

## **Workshop Report**

Asian Transparency Workshop (Online)

13-14 December, 2021

### **Overview of the workshop**

1. This two-day Asian Transparency Workshop, organised by the Ministry of the Environment, Japan (MOEJ), the Institute for Global Environmental Strategies (IGES), UNFCCC-IGES Regional Collaboration Centre for Asia and the Pacific in Bangkok (RCC Bangkok), the UNEP-DTU Partnership, and the Capacity Building Initiative for Transparency (CBIT), aimed to strengthen understanding of how to prepare reporting under the Enhanced Transparency Framework (ETF) and share good reporting practices among countries in Asia.
2. More specifically, the workshop focused on reporting mitigation actions under Article 13 and reporting under Article 6.2. COP 26 updates were shared highlighting the guidance of Biennial Transparency Reports (BTRs) and Article 6 reporting.
3. Around 58 participants from 11 countries and eight international and other organisations participated in the workshop, including: government officials in charge of national communications (NCs)/biennial update reports (BURs)/future BTRs and implementation and reporting of cooperative approaches under Article 6 of the Paris Agreement.
4. The workshop consisted of the following sessions:
  - (a) Opening session
  - (b) Session 1: Reporting of mitigation actions under Article 13 – COP 26 updates on enhanced transparency framework including BTRs
  - (c) Session 2: Mutual Learning Program (MLP)<sup>1</sup> and Country experiences – sharing experience and knowledge on tracking and monitoring mitigation actions implementation
  - (d) Session 3: Reporting under Article 6.2 – COP 26 updates on Article 6 decision
  - (e) Session 4: MLP and Country experiences – sharing priorities for corresponding adjustments and how to track and record ITMOs
  - (f) Discussions on next steps

### **Session highlights**

#### **Session 1: Reporting of mitigation actions under Article 13**

- Modalities, procedures and guidelines for the enhanced transparency framework (MPGs) were fully finalised at COP26/CMA3 in Glasgow in November 2021. This includes common tabular formats (CTFs), which are reporting formats that Parties shall use to report information specified in the MPGs by using a reporting tool, which the UNFCCC secretariat plans to develop by June 2024.

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<sup>1</sup> Mutual Learning Program for Enhanced Transparency (MLP), <https://www.iges.or.jp/en/projects/transparency>

- All countries are recommended to start implementing the MPGs soon. To facilitate reporting using CTFs, it is important for countries to: 1) understand the structure and reporting elements of the CTFs; 2) identify any additional information or data needed; 3) consider a national system and preparation process; and 4) conduct a brainstorming and exercise to practice how to complete the CTFs. The Mutual Learning Program for Enhanced Transparency (MLP) could effectively support the fourth item.

## **Session 2: MLP and Country experiences**

- Key discussion points from MLP on reporting mitigation actions (MAs) under Article 13 in FY 2021 were presented including: 1) estimation of emission reductions of MAs and how this is reflected in the inventory; 2) tracking and monitoring of MAs implementation; 3) data collection for tracking the progress of MAs. Future MLP exercises could be more practical, utilising agreed CTFs for BTRs.
- Current progress on tracking the implementation of MAs depends on each country's capacity. However, most countries are developing or have recently developed a national legal framework (e.g. NDC roadmap, NDC implementation plan) to monitor MAs progress. In some countries, based on this legal document, institutional arrangements have been newly established or reinforced to track this progress.
- While the majority of countries acknowledge the importance of reflecting emission reductions from MAs into the national GHG inventory, this is limited to the sectoral level. For instance, in the energy and waste sectors, the data from MAs have been reflected in the inventory. Most countries have highlighted the difficulty of collecting data on MAs implementation in some sectors (e.g. LULUCF).

## **Session 3: Reporting under Article 6.2**

- The implementation rules of Article 6 of the Paris Agreement were agreed at COP26, which stipulates fundamental rules for the international market mechanism related to the carbon market. It specifically includes guidance on cooperative approaches (accounting framework), such as the definition of ITMOs, avoidance of double counting (corresponding adjustment) and reporting, review and registry for Article 6.2 and establishment of a Supervisory Body and rules, corresponding adjustment and transition of CDM project and CER for Article 6.4. With regard to Article 6.2 reporting, the three types of reports —Initial report, Annual information and Regular information— that must be submitted were explained, including items to be filled in, frequency, submission deadline and forms.

Most countries need to improve their understanding of the application of corresponding adjustment in a practical manner, by using actual cases in their countries. This is because corresponding adjustment rules are new and complex. In addition, countries are seriously considering the use of carbon credits under cooperative approaches under Article 6, including the JCM.

