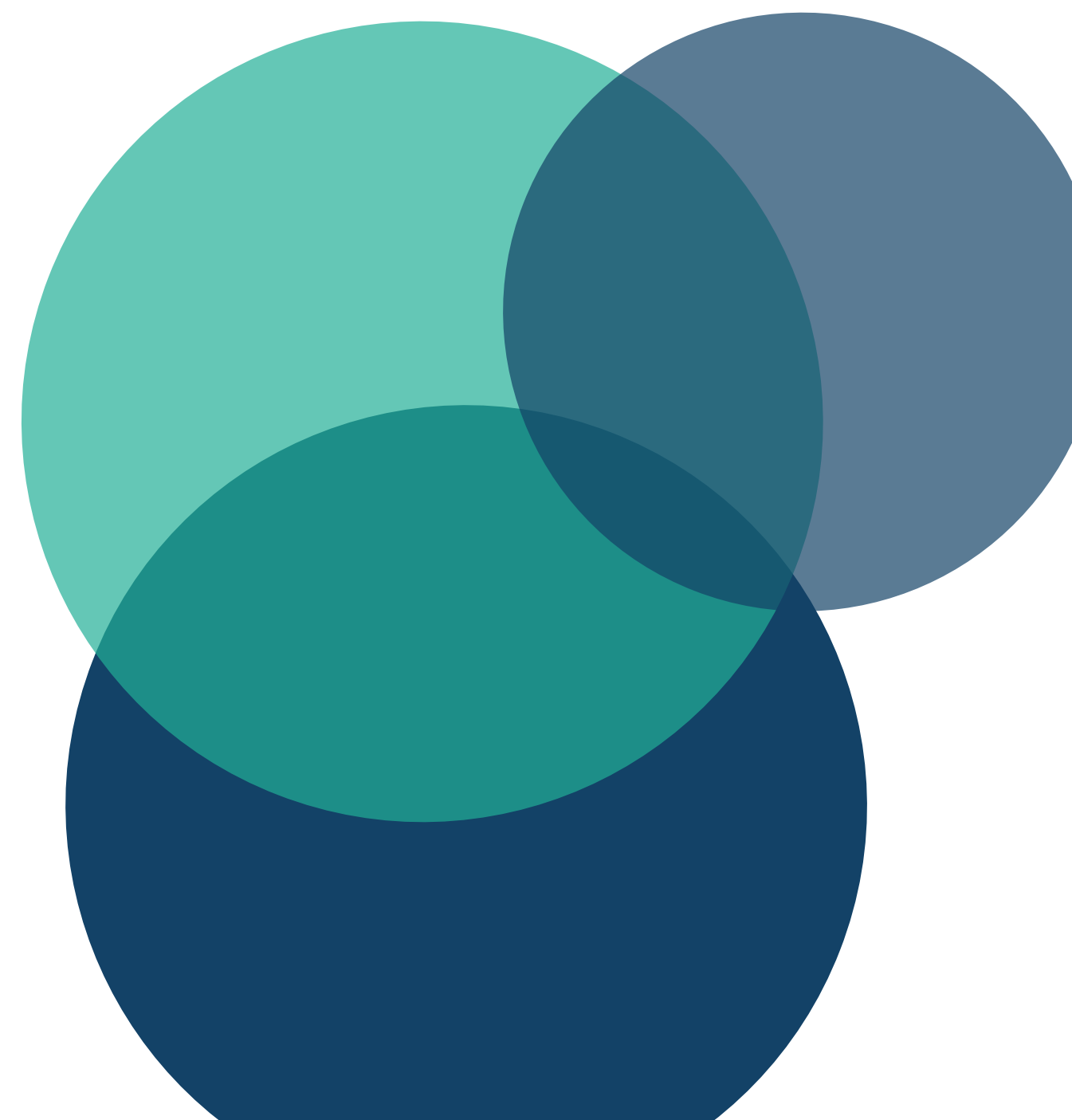


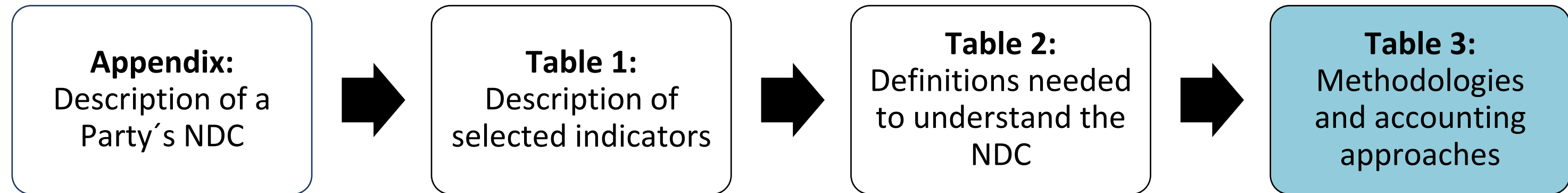
Hands-on Training on Tracking NDC Mitigation Commitments under the Paris Agreement Filling Common Tabular Formats (CTFs) 3

