



Transparency and Reporting under the Paris Agreement in Bhutan: A discussion on ETFs, MPGs, CRT and CTF Tables

Introduction to NDC tracking and Common Tabular Format (CRF) Tables Dr Aiymgul Kerimray

Mitigation specialist

UNEP Copenhagen Climate Centre



CTF tables for the electronic reporting of the information necessary to track progress made in implementing and achieving NDCs NDC definition and methods

- Appendix: Description of a Party's NDC
- Table 1: Description of selected indicators
- Table 2: Definitions needed to understand the NDC
- Table 3: Methodologies and accounting approaches

Current mitigation status and tracking progress

- Table 4: Tracking progress
- Table 5: Mitigation policies, measures, actions and plans (Achieved)
- Table 6: Inventory summary

Projections and expected emissions reduction

- Table 5: Mitigation policies, measures, actions and plans (expected)
- Table 7: Projections "with measures" scenario
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- **Table 10:** Projections of key indicators
- Table 11: Key underlying assumptions and parameters of projections

Response measures

• **Table 12.** Information necessary to track progress on the implementation and achievement of the domestic policies and measures implemented to address the social and economic consequences of response measures

MPG Section III: Information necessary to track progress made in implementing and achieving NDC	Related Tables from the Common tabular formats (CTF)	Reporting requirement	Flexibility, for Parties that need flexibility in the light of their capacities (self- determined)
C. Information necessary to track progress made in implementing and achieving its nationally determined contribution under Article 4 of the Paris Agreement	 Table 1. Structured summary: Description of selected indicators Table 2. Structured summary: Definitions needed to understand NDC Table 3. Structured summary: Methodologies and accounting approaches – consistency with Article 4, paragraphs 13 and 14 of the Paris Agreement and with decision 4/CMA.1 Table 4. Structured summary: Tracking progress made in implementing and achieving the NDC under Article 4 of the Paris Agreement Table 12. Information necessary to track progress on the implementation and achievement of the domestic policies and measures implemented to address the social and economic consequences of response measures 	Shall (65) Shall (74)	Parties can have their latest reporting year as three years prior to the submission of their national inventory report

MPG Section III: Information necessary to track progress made in implementing and achieving NDC	Related Tables from the Common tabular formats (CTF)	Reporting requirement	Flexibility, for Parties that need flexibility in the light of their capacities (self- determined)
D. Mitigation policies and measures, actions and plans, including those with mitigation co- benefits resulting from adaptation actions and economic diversification plans, related to implementing and achieving a nationally determined contribution under Article 4 of the Paris Agreement	Table 5. Mitigation policies and measures, actions, and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans, related to implementing and achieving a nationally determined contribution under Article 4 of the Paris Agreement	Shall (80)	Encouraged to report estimates of expected and achieved GHG emission reductions for its actions, policies, and measures

MPG Section III: Information necessary to track progress made in implementing and achieving NDC	Related Tables from the Common tabular formats (CTF)	Reporting requirement	Flexibility, for Parties that need flexibility in the light of their capacities (self- determined)
E. Summary of greenhouse gas emissions and removals	Table 6. Summary of greenhouse gas emissions and removals in accordance with the common reporting table 10 emission trends – summary	Shall for Parties that submit a stand-alone national inventory report.	Not indicated
F. Projections of greenhouse gas emissions and removals, as applicable	 Table 7. Information on projections of greenhouse gas emissions and removals under a 'with measures' scenario Table 8. Information on projections of greenhouse gas emissions and removals under a 'with additional measures' scenario Table 9. Information on projections of greenhouse gas emissions and removals under a 'without measures' scenario Table 10. Projections of key indicators Table 11. Key underlying assumptions and parameters used for projections 	Shall (92), but methodologies Should	encouraged to report projections. Can instead report using a less detailed methodology or coverage.
G. Other information	Info to be provided not necessarily in tabular format		

CTF tables: NDC indicators

Appendix	Table 1	Table 2	Table 3	Table 4	Table 10
NDC description (targets)	Structured summary: Indicators	Structured summary: Definitions	Structured summary: Methodologies	Structured summary: Tracking progress	Projections: Key projection indicators

NDC definition and methods

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NDC definition and methods

- Appendix: Description of a Party's NDC
- Table 1: Description of selected indicators
- **Table 2:** Definitions needed to understand the NDC

