



Regional Climate Week

Latin America and the Caribbean

Panama City, Panama – 23-27 October 2023



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Introduction to Article 6 Accounting

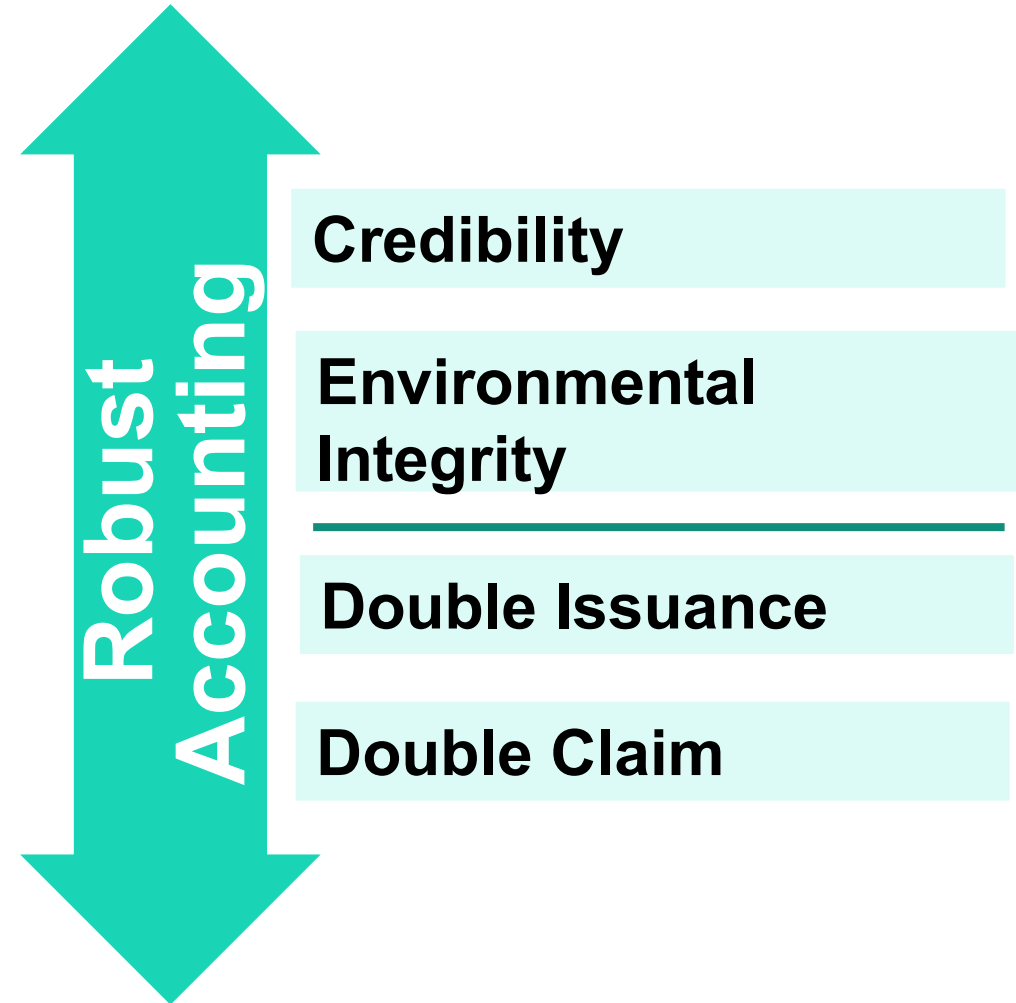


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Paris Agreement Accounting

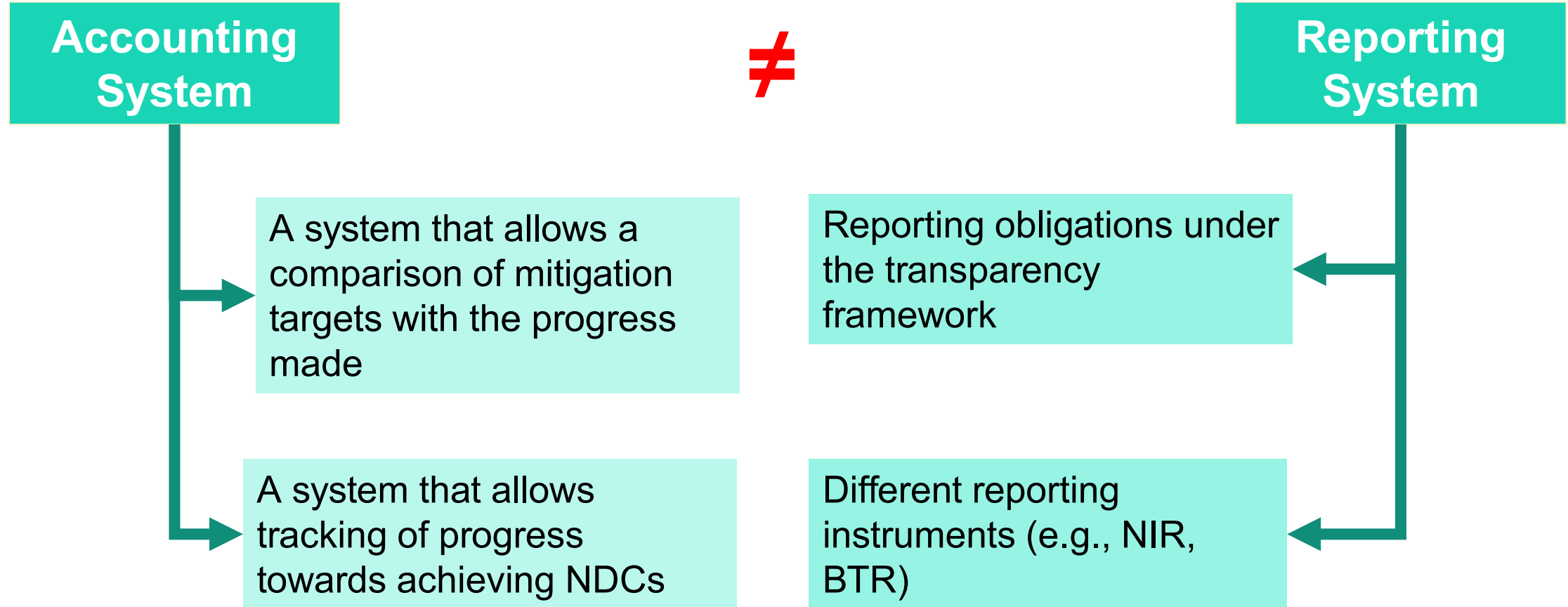
- An accounting system is a set of rules that details which emission reductions are, and which ones are not, allowed to be counted towards the fulfilment of a country's pledge to reduce greenhouse gas emissions / use in NDC.
- The PA includes several provisions that aim to ensure robust accounting for mitigation targets (NDCs accounting under Article 4 and Article 13 of PA).



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Paris Agreement. Accounting vs Reporting



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NDC Accounting

- **Article 4.13** of the Paris Agreement, “Parties shall **account** for their nationally determined contributions”:

Chapter III of the Modalities Procedure Guidelines (MPGs) provides the requirements relevant to accounting for NDCs

Section A:
National
Circumstances
and Institutional
Arrangements.

Section B:
Description of
NDC.

Section C:
Information to
track NDC.

Directly relates to NDC Accounting

Section D:
Mitigation Policies.

Section E:
Summary of GHG
emissions and
removals.

Section F:
Projection of GHG
emissions and
removals.



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NDC Accounting

Section A: National Circumstances and Institutional Arrangements

- The MPGs require Parties to provide:
 - information **on national circumstances** and how those circumstances **affect GHG emissions and removals** over time.
