

# Reporting procedures under the enhanced transparency framework, practices on unit reporting, BUR analysis and possible contribution by JCM projects for achieving the NDC

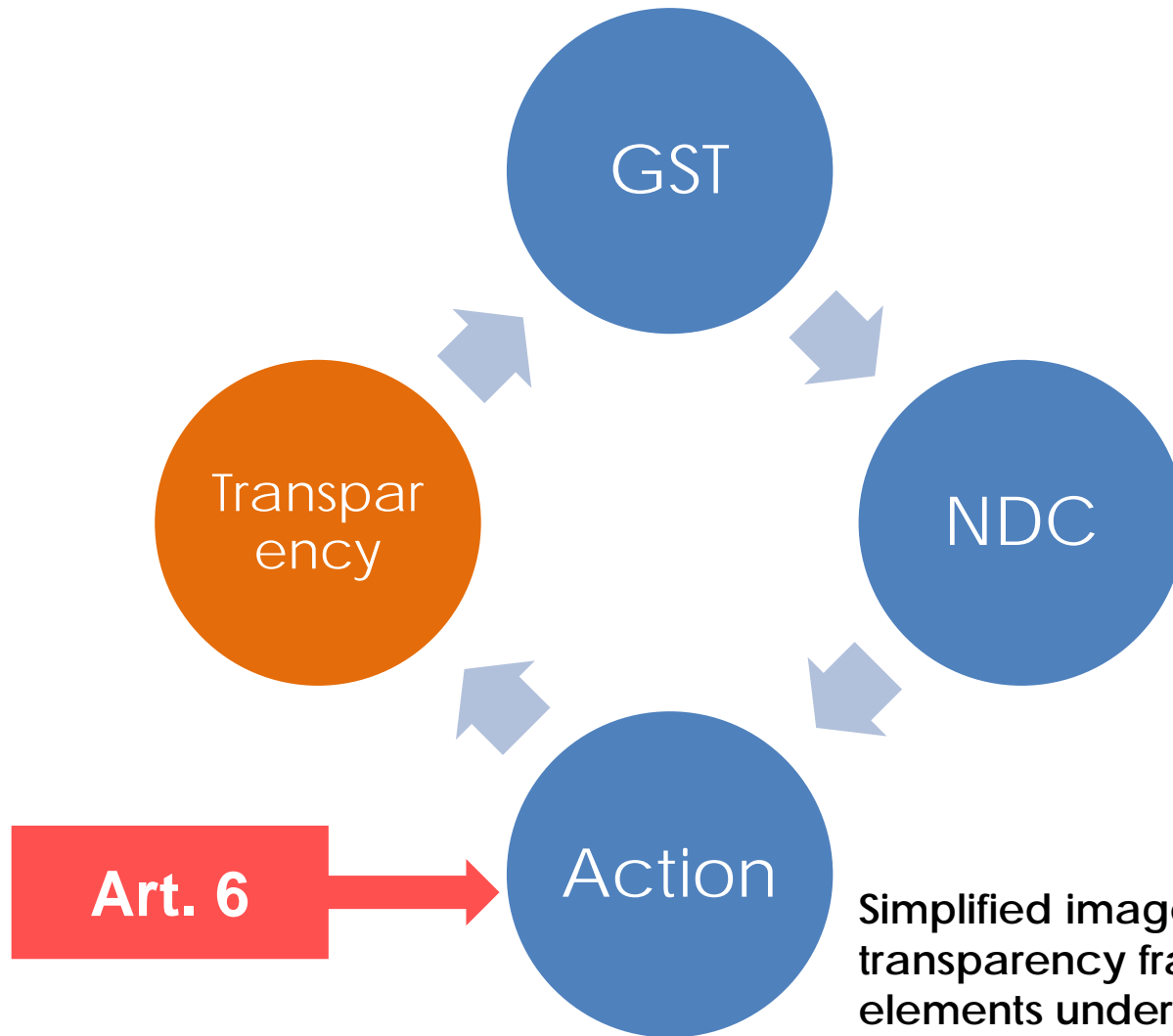
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JCM workshop: Upscaling the JCM for enhancing NDCs implementation towards achieving the goal of Paris Agreement  
27th – 28th February 2019, Tokyo

# Outline

- Role of the enhanced transparency framework (ETF)
- Transparency-related outcome of COP24
  - Bigger picture
  - Reporting related to Article 6
- Findings from current practices in BURs
- Learning by doing the JCM

# ETF is to provide a clear understanding of climate actions to meet the PA's long-term goal



Simplified image of relationship of the transparency framework with other elements under the Paris Agreement