Example of a completed CTF table 1 - Description of selected indicators

Indicator(s) selected to track progress	Description
GHG emissions covered by the NDC	Total economy-wide greenhouse gas emissions and removals in the relevant reporting year (t CO ₂ e) — <i>Emissions</i>
Information for the reference point(s), level(s), baseline(s), base year(s) or starting point(s), as appropriate	Reference level: 100 Mt CO ₂ e Base year: 2005 <i>RefEmissions</i>
Updates in accordance with any recalculation of the GHG inventory, as appropriate	Due to recalculations of the national GHG inventory, which were carried out after the communication of the NDC, the reference level changed from 101 Mt CO ₂ e to 100 Mt CO ₂ e.
Relation to the NDC	The NDC consists of an absolute economy-wide emission reduction target. Hence, total economy-wide greenhouse gas emissions and removals are the most appropriate indicator for this type of NDC.

Source: Partnership on Transparency in Paris Agreement, Accounting for National Determined Contributions

Example of the CTF Table 1 for Tunisia

1. Structured summary: Description of selected indicators

Indicator(s) selected to track progress ^a	Description
Emissions intensity in the energy sector (GHG emissions	Greenhouse gas emissions in the energy sector (expressed in tons
per unit of GDP)	of CO2eq) and GDP (expressed at constant 2010 prices)
Information for the reference point(s), level(s), baseline(s), base year(s) or starting point(s), as appropriate ^b	Reference level: 0.460 t CO2eq/1000 TND 2010
	Base year:2010
	Due to recalculations of the national GHG Inventory, which were
Updates in accordance with any recalculation of the GHG	carried out after the communication of the NDC, the reference
inventory, as appropriate ^b	level changed from 0.466 t CO2eq/1000TND 2010 to 0.460 t
	CO2eq/1000 TND 2010
	The NDC consists of an emissions intensity target. Hence,
Relation to NDC ^c	Emissions intensity is the most appropriate indicator for this type
	of NDC

Linking CTF tables

NDC description			Table 1:		Table 2: [Definitions	
Annex II,	appendix		Structure	ructured summary Structured summary			
Target:	30% reduction below BAU		Indicator:	GHG emissions		Indicator:	GHG emissions using AR5 GWPs
Type: Year: Reference: Time frame: Scope:	Emission reduction below a projected baseline 2030 BAU emissions 2030: 215 Mt CO2e 2020-2030 Economy-wide; all sectors; CO ₂ , CH ₄ ,		Reference: Updates: Relation to N	Starting point 2019: 169 Mt CO2e BAU 2030: 215 Mt CO2e No recalculation conducted NDC: The indicator directly relates to the NDC		Differences to	o inventory: Exclusion of emissions from HFCs N/A

Source: UNFCCC, CGE Training materials - Mitigation Assessment

CTF Table 3. Structured summary: Methodologies and accounting approaches

	Methodologies and accounting approaches	
(Metrics and IPCC guidelines	
(Assumptions, key parameters, definitions, data sources, models	
	Consistency (communicated and implemented NDC; accounting for NDC and GHG inventory))
(Changes (corrections, improvements, updates)	
(Inclusion of all relevant categories, and exclusions	
	Information associated with any cooperative approaches that involve use of ITMOs, if applicable)

Table 3. Methodologies and accounting approaches

Article 4, para 13-14 Paris Agreement

13. Parties shall account for their nationally determined contributions. In accounting for anthropogenic emissions and removals corresponding to their nationally determined contributions, 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.

14. In the context of their nationally determined contributions, when recognizing and implementing mitigation actions with respect to anthropogenic emissions and removals, Parties should take into account, as appropriate, existing methods and guidance under the Convention, in the light of the provisions of paragraph 13 of this Article.

Accounting approaches:

Not official definition, but useful to work with Table 3 of the CTF:

In the case of NDC and tracking mitigation

Accounting approaches:= how the variety of elements that can be used to estimate numerical values of GHG emissions and mitigation potentials are used, including methodologies (IPCC), metrics (GWP), baselines, definitions.. CTF tables for the electronic reporting of the information necessary to track progress made in implementing and achieving NDCs NDC definition and methods

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Current mitigation status and tracking progress

• Table 4: Tracking progress

Table 4 CTF. Structured Summary: Tracking Progress Made in Implementing and Achieving NDCs