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CTF Table 3



Methodologies and accounting Approaches

- MPGs: paragraphs 71-76
- Scope: comprehensive information related to methodologies and accounting approaches applied for the first and subsequent NDCs; methodologies used for cooperative approaches
- **Table 3**

Table 3: 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	

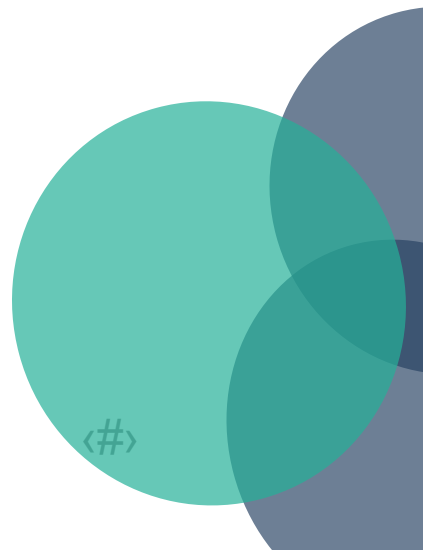


Table 3: Methodologies and accounting approaches

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..

Table 3: Methodologies and accounting approaches (1)

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	
Reporting requirement	Description or reference to the relevant section of the BTR
<i>For the first NDC under Article 4:^a</i>	
Accounting approach, including how it is consistent with Article 4, paragraphs 13–14, of the Paris Agreement (para. 71 of the MPGs)	
<i>For the second and subsequent NDC under Article 4, and optionally for the first NDC under Article 4:^b</i>	
Information on the accounting approach used is consistent with paragraphs 13–17 and annex II of decision 4/CMA.1 (para. 72 of the MPGs)	

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

Reporting requirement	Description or reference to the relevant section of the BTR
<i>For the first NDC under Article 4:^a</i>	
Accounting approach, including how it is consistent with Article 4, paragraphs 13–14, of the Paris Agreement (para. 71 of the MPGs)	
<i>For the second and subsequent NDC under Article 4, and optionally for the first NDC under Article 4:^b</i>	
Information on the accounting approach used is consistent with paragraphs 13–17 and annex II of	

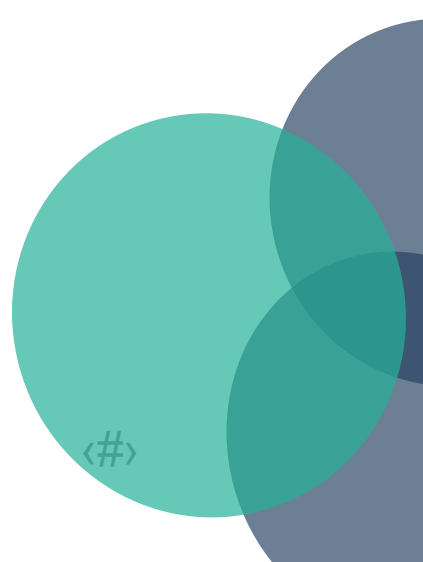


Table 3: Methodologies and accounting approaches (2)

For each NDC under Article 4:^b

Accounting for anthropogenic emissions and removals in accordance with methodologies and common metrics assessed by the IPCC and adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement:

Each methodology and/or accounting approach used to assess the implementation and achievement of the target(s), as applicable (para. 74(a) of the MPGs)

Each methodology and/or accounting approach used for the construction of any baseline, to the extent possible (para. 74(b) of the MPGs)

If the methodology or accounting approach used for the indicator(s) in table 1 differ from those used to assess the implementation and achievement the target, describe each methodology or accounting approach used to generate the information generated for each indicator in table 4 (para. 74(c) of the MPGs)

Any conditions and assumptions relevant to the achievement of the NDC under Article 4, as applicable and available (para. 75(i) of the MPGs)

Key parameters, assumptions, definitions, data sources and models used, as applicable and available (para. 75(a) of the MPGs)