# COP24 agreed on the common rules for transparency

- No differentiation between developed and developing countries
  - Every parties shall submit first biennial transparency report (BTR) by 31 December 2024
  - LDCs and SIDS may do so at their discretion
- No backsliding for developed countries
- Flexibility for developing countries who need it in the light of their capacities
- Mechanism to ensure improved reporting over time
  - Identification of areas of improvement and needs
  - Estimated time frames for improvement

# Biennial Transparency Report (BTR) is the core of the ETF

## New transparency arrangements:

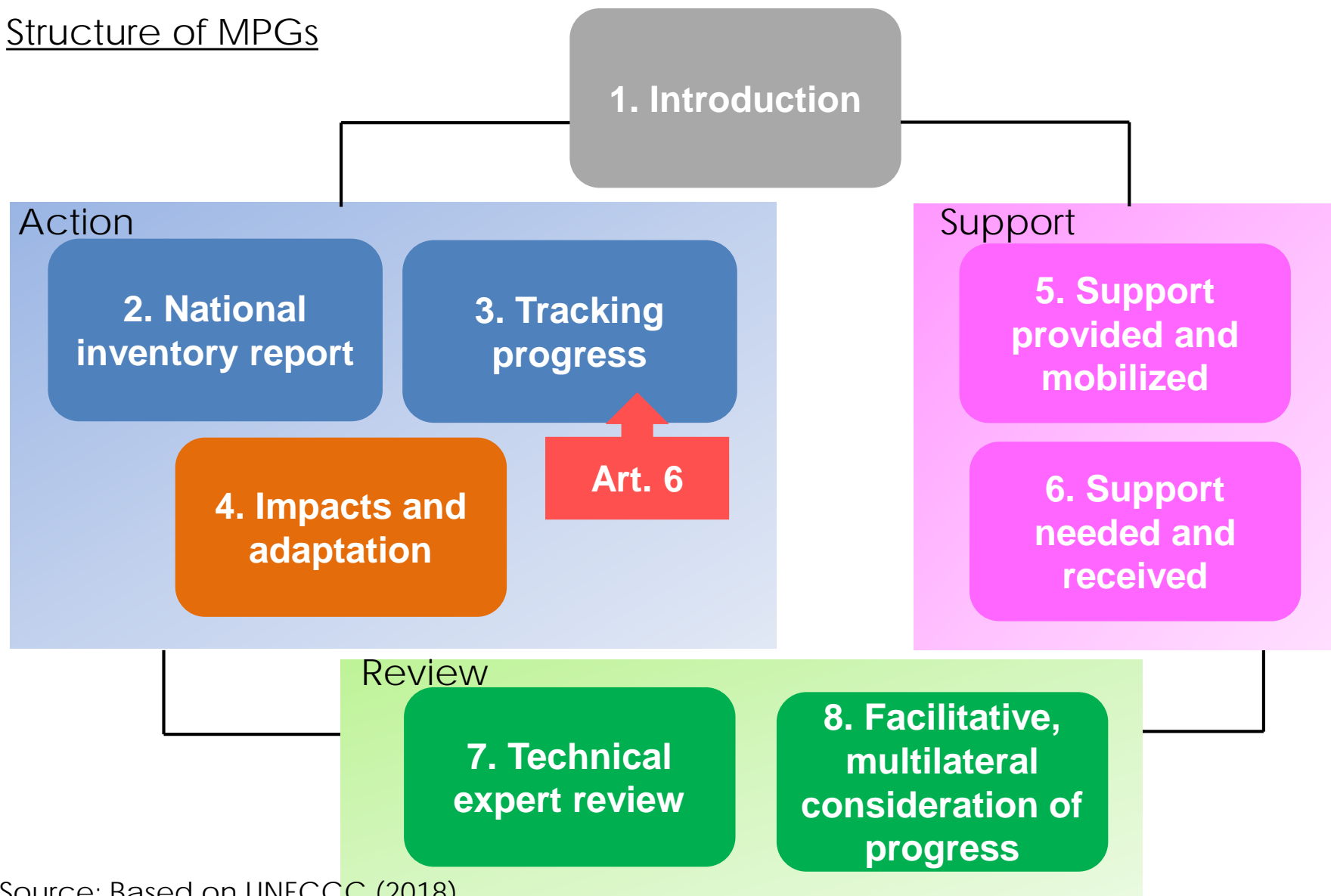
	All countries
Reporting	<ul style="list-style-type: none"> <li>• <b>BTR</b></li> <li>• NC</li> <li>• Annual GHG inventory mandated for developed countries</li> </ul>
Review	<ul style="list-style-type: none"> <li>• <b>Technical expert review</b></li> </ul>
Multilateral process	<ul style="list-style-type: none"> <li>• Facilitative, multilateral consideration of process</li> </ul>

