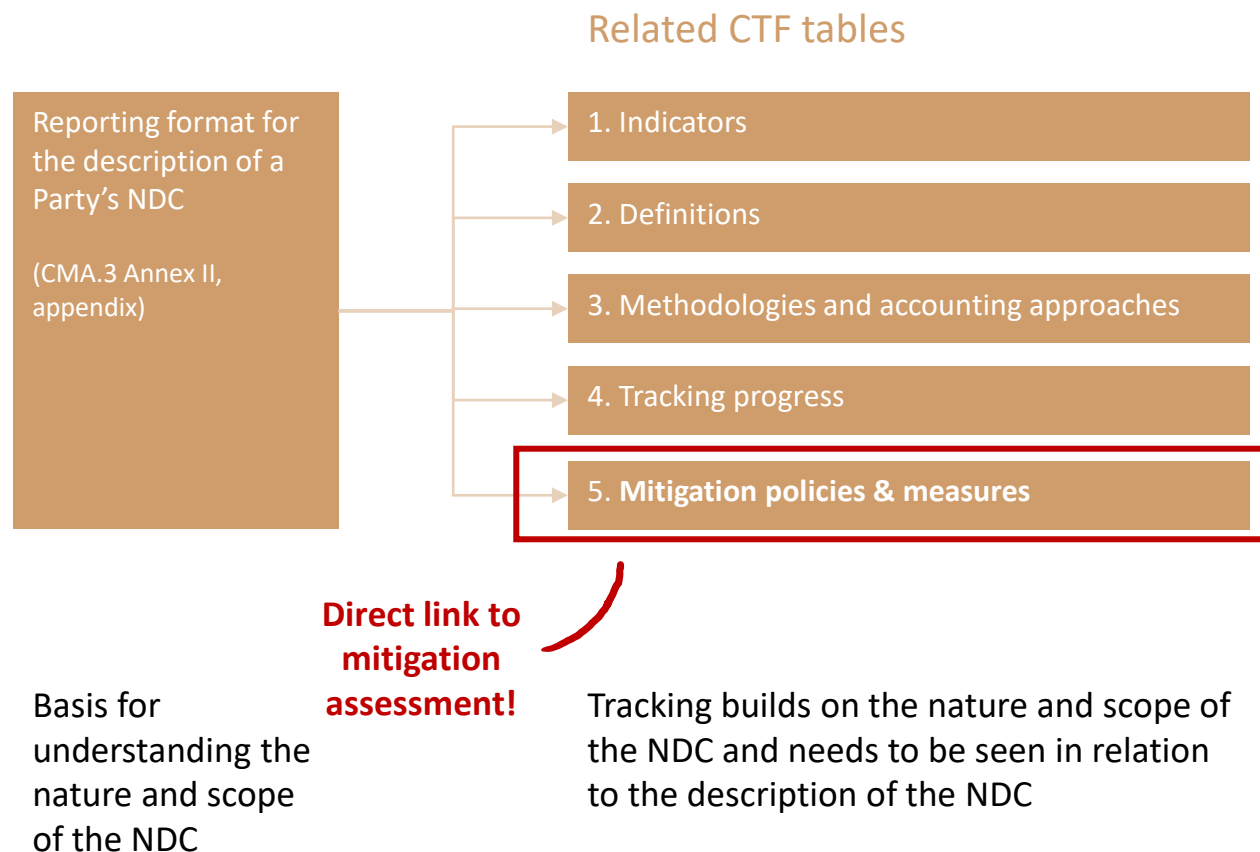
Potentially metrics related to activities carried out or milestones achieved, such as legislation coming into force



# Reporting requirements on NDC progress

Parties shall report, as applicable, in narrative and tabular format:

- National circumstances and institutional arrangements
- Description of a Party's NDC, including updates
- Information necessary to track progress made in implementing and achieving the NDC
- Mitigation policies and measures, actions and plans
- Summary of GHG emissions and removals
- Projections of GHG emissions and removals



