

Appropriate Accounting Systems For NDC

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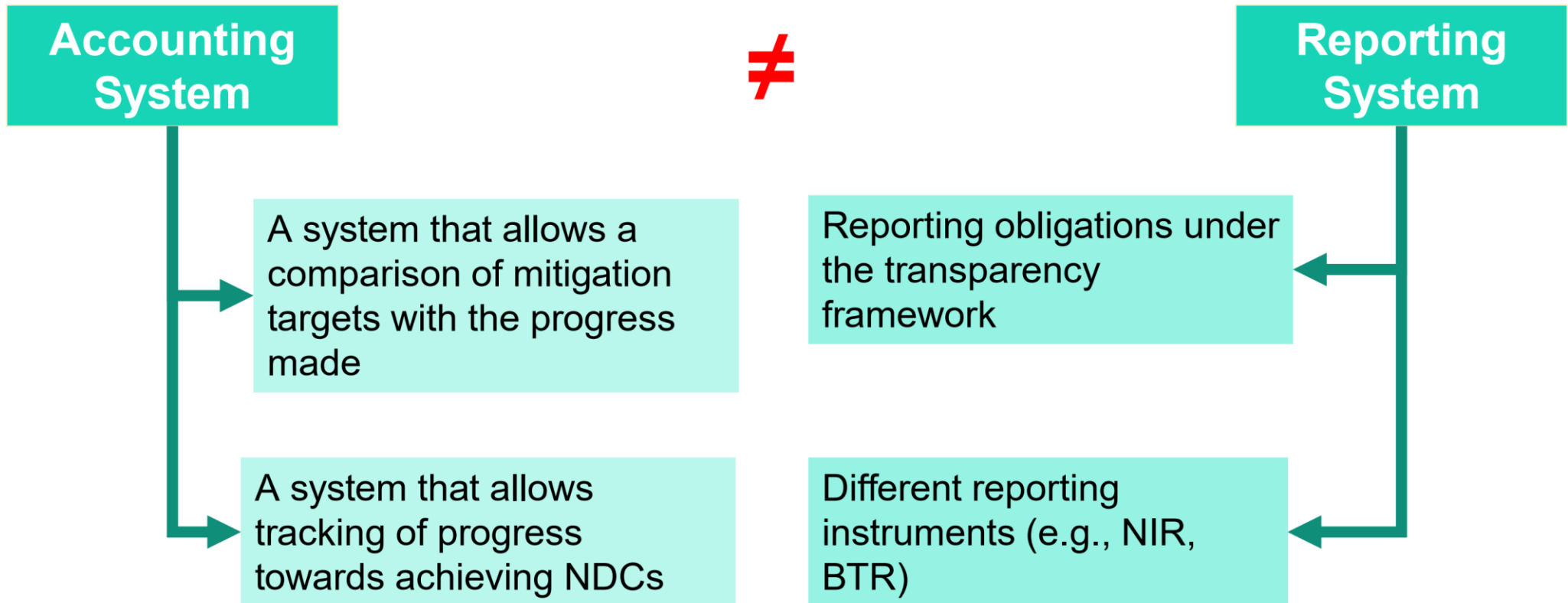
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Defintions

- 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).



Accounting vs Reporting



What do we account in the NDC Accounting system?

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

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.

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.

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
Target Types	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		Activities	
	Policy and Measures		Intention to use cooperative approaches that involve ITMOs under Article 6 towards NDC	Sources and Sinks
				Pools and Gases

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

Accounting Tools

- UNFCCC NDC Reporting templates
- NDC Expert tool (NEXT)