## Existing transparency arrangements:

	Developed countries	Developing countries
Reporting	<ul style="list-style-type: none"> <li>• Annual GHG inventory</li> <li>• NC</li> <li>• BR</li> </ul>	<ul style="list-style-type: none"> <li>• NC</li> <li>• BUR</li> </ul>
Review	<ul style="list-style-type: none"> <li>• Technical review</li> <li>• International Assessment and Review process</li> </ul>	<ul style="list-style-type: none"> <li>• International Consultation and Analysis process</li> </ul>
Multilateral process	<ul style="list-style-type: none"> <li>• Multilateral assessment</li> </ul>	<ul style="list-style-type: none"> <li>• Facilitative sharing of views</li> </ul>

# Art. 6 “shall” be reported as part of “Tracking progress”

## Structure of MPGs



Source: Based on UNFCCC (2018)

# Emissions and emissions balance are key for avoidance of double counting

77. (d) *Each Party that participates in cooperative approaches ... shall also provide the following information in the structured summary consistent with relevant decisions adopted by the CMA on Article 6 and -/CMA.1:*






*(i) The annual level of anthropogenic emissions by sources and removals by sinks covered by the NDC on an annual basis reported biennially;*




*(ii) An emissions balance reflecting the level of anthropogenic emissions by sources and removals by sinks covered by their NDC adjusted on the basis of corresponding adjustments undertaken by effecting an addition for internationally transferred mitigation outcomes first-transferred/transferred and a subtraction for ITMOs used/acquired, consistent with decisions adopted by the CMA on Article 6;*

*(iii) Any other information consistent with decisions adopted by the CMA on reporting under Article 6;*

*(iv) Information on how each cooperative approach promotes sustainable development; and ensures environmental integrity and transparency, including in governance; and applies robust accounting to ensure inter alia the avoidance of double counting, consistent with decisions adopted by the CMA on Article 6.*

# Inventory development process needs to be systematized

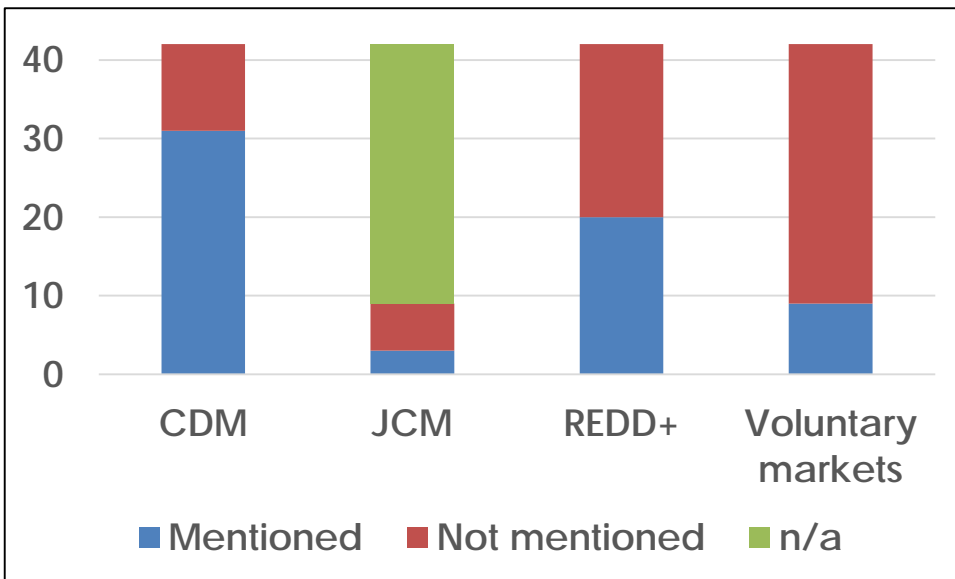
	BTR (With flexibility)	Current practice in BURs (n=42) <sup>1)</sup>	Remark	
Methods	2006 IPCC GLs	>70%		
Gases	7 gases <b>(3 gases)</b>	5% <b>(100%)</b>	>50% reported 6 gases	
Metrics	GWP from IPCC AR5	5%	>70% used GWP from AR2	
Time series	Annual time series from 1990 <b>(Reference year, annual time series from 2020)</b>	30%	> 60%, if time series starting from more recent years counted	
Latest reporting year	X-2 <b>(X-3)</b>	5% <b>(30%)</b>	40% reported X-4	

Gap in reporting:   

Source: 1) IGES BUR Database (2018)