	Unit, as applicable	I loval(c) bacalina(c) baca	I DELIOG I						Target level	Voar or	Progress made towards the NDC, as determined by comparing the most recent information for each selected indicator, including for the end year or end of period, with
			Year 1	Year 2				End Year	period	•	the reference point(s), level(s), baseline(s), base year(s) or startin point(s)
Indicator(s)											

Examples of CTF tables 3, 4 and 10

Table 3: Methodologies

Structured summary Accounting approach: See BTR section XYZ: inventory methodology Consistency with Article 4: Through use of IPCC 2006 GL Para 74(b): See BTR section XYZ: projections methodology Others: NA

	Table 4: T	racking progress
	Structured	d summary
Γ	Indicator:	GHG emissions
	Unit:	Mt CO2e
	Reference:	Starting point 2019: 169,1
		BAU 2020: 173,2, target: 167,3
		BAU 2021: 177,4, target: 165,6
		BAU 2030: 215, target: 150,5
	Year 2020:	159,7
	Year 2021:	174,5
	Target level:	150,5
	Target year:	2030
	Progress 2021	: Reduction of 1.6% below BAU
1		

Table 10: Indicator projections Key indicator: GHG emissions using AR5 GWPs Unit: Mt CO2e Value for most recent year from inventory: 169,1 Projections: 2020: 159,7 172,3 2025: 2030: 159,6 2035: 148.0

Source: UNFCCC, CGE Training materials. Mitigation Assessment

Example of a completed CTF table 4 for tracking progress

	Unit, as applicable	Reference point(s) []	2021	2022		2030	Target level	Target year or period	Progress made []
Indicator(s) selected []									
GHG emissions covered by the NDC	Mt CO ₂ e	100 RefEm	88 issions	86			80	2030 g Emissions	14% below the reference level
Where applicable, total GHG emissions and removals consistent with the coverage of the NDC	Mt CO ₂ e	100	88	86					
Contribution from LULUCF []									
Each Party that participates	in cooperative	approaches []	·						
[]	Relevant for	Parties using coo	operative	approache	s. See	Table 9			
Assessment of the achievem	ent of the Party	y's NDC under Ar	ticle 4 of	the Paris /	Agreen	nent			
Relate the target of the Party	y's NDC:								
[]	Relevant afte	er the end of the	NDC perio	d. See <i>Ta</i>	ble 10				

Source: Partnership on Transparency in Paris Agreement, Accounting for National Determined Contributions

Example of completed table 4 (after the end of the NDC period)

Source: Partnership on Transparency in Paris Agreement, Accounting for National Determined Contributions

	Unit, as applicable	Reference point(s) []	2021	2022		2030	Target Level	Target year or period	Progress made []
Indicator(s) selected []									
GHG emissions covered by the NDC	Mt CO _z e	100 RefEm	88 issions	86		79	80 Tary	2030 çEmissions	21% below the reference level
Where applicable, total GHG emissions and removals consistent with the coverage of the NDC	Mt CO _z e	100	88	86		79			
Contribution from LULUCF []									
Each Party that participate	s in cooperative a	approaches []							
[]	Relevant for Pa	arties asing coop	erative ap	proaches.					
Assessment of the achiever	nent of the Party	's NDC under Art	icle 4 of t	he Paris A	green	nent			
Relate the target of the Par	ty's NDC:								
Information for reference point(s) []	Mt CO _z e	100							
Final information for the indicator []	Mt CO _z e		88	86	-	79			
Comparison	The level in th the target leve	ie target year is al.	79 Mt CC) _z e. It is 2	21% 6	elow the	reference l	evel and it i	s below
Achievement of NDC	Yes. The target	es. The target has been achieved because the level in the target year is below the target level.							

TargAchievement

Example of a completed table 4 (with ITMOs)

Source: Partnership on Transparency in Paris Agreement, Accounting for National Determined Contributions