IPCC Guidelines used, as applicable and available (para. 75(b) of the MPGs)

Report the metrics used, as applicable and available (para. 75(c) of the MPGs)

3. Structured summary: Methodologies and accounting approaches – consistency with Article 4, decision 4/CMA.1

Reporting requirement

Description or reference to the relevant section of the BTR

For the first NDC under Article 4:^a

For the second and subsequent NDC under Article 4, and optionally for the first NDC under Article 4:^b

Information on the accounting approach used is consistent with paragraphs 13–17 and annex II of decision 4/CMA.1 (para. 72 of the MPGs)

Explain how the accounting for anthropogenic emissions and removals is in accordance with methodologies and common metrics assessed by the IPCC and in accordance with decision 18/CMA.1 (para. 1(a) of annex II to decision 4/CMA.1)

Explain how consistency has been maintained between any GHG data and estimation methodologies used for accounting and the Party's GHG inventory, pursuant to Article 13, paragraph 7(a), of the Paris Agreement, if applicable (para. 2(b) of annex II to decision 4/CMA.1) diversification plans:

Explain how overestimation or underestimation has been avoided for any projected emissions and removals used for accounting (para. 2(c) of annex II to decision 4/CMA.1)

10 For each NDC under Article 4:^c

Accounting for anthropogenic emissions and removals in accordance with methodologies and common metrics assessed by the IPCC and adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement:

11

Each methodology and/or accounting approach used to assess the implementation and achievement of the target(s), as applicable (para. 74(a) of the MPGs)

12

Each methodology and/or accounting approach used for the construction of any baseline, to the extent possible (para. 74(b) of the MPGs)

13

If the methodology or accounting approach used for the indicator(s) in table 1 differ from those used to assess the implementation and achievement the target, describe each methodology or accounting approach used to generate the information generated for each indicator in the tables 4 and 5 (para. 74(c) of the MPGs)

14

Any conditions and assumptions relevant to the achievement of the NDC under Article 4, as applicable and available (para. 75(i) of the MPGs)

15

Key parameters, assumptions, definitions, data sources and models used, as applicable and available (para. 75(a) of the MPGs)

16

IPCC Guidelines used, as applicable and available (para. 75(b) of the MPGs)

17

Report the metrics used, as applicable and available (para. 75(c) of the MPGs)

18

For Parties whose NDC cannot be accounted for using methodologies covered by IPCC guidelines, provide information on their own methodology used, including for NDCs, pursuant to Article 4, paragraph 6, of the Paris Agreement, if applicable (para. 1(b) of annex II to decision 4/CMA.1)

19

Provide information on methodologies used to track progress arising from the implementation of policies and measures, as appropriate (para. 1(d) of annex II to decision 4/CMA.1)

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Table 3: Methodologies and accounting approaches (3)

<i>Reporting requirement</i>	<i>Description or reference to the relevant section of the BTR</i>	
<p>For Parties whose NDC cannot be accounted for using methodologies covered by IPCC guidelines, provide information on their own methodology used, including for NDCs, pursuant to Article 4, paragraph 6, of the Paris Agreement, if applicable (para. 1(b) of annex II to decision 4/CMA.1)</p>	<p>21 Where applicable to its NDC, any sector-, category or activity-specific assumptions, methodologies and approaches consistent with IPCC guidance, taking into account any relevant decision under the Convention, as applicable (para. 75(d) of the MPGs)</p>	
<p>Provide information on methodologies used to track progress arising from the implementation of policies and measures, as appropriate (para. 1(d) of annex II to decision 4/CMA.1)</p>	<p>22 For Parties that address emissions and subsequent removals from natural disturbances on managed lands, provide detailed information on the approach used and how it is consistent with relevant IPCC guidance, as appropriate, or indicate the relevant section of the national GHG inventory report containing that information (para. 1(e) of annex II to decision 4/CMA.1, para. 75(d)(i) of the MPGs)</p>	
<p>Where applicable to its NDC, any sector-, category- or activity-specific assumptions, methodologies and approaches consistent with IPCC guidance, taking into account any relevant decision under the Convention, as applicable (para. 75(d) of the MPGs)</p>	<p>23 For Parties that account for emissions and removals from harvested wood products, provide detailed information on which IPCC approach has been used to estimate emissions and removals (para. 1(f) of annex II to decision 4/CMA.1, para. 75(d)(ii) of the MPGs)</p>	
	<p>24 For Parties that address the effects of age-class structure in forests, provide detailed information on the approach used and how this is consistent with relevant IPCC guidance, as appropriate (para. 1(g) of annex II to decision 4/CMA.1, para. 75(d)(iii) of the MPGs)</p>	
	<p>25 How the Party has drawn on existing methods and guidance established under the Convention and its related legal instruments, as appropriate, if applicable (para. 1(c) of annex II to decision 4/CMA.1)</p>	
	<p>26 Any methodologies used to account for mitigation co benefits of adaptation actions and/or economic diversification plans (para. 75(e) of the MPGs)</p>	
	<p>27 Describe how double counting of net GHG emission reductions has been avoided, including in accordance with guidance developed related to Article 6 if relevant (para. 76(d) of the MPGs)</p>	
	<p>28 Any other methodologies related to the NDC under Article 4 (para. 75(h) of the MPGs)</p>	