# Tracking units after issuance is key



Number of countries that reported relevant project activities in their BURs

% share of quantitative information on units reported in BURs

Possible elements to be reported	Current practice in BURs (n=42)
Emissions reductions	>50% <span style="color: green;">●</span>
Issued units	45% <span style="color: green;">●</span>
Transferred units	0% <span style="color: red;">●</span>
Acquired units	0% <span style="color: red;">●</span>
Retired, cancelled, owned units	0% <span style="color: red;">●</span>

Gap in reporting: ● ← ● → ● High

Source: IGES BUR Database (2018)

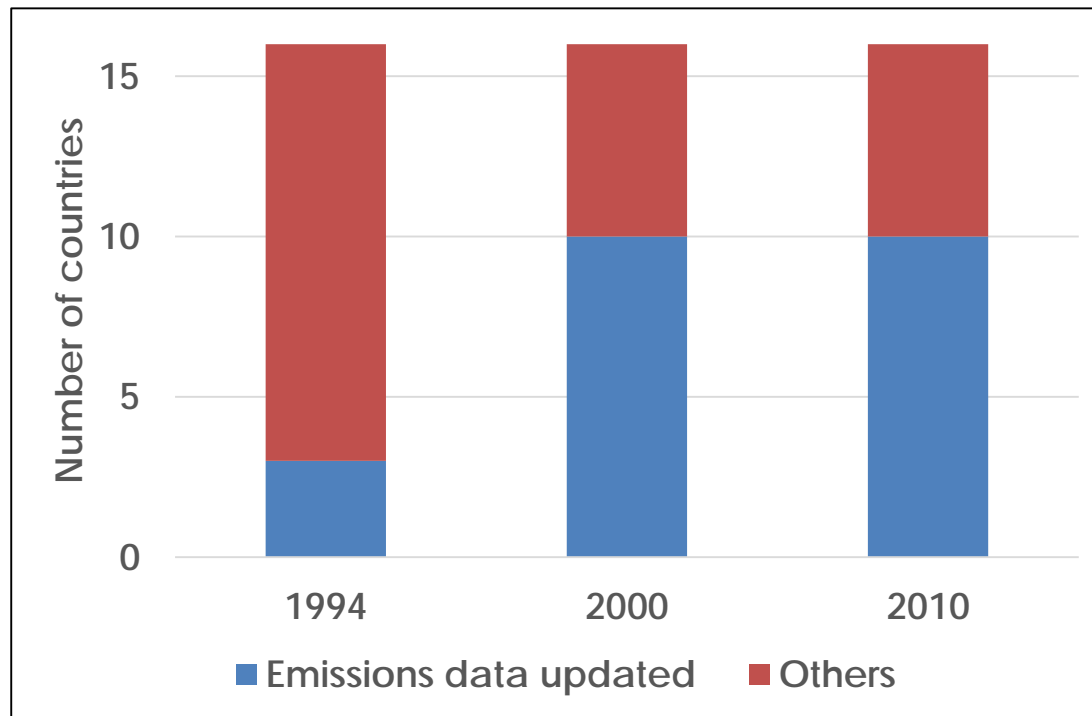
# Learning by doing the JCM

- Make sure to track ITMOs first-transferred/transferred and used/acquired
- Make sure your inventory colleagues prepare emissions data, which can be used for corresponding adjustment, (as applicable)
- Make sure your BTR colleagues know where information related to Article 6 is available
- Make sure your NDC colleagues know progress made through Article 6

# Regular reporting helps countries to improve reporting over time

Of 16 countries which submitted both BUR1 and 2 (as of August 2018),

- 10 countries updated inventory data for 2000 and 2010
- 3 countries updated for 1994



## Status of updates on emissions data for 1994, 2000 and 2010 from BUR1 to BUR2(n=16)

Note: "Emissions data updated" means 1) figures different from BUR1 for the same year were reported in BUR2 or 2) figures were reported in BUR2 where no figures for the same year were reported in BUR1

Source: IGES BUR Database (2018)

# Summary

- Parties at COP24 agreed on the common rules for the ETF, applied to all
- BTRs are the main information vehicle, and first BTRs need to be submitted by December 2024
- Reporting related to Article 6 is included under tracking progress
- Emissions and emissions balance must be reported
- We all need to make sure tracking ITMOs that are transferred/acquired
- Frequent reporting can help countries to improve reporting over time
- The JCM provides opportunities to practice such reporting

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Climate and Energy Area

IGES

## Further information available at:

- **Asian Regional Knowledge-sharing Workshop on IMM and Transparency:**  
<https://www.iges.or.jp/en/climate-energy/20190128.html>
- **IGES BUR Database:**  
<https://pub.iges.or.jp/pub/iges-bur-database>
- **Other publications and databases:**  
<https://www.iges.or.jp/en/climate-energy/index.html>