



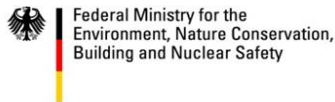
# Information Matters Transparency through Reporting

Transparency in the context of NDCs

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On behalf of:



of the Federal Republic of Germany

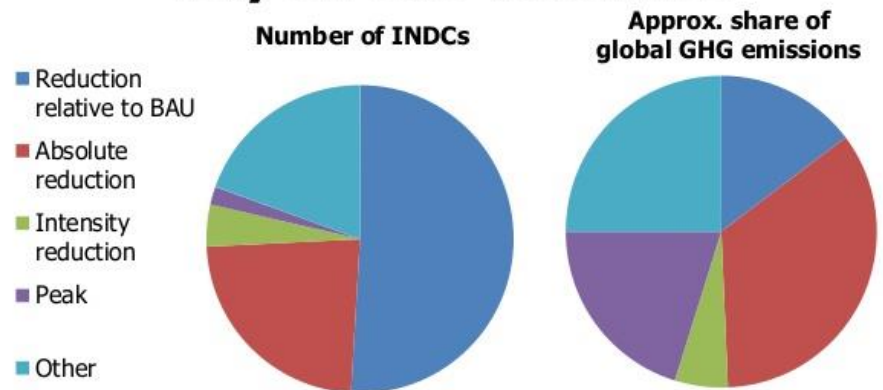


## DIVERSITY OF (I)NDCs

(I)NDCs take different forms:

- GHG targets (Fixed level target, Baseline scenario target, Intensity target, etc)
- Non-GHG targets (outcomes in energy efficiency, renewable energy, forestry, etc)
- Actions (implementation of specific policies)
- Combination of targets and actions

### Nearly half of INDCs rely on BaU baselines



*Source: OECD*



## TRANSPARENCY IN THE PARIS AGREEMENT

- The agreement of an enhanced transparency framework (ETF) was a key outcome of COP 21
- ETF will play an important role in tracking progress towards individual (NDCs) and collective goals
- The Backbone of the Paris Agreement:
  - Parties' (I)NDCs contain a vast amount of variance, not only in ambition but also in format
  - It is essential to understand BAU baselines to track global (and individual) progress
  - New transparency mechanism (common modalities, procedures and guidelines to implement the ETF) to be negotiated by 2018, and adopted in 2020



## ENHANCED TRANSPARENCY FRAMEWORK

- Objective:
  - Build mutual trust and confidence
  - Provide clear understanding of climate change action
  - Tracking progress towards achieving Parties' NDCs
- Common framework for ALL Parties (common transparency and accounting rules)
- Flexibility to Parties that need it according to their capacities
- ETF to build upon and enhance existing MRV arrangements
- Facilitative, non-intrusive, non-punitive, respectful of national sovereignty



# ENHANCED TRANSPARENCY FRAMEWORK

## Reporting

### All Parties (*shall*)

- National GHG inventory
- **Progress in implementing & achieving NDC**

### All Parties (*should, as appropriate*)

- Climate change impacts and adaptation

### Developed countries (*shall*) & other that provided support (*should*)

- financial, technology transfer and capacity building **support provided**

### Developing countries (*should*)

- financial, technology transfer and capacity building **support received**

## Technical expert review

### All Parties (*shall*)

- Undergo **technical expert review of information submitted (GHG&NDC)**

### Developed countries (*shall*)

- Undergo technical expert review of information submitted under Art.13.9

## Multilateral facilitative consideration

### All Parties (*shall*)

- **Multilateral facilitative consideration** of progress with respect to efforts under Art 9 (financial resources) and implementation & achievement **of NDC**



# ACCOUNTING UNDER THE PARIS AGREEMENT

„Parties shall account for their nationally determined contributions (NDC). In accounting for anthropogenic emissions and removals corresponding to their NDCs, Parties shall promote:

**environmental integrity, transparency, accuracy, completeness, comparability and consistency, and ensure the avoidance of double-counting**

in accordance with guidance adopted by the conference of the Parties serving as the meeting of the Parties to this agreement.“

(Art. 4.13)



## ACCOUNTING UNDER THE PARIS AGREEMENT

- Parties should account for anthropogenic GHG emissions & removals to the NDC,
  - Accounting is relevant for mitigation only
  - Accounting is about progress towards NDC achievement
- Parties should provide information on progress in implementing and achieving NDC)
  - all sources to be included
  - requires methodological consistency (including baseline)
- Agreed principles, same guidance for all, avoid double-counting