Table 3: Methodologies and accounting approaches (4)

Any methodologies used to account for mitigation co-benefits of adaptation actions and/or economic diversification plans (para. 75(e) of the MPGs)
Describe how double counting of net GHG emission reductions has been avoided, including in accordance with guidance developed related to Article 6 if relevant (para. 76(d) of the MPGs)
Any other methodologies related to the NDC under Article 4 (para. 75(h) of the MPGs)
<i>Ensuring methodological consistency, including on baselines, between the communication and implementation of NDCs (para. 12(b) of the decision 4/CMA.1):</i>
Explain how consistency has been maintained in scope and coverage, definitions, data sources, metrics, assumptions and methodological approaches including on baselines, between the communication

	Ensuring methodological consistency, including on baselines, between the communication and implementation of NDCs (para. 12(b) of the decision 4/CMA.1):	
29	Explain how consistency has been maintained in scope and coverage, definitions, data sources, metrics, assumptions and methodological approaches including on baselines, between the communication and implementation of NDCs (para. 2(a) of annex II to decision 4/CMA.1)	
30	Explain how consistency has been maintained between any GHG data and estimation methodologies used for accounting and the Party's GHG inventory, pursuant to Article 13, paragraph 7(a), of the Paris Agreement, if applicable (para. 2(b) of annex II to decision 4/CMA.1) and explain methodological inconsistencies with the Party's most recent national inventory report, if applicable (para. 76(c) of the	
31	MPGs)	

Table 3: Methodologies and accounting approaches (5)

31	<i>For Parties that apply technical changes to update reference points, reference levels or projections, the changes should reflect either of the following (para. 2(d) of annex II to decision 4/CMA.1):</i>	
32	Technical changes related to technical corrections to the Party's inventory (para. 2(d)(i) of annex II to decision 4/CMA.1)	
33	Technical changes related to improvements in accuracy that maintain methodological consistency (para. 2(d)(ii) of annex II to decision 4/CMA.1)	
34	Explain how any methodological changes and technical updates made during the implementation of their NDC were transparently reported (para. 2(e) of annex II to decision 4/CMA.1)	
35		
	<i>Reporting requirement</i>	<i>Description or reference to the relevant section of the BTR</i>
	and implementation of NDCs (para. 2(a) of annex II to decision 4/CMA.1)	
	Explain how consistency has been maintained between any GHG data and estimation methodologies used for accounting and the Party's GHG inventory, pursuant to Article 13, paragraph 7(a), of the Paris Agreement, if applicable (para. 2(b) of annex II to decision 4/CMA.1) and explain methodological inconsistencies with the Party's most recent national inventory report, if applicable (para. 76(c) of the MPGs)	
	<i>For Parties that apply technical changes to update reference points, reference levels or projections, the changes should reflect either of the following (para. 2(d) of annex II to decision 4/CMA.1):</i>	
	Technical changes related to technical corrections to	

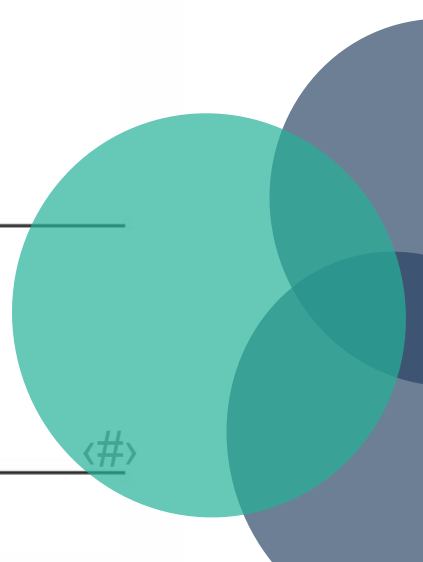


Table 3: Methodologies and accounting approaches (6)

