

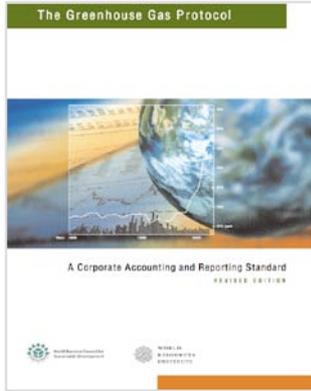


Information needed to understand national mitigation pledges: Reporting requirements in the *GHG Protocol Mitigation Goals Standard*

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OECD CCXG Global Forum
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Greenhouse Gas Protocol standards



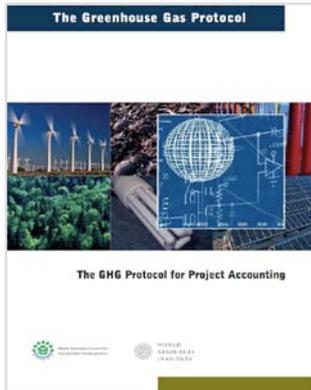
Corporate Standard



Product Standard

Mitigation
Goals
Standard

Under development



Project Protocol



Corporate Value Chain
(Scope 3) Standard

Policies &
Actions
Standard

Under development

Purpose of *Mitigation Goals Standard*

- Provide standardized approaches and guidance
- How to quantify GHG reductions and track progress toward national and sub-national GHG mitigation goals
- Guide users in answering the following questions:
 - For jurisdictions that do not have a mitigation goal: Which factors to consider when developing a mitigation goal
 - Before the goal period: How to estimate future emission levels and GHG reductions associated with meeting the goal
 - During the goal period: How to track and report progress toward meeting the goal
 - After the goal period: How to evaluate and report whether the goal has been achieved

Scope

- Internationally applicable
- Applicable to all levels of government (municipal, subnational, national)
- Four types of mitigation goals
 - Absolute reductions from a base year
 - Reductions from a baseline scenario
 - Reductions in emissions intensity
 - Reductions to an absolute level
- Economy-wide and sectoral goals

Table of contents – and types of information needed

1. Introduction
2. Objectives
3. Key concepts, overview of steps, and summary of requirements
4. Accounting and reporting principles
5. Determining the mitigation goal type, goal level, and goal length
6. Defining the goal boundary
7. Determining base year and baseline scenario emissions
8. Accounting for trading of emissions units
9. Accounting for the land-use sector
10. Estimating future emissions and reductions associated with the goal
11. Tracking progress during the goal period and evaluating achievement at the end of the goal period
12. Reporting

Information about the mitigation goal

- **Goal type**
 - Reduction in emissions from a base year
 - Reduction in emissions intensity from a base year
 - Reduction in emissions from a baseline scenario
 - Reduction to an absolute emissions level
- **Goal level**
 - Absolute reduction or percent reduction
 - Single numerical value or range of numerical values
- **Goal length**
 - Start year and target year
- **Unit of output** (for intensity goals)

Information about the goal boundary

- **Gases**
 - Which GHGs are included in the goal?
- **Global warming potential (GWP) values**
 - Which GWP values are used to aggregate GHGs included in the goal?
- **Sectors**
 - Which sectors are included in the goal and how are they defined?
- **Geography**
 - What is the geographic boundary of the goal?
- **Direct and indirect emissions**
 - Which direct and indirect emissions are included in the goal?

Information about base year emissions (if applicable)

- **Base year chosen**
 - Base year or base period
- **Base year emissions or emissions intensity**
 - Base year emissions (if applicable)
 - Base year emissions intensity (if applicable)
- **Methodology and data**
 - Calculation methodology
 - All data sources used
- **Recalculation policy**
 - Types of changes that trigger recalculations (e.g., improvements to methods and data, discovery of errors)
 - Significance threshold for triggering recalculations

Information on baseline scenario emissions (if applicable)

- Gases and sectors covered by baseline scenario
 - Historical GHG inventory for the scenario
 - Model used to forecast emissions
 - Emissions drivers and underlying assumptions
 - Baseline scenario recalculation policy
 - Uncertainty and sensitivity analysis
 - Policies and measures
 - Which policies and measures are included and excluded from the baseline scenario? (with justification)
 - Cut-off year for inclusion of policies and measures
 - What are their associated GHG effects? How are the GHG effects of included policies quantified? (methodologies and assumptions)
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Information about trading of emissions units

Ex-ante

- Quantity of units generated outside the goal boundary that will be used to meet the goal and any limits to their use
- Process for assessing eligibility of different units, criteria to be used in determining eligibility (e.g., project type), and types of credits allowed

Ex-post

- The quantity of units sold and purchased from outside the goal boundary
- Vintage of credits/units
- Whether credits are being claimed by the buyer, the seller, or shared between both
- Proof that no double counting has occurred by describing the mechanisms that were used to prevent it, e.g., legal mandates, registry and/or transaction log, and identification numbers
- How and when emissions reduction credits were retired

Information about the land use sector

- How the land-use sector is incorporated in the mitigation goal and rationale for chosen approach
- Land-use accounting methodology chosen and rationale for chosen approach
- Definitions and methodologies to distinguish between anthropogenic and non-anthropogenic emissions and removals, if applicable
- Carbon pools and GHG fluxes included and rationale for including/excluding pools and/or fluxes
- GHG inventory data for relevant land-use categories/activities included in the goal
- GHG emissions from land-use sector activities/lands included in the goal

Information about estimating emissions levels and reductions in the target year ex-ante

- Emissions level and emissions reductions in the target year associated with meeting the goal
- Calculation methodology used
- Treatment of emissions reduction units purchased and sold from outside the goal boundary
- Data sources and methods used to project output metrics, for intensity goals (if applicable)

Information about tracking progress during the goal period

- What progress had been made toward the goal?
- What is the emissions level within the goal boundary in the reporting year by gas?
- What emissions reductions have been achieved within the goal boundary in the reporting year by gas?
- What methodology and data were used?
- What is the complete emissions inventory for the jurisdiction in the reporting year by gas?
- What additional reductions are needed to meet the goal?

Information about whether the goal was achieved (ex-post)

- What is the change in emissions between the start and end of the goal period?
- What is the emissions level within the goal boundary in the target year by gas?
- What emissions reductions have been achieved within the goal boundary in the target year by gas?
- What is the complete emissions inventory for the jurisdiction in the target year by gas?
- What methodology and data were used to calculate emissions, emissions reductions, and inventory in the target year?
- Any updates and revisions to base year or baseline scenario emissions, if relevant
- Whether the mitigation goal was achieved

To download the draft standard:

www.ghgprotocol.org/mitigation-accounting

Next steps

- Second draft will be available in May
- Pilot testing this summer
- Final standard early 2014

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