	Unit, as applicable	Reference point(s) []	2021	2022		2030	Target level	Target year or period	Progress made []
Indicator(s) selected []									
GHG emissions covered by the NDC	Mt CO ₂ e	100 RefEn	88 nissions	86	Ta	urgEm is	80 sions	2021 to 2030	14% below the reference level
Where applicable, total GHG emissions and removals consist- ent with the coverage of the NDC	Mł CO _z e	100	88	86					
Contribution from LULUCF []									
Each Party that participates in coop	erative approa	iches []							
[] indicative trajectory, trajecto- ries or budget []									
[] trajectory, trajectories or budget []	Mt CO _z e		89	88		80			
[] emissions/ removals (non-GHG metrics)									
[] emissions/ removals (PaMs NDC)									
[] non-GHG indicator									
Annual quantity of ITMOs first transferred	Mt CO _z e		2	2					
Annual quantity of mitigation outcomes authorized	Mt CO _z e		1	1					
Annual quantity of ITMOs used towards achievement of the NDC									
Net annual quantity of ITMOs	Mt CO _z e		2	2					
[] cumulative amount of ITMOs []									
Total quantitative corresponding adjustments used []	Mt CO _z e		2	2					
[] cumulative information									
[] annual emissions balance	Mt CO _z e		90	88					
[] annual adjusted indicator									
Any other information									
Assessment of the achievement of t	he Party's NDC	under Article 4	of the P	aris Agr	eemen	it			
Relate the target of the Party's NDC									
[]	Relevant aft	er the end of th	e NDC pe	riod. See	Tabl	e 10			

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Response measures

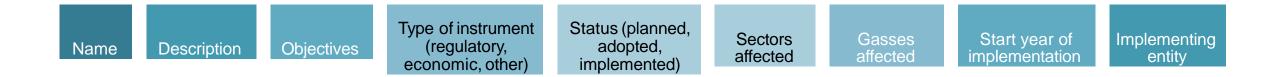
• **Table 12.** Information necessary to track progress on the implementation and achievement of the domestic policies and measures implemented to address the social and economic consequences of response measures

Current mitigation status and tracking progress

• Table 5: Mitigation policies, measures, actions and plans

Mitigation policies and measures, actions and plans

- Each Party **shall** provide information on policies, actions and measures that support implementation of its NDC, focusing on those that have the most significant impact on GHG emissions or removals and those impacting key categories in the national GHG inventory
- To the extend possible, Parties **shall** organize reporting of actions by sector (energy, transport, IPPU, agriculture, LULUCF, waste, other), in a tabular format, including relevant information on mitigation co-benefits, as applicable:



- Each Party may also provide information on related costs, non-GHG mitigation benefits and how these actions
- interact with each other, as appropriate
- Each Party **shall** provide information on estimates of expected and achieved GHG emission reductions [FX: encouraged]; and methodologies and assumptions used, to the extent possible
- Each Party **should**: identify PAMs no longer in-place and explain why; provide information on how its PAMs are
- modifying longer-terms trends in GHG emissions and removals

Key terms to understand

Mitigation policies or Plans	Actions or measures	Mitigation co-benefits
 Refers to a decision or set of decisions that a government takes to achieve certain objectives policies could be defined as instruments (such as regulations, taxes, subsidies, and information instruments) that enable or incentivize concrete actions to be implemented (such as replacement of technology or changes in behavior) 	 Refers to a concrete activity or set of activities taken by a government to implement a policy or plan 	 Results from actions undertaken as part of adaptation and/or economic diversification plans where these generate emissions reductions and thereby contribute to achieving mitigation outcomes

Parties to the Paris Agreement may implement mitigation policies and measures, actions and plans in any sector of their economy and must report information on those actions, policies and measures that **have the most significant impact on GHG emissions** or removals **and those impacting key categories** in the national GHG inventory

Example of CTF Table 5 for Mauritius

Name	Description		Start year of implementatio		Estimates of GHG emission reductions (kt CO2 eq)					
			instrument		anecteu	anecteu	n	entities	Achieved	Expected in 2030
Improved fuel economy of vehicles	Improvements in the fuel intensity of vehicles at the rate of 0.5% per year between 2022 and 2030, decreasing to 0.25% per year after 2030.	Technological improvements, better fuel economies.	Regulatory, economic	Planned	Transport	CO2, CH4, N2O	2021	MLTLR; TMRSU; Mauritius Standards Bureau (MSB); National Land Transport Authority (NLTA).		6.7