 - Information **on institutional set-up to track progress** made towards implementing and achieving NDC (including for tracking ITMOs).
 - Information on legal, institutional, administrative and procedural arrangements for domestic implementation, monitoring, reporting archiving of information and stakeholder engagement and achievement of NDC.

Government Structure

Climate Profile

Economic Profile

Population Profile

Geographic Profile

Sectoral Details



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NDC Accounting

Section B: Description of NDC

Specify the NDC target (s)

Target (s) and Description	Target year(s) or period(s)	Reference point(s), level(s), baseline (s), base year(s) or starting point (s) and their respective value(s)	Scope and Coverage
Economy-wide absolute emission reduction	Single-year	Time frame(s) and/or period(s) for implementation	Sectors
Emission intensity reduction	Multi-year		Categories
Emission reduction below projected baseline		Intention to use cooperative approaches that involve ITMOs under Article 6 towards NDC	Activities
Policy and Measures	Sources and Sinks		
			Pools and Gases

Target Types



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NDC Accounting

Section C: Information to track NDC

Parties shall identify **indicator(s) to track progress** made in the implementation and achievement of the NDC (para. 65)

1. Identification of Indicator (s)

2. Provision of **Reference Value(s)** for the **indicator(s)**

3. Provision of a **time series** of the Indicator value(s) and comparison of the most recent indicator value with the reference value

4. Assessment of the target achievement

Qualitative or Quantitative



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THANK YOU FOR ATTENDING



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