## **Session 4: MLP and Country experiences**

- Key discussion points from MLP on reporting under Article 6.2 in FY2021 included: 1) understanding of Article 6 terminologies for the JCM; 2) institutional arrangements for authorisation; 3) arrangements for tracking JCM credits; 4) CA for JCM credits acquired by Japanese project participants; and 5) application of different CA approaches. Future MLPs can be more practical based on agreed Article 6.2 guidance as well as structured summary for BTR. Exercises can be designed according to the demands of each country.
- Countries are aware of the requirement to avoid double counting of mitigation outcomes by CA. The degree of understanding on CA and relevant priorities such as establishing institutional arrangement, understanding of implications on NDC achievement, and development of necessary infrastructure depends on each country. It is important to have a common understanding of CA within and among countries, although clarifications on some elements may be necessary from the guidance. Capacity building initiatives such as the MLP are useful to share status and opinions to deepen understanding on participation in Article 6.2 activities.

### **Discussion on next steps:**

**Day 1:** Countries highlighted that capacity building on completeness of the national GHG inventory, projections, and modelling tools are needed to better capture MAs and to fulfil the reporting requirements for BTRs. Some countries highlighted the need to enhance the capacity of domestic technical experts. The practical discussion and exercises that are part of the MLP can be useful to increase technical skills.

**Day 2:** In order to secure the environmental integrity of cooperative approaches, it is important to have transparency through consistent reporting by participating countries. Capacity building initiatives such as ATW, the CBIT 2B, and MLP are helpful to enhance understanding on reporting under Article 6.2, and countries can exchange information on their respective current status and plans so that necessary preparations can proceed smoothly.

### **Major discussion points and Q&A**

#### **Session 1: Reporting of mitigation actions under Article 13**

1. A speaker from the UNFCCC secretariat shared an update on outcomes of COP26/CMA3 held in Glasgow in November 2021. Main outcomes were: 1) completion of modalities, procedures and guidelines for the enhanced transparency framework (ETF), and 2) support to developing country Parties to implement the ETF. Given that all necessary operational details are now in place, the speaker encouraged all countries to start accessing funds from the Global Environment Facility (GEF) if needed, so that the MPGs can begin to be implemented immediately. Another presenter from Mitsubishi UFJ Research and Consulting Co., Ltd (MURC) explained how to report CTFs, and gave an example of a table for a structured summary of the information necessary to track progress made in implementing and achieving the NDCs. He suggested that for reporting the CTF,

- countries should: 1) understand the structure and reporting elements of the CTF; 2) identify any additional information or data needed; 3) consider a national system and preparation process; and 4) conduct a brainstorming and exercise to practice how to complete the CTFs.
2. In the discussion session, one participant asked if the MPGs had been fully finalised at this COP 26. The speaker from the UNFCCC secretariat confirmed that the MPGs were fully finalised and that all countries are encouraged to implement them as soon as they can.
  3. The other participant asked whether or not a reporting tool, which the UNFCCC secretariat plans to develop, is mandatory for all. The speaker responded that he considers use of this tool is mandatory both from legal and practical perspectives, and the tool can help to improve the overall transparency of reporting under the ETF.
  4. Finally, one participant asked what can be reported in a narrative form, and she was instructed to look at the COP26 outcomes for detailed reporting guidance which includes information on reporting in a narrative and/or tabular format.

## **Session 2: MLP and Country experiences**

1. IGES presented the 2021 MLP findings on reporting MAs in the waste sector under Article 13, whereby the participants of MLP developed a draft CTF discussed at SBSTA in June 2021. Key findings included: 1) estimation of emission reductions of MAs and how this is reflected in the inventory; 2) tracking and monitoring MAs implementation; and 3) data collection for tracking MAs progress.
2. During the group discussion on tracking and monitoring MAs implementation, countries shared their current situations and progress. Most countries are either establishing or have recently developed a national legal framework (e.g. climate change law, NDC roadmap, NDC action plan) to track the implementation of MAs. In general, institutional arrangements in most countries have been reinforced or re-structured from existing reporting systems under the legal framework such as NDC roadmap. Some countries are advanced in terms of tracking implementation as mid-term review and evaluation for MAs have been already in place; while other countries are in progress to appoint NDC focal points in each relevant ministry.
3. An online registry system in some countries has been developed to collect data and information on both MAs and adaptation. Since the registry platform is online, different agencies and ministries can input the MAs data. However, there is still a lack of data availability for some sectors (e.g. LULUCF) to track and monitor MAs. In the energy, IPPU (e.g. cement industry), and waste sectors in some countries, MRV has been established and data has been collected. When looking at the methodologies for estimating emission reductions (ERs) from MAs, most countries utilised the IPCC guidelines for the inventory as reference.
4. Most countries have acknowledged the importance of reflecting ERs from MAs into the national GHG inventory. However, current progress is limited to the sectoral level. Some participants highlighted that ERs from MAs in the energy and waste sectors have been reflected into the GHG inventory. Many countries find it difficult to reflect ERs from the agriculture sector into the national inventory due to a lack of data collection. One

participant mentioned that for the waste sector, the same methodologies are used for the GHG inventory and for estimating ERs from MAs.