Example of Belize

					Covera	ge				Emissions		
Mitigation Action	Timeframe	Specific Objectives	Scope	Implementing Entity	Support Entity	Support Type	Gas	Funding Provided	Status	I	Co-Benefits	
1. emPOWER Rural Electrification Project - Caribbean Renewable Energy Fund	November 2018 - February 2020	Provide renewable energy solutions to assist Belize in achieving universal energy access.	Community Level (3)	Energy Unit, Ministry of Labour, Local Government, Rural Development, Public Service, Energy & Public Utilities	United Arab Emirates (UAE)	Financial	CO ₂	2.3M USD	Ongoin g		Access to clean energy to the population of rural villages that currently do not have access to the national grid. Improvement in community	
Description	The emPower Rural Electrification Project plans to install 400kW of solar PV and battery storage in rural villages that currently do not have access to the national grid. These villages are Medina Bank, Golden State, and Indian Creek. This project is in alignment with Belize's Sustainable Energy Action Plan (SEAP), which sets a goal of universal access to energy services by 2030.								livelihood, economic development, increased			
Assumptions	category 1A1	ated grid emission facto) for year 2017 by the M ssion factor to the 400k	1Wh produced (data obtained from	BEL). The estir	mation of imp	act of thi	s policy is ma	ade by app	lying the grid	employment, and quality of jobs.	

Estimates of expected and achieved GHG emission reductions as a result of its PAMs

"Shall" requirement

Those developing country Parties that need flexibility in the light of their capacities with respect to this provision are instead encouraged to report such information.

Parties must describe the methodologies and assumptions used to estimate the GHG emission reductions or removals resulting from each PAM.

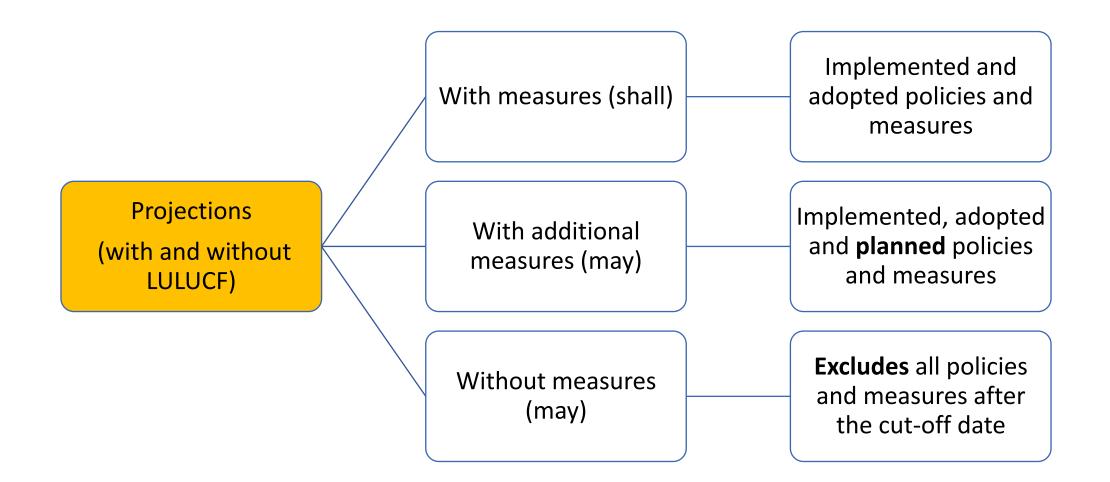
6. Summary of greenhouse gas emissions and removals

6. Summary of greenhouse gas emissions and removals in accordance with the common reporting table 10 emission trends –summary

According to paragraph 91 of the MPGs, each Party that submits a stand-alone national inventory report shall provide a sumn of its GHG emissions and removals. This information shall be provided for those reporting years corresponding to the Party's most recent national inventory report, in a tabular format.

• Each Party, that submits a stand-alone national inventory report, **shall** provide a **summary of its GHG emissions and removals.**

Projections of GHG emissions



Projections of GHG emissions

- Each Party shall report projections for emissions and removals [FX: encouraged]
- Projections will be **indicative on future trends and** will not be used to assess progress towards NDC, unless a Party identified the reported projection as its baseline.
- Projections shall begin from most recent year in the Party's inventory report and extend at least 15 years beyond the next year ending in zero or five [FX: extend their projections at least to the end point of their NDC]
- Each Party **should** provide information on the methodology used to develop projections:
 - Models, approaches, key assumptions, parameters (GDP rate/level, population growth rate/level, etc.)
 - Changes in methodology since the latest BTR
 - Assumptions on policies and measures included in WM and WAM projections, if included
 - Sensitivity analysis for the projections
- Each Party shall report projections for key indicators to determine progress towards its NDC
- Each Party shall include projections on a sectoral basis and by gas, as well as for the national total
- Projections shall be presented relative to actual inventory data (for preceding years) and be provided with and without LULUCF