## WHERE WE ARE AT

- At COP23, the APA continued its work on determining the MPGs for this framework
- The co-facilitators of the negotiations of this agenda item prepared an Informal note with draft elements that reflect the deliberations by all Parties and the views they have submitted.
- These elements are preliminary and should be considered as a basis for work

### A.8. Avoiding duplication as well as undue burden on Parties and the secretariat

- This section is not necessary in the MPGs.
1. Parties should not be required to report the same information across several reports, and the same information should not be reviewed twice.
  2. Design a practical and efficient system for transparency of action and support.
  3. Existing communications and procedures should be adapted to accommodate the different types of contributions under the Paris Agreement.

### A.9. Procedural aspects

- This section is not necessary in the MPGs.
1. COP and CMA decisions, with annexes. The COP and CMA decisions could address: adopting the MPGs; specifying the date when start using the MPGs; submission of final BRs and BURs; establishing a submission date for the first reports; addressing the frequency of reporting; requesting the secretariat to start the first TER and first FMCP at specific dates; addressing support for reporting, its aims and the link to CBIT; mandating the SBSTA to continue work on tabular reporting formats if such work cannot be completed by COP24; reporting language; and the dates for the first and subsequent review and update of the MPGs.
  2. Support to be provided to developing country Parties pursuant to Articles 13.14 and 13.15 of the Paris Agreement.
  3. In the year when information is submitted/reviewed both under the Convention and the Paris Agreement, the reports shall be submitted in conjunction, the review/technical analysis process will also be conducted in conjunction.
  4. CBIT needs to be guided by COP/Parties to provide sufficient, sustainable support in a durable manner.
  5. No need to open discussions on guidance to CBIT in the MPGs.
  6. Capacity building is critical for Parties, especially LDCs and SIDS, to improve their GHG inventories with increasing accuracy and coverage over time; focus on challenges for data collection and continuity due to lack of institutional capacity, lack of institutional structures and absence of frameworks for collection of data.

### B. National inventory report on anthropogenic emissions by sources and removals by sinks of greenhouse gases

1. Use the common tabular format for the UNFCCC biennial reporting guidelines from table 1 – 9 from decision 19/CP.18. (Developed country Parties)
2. Apply all requirements related to national inventory report in the MPGs agreed by Parties under APA 5. (Each Party)
3. Develop common MPGs. (Each Party)
4. Apply decisions 2/CP.17 (para. 2-3) and 19/CP.18 (table 1 in the annex) together with further COP revisions. (Developed country Parties)
5. Apply decisions 17/CP.8 (para. 8-24) and 2/CP.17 (para. 41(g)) together with further COP revisions. (Developing country Parties)
6. Apply all requirements related to national inventory report established in decision 24/CP.19 mutatis mutandis. (Each Party)
7. Flexibility to generally follow requirements on methods and reporting contained in decision 24/CP.19. (Each developing country Parties that need it in the light of their capacities / Developing country Parties)
8. Parties implementing REDD-plus (depending on capacity) can choose to build a separate national GHG inventory for REDD-plus alone considering the complexities of the technology required for REDD-plus. (Developing country Parties)

### B.1. Objectives and principles

- Objectives and principles covered in overarching section.
  - No objectives or principles section necessary.
  - Objectives and principles covered in individual sections.
1. Assist Parties in meeting their commitments under Article 13.7(a) and applicable paras. of decision 1/CP.21. (Each Party)
  2. Assist Parties in tracking progress made in implementing and achieving Parties' individual NDCs under Article. 4 of the Paris Agreement. (Each Party)
  3. Provide a clear understanding of GHG emission levels and trends, underlying data, methodologies and good practices applied and information on climate change action. (Each Party / Developed country Parties)
  4. Provide a clear understanding of mitigation and adaptation, and information on GHG emission levels and methodologies and good practices and the social and economic consequences of these actions effect. (Each Party)





Thank you very much for your time and attention!

In all matters of the project please contact:  
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On behalf of:



Federal Ministry for the  
Environment, Nature Conservation,  
Building and Nuclear Safety

of the Federal Republic of Germany

**Information Matters**  

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**Transparency through Reporting**

<http://mitigationpartnership.net/information-matters>