**Not everything asked in the tables will be relevant for each NDC!**

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## MODULE C3

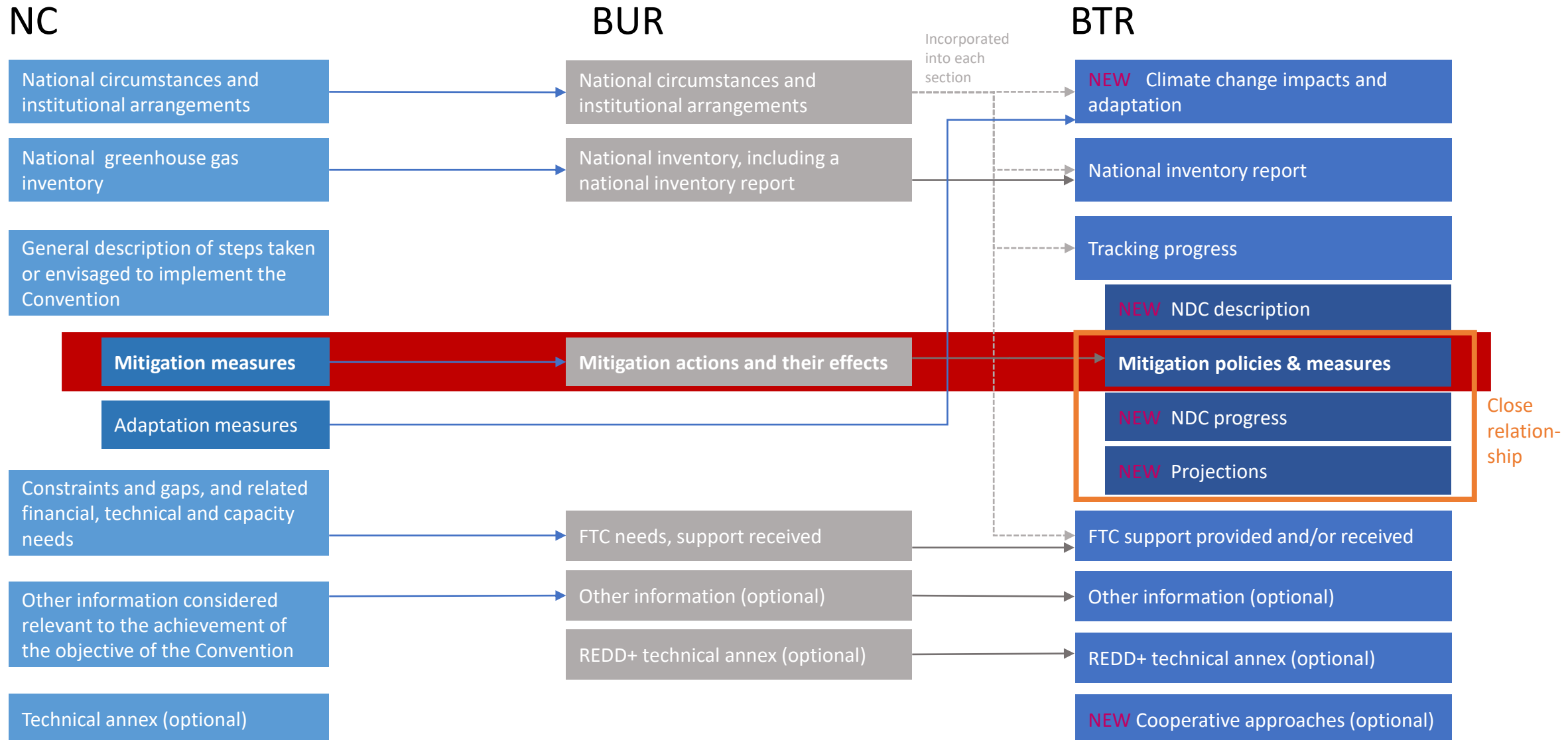
# WHY REPORT ON MITIGATION?



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# Mitigation is a cross-cutting element in reporting



# Which mitigation actions need to be reported in BTRs?



- ➔ Those that have “the most significant impact on GHG emissions or removals”
- ➔ Those that impact key categories in the national inventory
- ➔ Mitigation co-benefits of adaptation actions, if included in the NDC
- ➔ Actions that influence international transport

To reduce the workload and ensure efficiency of reporting, the same mitigation actions should be reported in the NC and the BTR. The BTR will need to be more detailed (see details in module E).



Information can be copied or a reference to the corresponding section in the BTR included.



# Understanding collective progress and providing inspiration for future action



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- Transparency arrangements aim to support the understanding of **progress towards achieving the objectives of the Convention** and the Paris Agreement.
- National Communications and BTRs provide the opportunity to examine and present mitigation actions and scenarios to varying levels of depth, depending on national circumstances and interests.
- Reporting on mitigation actions provides the opportunity to highlight achievements and inspire other Parties.
- Reporting on mitigation actions can demonstrate successful implementation to potential funders and supporters.



We will explore examples of mitigation assessments, methods and reporting in module D

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# Topics for discussion



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## Topics for discussion



- ➔ How best to manage and coordinate these activities within and among national institutions?
- ➔ What are the challenges in transitioning to mitigation reporting under the enhanced transparency framework?



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**THANK YOU FOR  
YOUR ATTENTION.**

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