	<p>36 <i>Striving to include all categories of anthropogenic emissions or removals in the NDC and, once a source, sink or activity is included, continuing to include it (para. 3 of annex II to decision 4/CMA.1):</i></p>	
	<p>37 Explain how all categories of anthropogenic emissions and removals corresponding to their NDC were accounted for (para. 3(a) of annex II to decision 4/CMA.1)</p>	
<p><i>Striving to include all categories of anthropogenic emissions or removals in the NDC and, once a source, sink or activity is included, continuing to include it (para. 3 of annex II to decision 4/CMA.1):</i></p>	<p>38 Explain how Party is striving to include all categories of anthropogenic emissions and removals in its NDC, and, once a source, sink or activity is included, continue to include it (para. 3(b) of annex II to decision 4/CMA.1)</p>	
<p>Explain how all categories of anthropogenic emissions and removals corresponding to their NDC were accounted for (para. 3(a) of annex II to decision 4/CMA.1)</p>	<p>39 Provide an explanation of why any categories of anthropogenic emissions or removals are excluded (para. 4 of annex II to decision 4/CMA.1)</p>	
<p>Explain how Party is striving to include all categories of anthropogenic emissions and removals in its NDC, and, once a source, sink or activity is included, continue to include it (para. 3(b) of annex II to decision 4/CMA.1)</p>		
<p>Provide an explanation of why any categories of anthropogenic emissions or removals are excluded (para. 4 of annex II to decision 4/CMA.1)</p>		

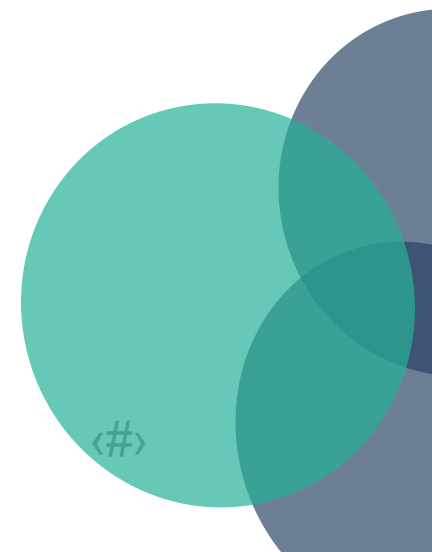


Table 3: Methodologies and accounting approaches (7)

Striving to include all categories of anthropogenic emissions or removals in the NDC and, once a source, sink or activity is included, continuing to include it (para. 3 of annex II to decision 4/CMA.1):

Explain how all categories of anthropogenic emissions and removals corresponding to their NDC were accounted for (para. 3(a) of annex II to decision 4/CMA.1)

Explain how Party is striving to include all categories of anthropogenic emissions and removals in its NDC, and, once a source, sink or activity is included, continue to include it (para. 3(b) of annex II to decision 4/CMA.1)

Provide an explanation of why any categories of anthropogenic emissions or removals are excluded (para. 4 of annex II to decision 4/CMA.1)

Each Party that participates in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC

40	<i>Each Party that participates in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC</i>	
41	Provide information on any methodologies associated with any cooperative approaches that involve the use of ITMOs towards an NDC under Article 4 (para. 75(f) of the MPGs)	
42	Provide information on how each cooperative approach promotes sustainable development, consistent with decisions adopted by the CMA on Article 6 (para. 77(d)(iv) of the MPGs)	
43	Provide information on how each cooperative approach ensures environmental integrity consistent with decisions adopted by the CMA on Article 6 (para. 77(d)(iv) of the MPGs)	
44	Provide information on how each cooperative approach ensures transparency, including in governance, consistent with decisions adopted by the CMA on Article 6 (para. 77(d)(iv) of the MPGs)	
45	Provide information on how each cooperative approach applies robust accounting to ensure, inter alia, the avoidance of double counting, consistent with decisions adopted by the CMA on Article 6 (para. 77(d)(iv) of the MPGs)	
46	Any other information consistent with decisions adopted by the CMA on reporting under Article 6 (para. 77(d)(iii) of the MPGs)	
47	Notes: (1) Pursuant to para. 79 of the MPGs, each Party shall report the information referred to in paras. 65–78 of the MPGs in a narrative and common table. Parties may remove specific rows in this table if the information to be provided in those rows is not applicable to the Party's NDC under Article 4 of the Paris Agreement.	

Thank you for your attention!

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