7. Information on projections of greenhouse gas emissions and removals under a '<u>with measures'</u> scenario

7. Information on projections of greenhouse gas emissions and removals under a 'with measures' scenario ^{a,b}								
	Most recent year in the Party's national inventory report (kt CO2 eq) ^c		emissions and remo	vals, (kt CO2 eq) ^c				
	2016	2025	2030	2035				
Sector ^d								
Energy	3013		2005					
Transport	1169		1385					
Industrial processes and product use	311		479					
Agriculture	158		188					
LULUCF	-330		-293					
Waste	559		322					
Other (specify)								
Gas								
CO2 emissions including net CO2 from LULUCF								
CO2 emissions excluding net CO2 from LULUCF								
CH4 emissions including CH4 from LULUCF								
CH4 emissions excluding CH4 from LULUCF								
N2O emissions including N2O from LULUCF								
N2O emissions excluding N2O from LULUCF								
HFCs								
PFCs								
SF6								
NF3								
Other (specify)								
Total with LULUCF	4881		4086					
Total without LULUCF	5211		4379					

CTF table 8, 9

8. Information on projections of greenhouse gas emissions and removals under a 'with additional measures' scenario

9. Information on projections of greenhouse gas emissions and removals under a 'without measures' scenario

8. Information on projections of g			under a 'with addit	tional measures'					
	scer	nario ^{a,b}			9. Information on projections	of greenhouse gas emissions	and removals ur	nder a 'without m	easur
	Most recent year in the Party's national inventory report (kt CO2 eq) ^c		1G emissions and remo	ovals, (kt CO2 eq) ^c		Most recent year in the Party's national inventory report (kt CO2 eq) ^c		GHG emissions and re	
	20XX	20X(0)(5)	20X(0)(5)	20X(0)(5)		2016	2025	2030	
Sector ^d					Sector ^d				
Energy					Energy	3013		4316	
Transport					Transport	1169		1514	
Industrial processes and product use					Industrial processes and product use	311		534	
Agriculture					Agriculture	158		188	
LULUCF					LULUCF	-330		-293	
Waste					Waste	559		635	
Other (specify)					Other (specify)	-			
Gas					Gas				
CO2 emissions including net CO2 from LULUCF					CO2 emissions including net CO2 from LULU				
CO2 emissions excluding net CO2 from LULUCF					CO2 emissions excluding net CO2 from LUL				
CH4 emissions including CH4 from LULUCF					CH4 emissions including CH4 from LULUCF				
CH4 emissions excluding CH4 from LULUCF					CH4 emissions excluding CH4 from LULUCF				
N2O emissions including N2O from LULUCF					N2O emissions including N2O from LULUCF				
N2O emissions excluding N2O from LULUCF					N2O emissions excluding N2O from LULUCF				
HFCs					HFCs				
PFCs SF6					PFCs				
NF3					SF6				
Other (specify)					NF3				
Total with LULUCF					Other (specify) Total with LULUCF	4004		6004	
Total without LULUCF						4881		6894	
				1	Total without LULUCF	5211		7187	

10. Projections of key indicators

Key indicator(s): ^c	Unit, as applicable	Most recent year in the Party's national		ions of key indi	
Total aconomy wide		2021	2025	2030	2035
Total economy-wide greenhouse gas emissions and removals	kt CO2 eq	4881	4409	4086	3800
Solar Power Installation	Gigawatts (GW)	50	80	120	170
Electric Vehicle Adoption Forest Cover Increase	Number of Electric Vehicle Hectares (in thousands)	50 200	100 250	200 300	400 360

11. Key underlying assumptions and parameters used for projections

11. Key underlying assumptions and parameters used for projections^{a,b}

Key underlying assumptions and parameters: ^c	Unit, as applicable	Most recent year in the Party's national inventory report, or the most recent year for which data is available	Projections of	^r key underlying as: parameters ^d	sumptions and
		2021	2025	2030	2035
Gross Domestic Product Growth Rate	Percentage (%)	3.5	4	4.5	5
Population Growth Rate	Percentage (%)	1.2	1.5	1.8	2
Energy Consumption per Capita	MWh per person	7.5	8	8.5	9





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Thank you for your attention!

Aiymgul Kerimray | aiymgul.kerimray@un.org UNEP-CCC