### **Session 3: Reporting under Article 6.2**

1. IGES gave a presentation on the results of negotiations on Article 6 at COP26 and Japan's initiatives, which included an overview of the negotiations, decisions on Article 6.2 and 6.4 and Japan's initiatives on Article 6. The presentation also gave a detailed explanation on the Article 6 rulebook including a definition of ITMOs corresponding adjustments, reporting, review and registry, and supporting adaptation actions. A speaker from TGO, Thailand, explained about reporting under Article 6.2, which included its reporting guidance, categorisation of reporting information and necessary considerations at the initial stage. It was explained that it is essential to collect sufficient reliable information since the information required is diverse in terms of quality and quantity.
2. In the discussion session, one participant asked two questions. The first was whether country A needs to apply CA, when country B supports an Article 6 project in country A and counts the emission reduction acquired from the project as credits towards country B's NDC achievement. The speakers responded that such a case would depend on the contents of NDCs, but if the emissions reductions are counted towards NDC, CA should be applied at the national level in both countries. The second question was about how to apply CA when the emission reductions occur in more than one country, such as in the case of a regional electricity grid. The speakers responded that it is possible to calculate emissions reductions based on the distribution of electricity in each country. Also, when calculating emission reductions, the different baseline emissions should be considered depending on countries.
3. Another participant inquired about when credits are claimed by the implementing private entities/companies in JCM, and asked if those credits would be adjusted for CA. The speakers responded that this would depend on the authorisation arrangement in the participating countries and its purpose. If these credits are authorised by the participating countries, it should be allied with CA.
4. Another participant asked whether voluntary scheme projects are subject to apply CA or not. The speakers replied that it depends on how the credits are used. For example, if credits are used only for a company's net zero emissions, the CA is not applied.

### **Session 4: MLP and Country experiences**

1. A speaker from IGES presented about the MLP on Article 6.2 in FY2021 including participants, overall schedule and key findings from the exercise, to develop draft reporting using the JCM as an example. Key discussion points included: 1) understanding Article 6 terminology for the JCM; 2) institutional arrangements for authorisation; 3) arrangements for tracking JCM credits; 4) CA for JCM credits acquired by Japanese project participants; and 5) application of different CA approaches.
2. During the group discussion, diverse views were shared by participants on what should be a priority when preparing corresponding adjustments. For some countries, the priority is to enhance basic understanding on corresponding adjustments within the government

to avoid double counting of mitigation outcomes. Some countries are already in the process of planning/establishing an institutional arrangement for relevant decisions, which may be composed of the government alone, or may include provincial organisations, private entities and NGOs. Some countries recognise the importance of understanding CA's implications on NDC achievement, which may require capacity building.

3. Some countries have a national registry system for recording both domestic and international credits, while many JCM partner countries use the JCM registry which is Excel-based. One participant shared that an online JCM registry is currently being developed. Another participant mentioned that the international registry to be prepared by UNFCCC would be similar to the CDM registry, and would serve to facilitate monitoring and ensure every country follows the same rule.
4. In some countries, a single ministry will manage data on ITMOs and use this for reporting BTRs. On the other hand, one participant shared that the ministry for the energy sector will manage ITMOs data for the energy sector, and provide the data to another ministry which will report BTR.
5. One participant commented that Article 6.2 guidance still contains some ambiguities which could possibly undermine environmental integrity. For example, the quality of credit may vary between different cooperative approaches as they will be governed by different bilateral schemes. Securing transparency through reporting by each country participating in cooperative approaches will be important in securing environmental integrity.

## Annex 1: Agenda

<b>13 December, 2021 - Day 1 (Time in JST)</b>		
<b>MC: Temuulen Murun, IGES</b>		
<b>Opening</b>		
15:00-15:05	Opening remarks	Ryuzo Sugimoto Director, International Cooperation and Sustainable Infrastructure office, Global Environmental Bureau, Ministry of the Environment, Japan  Susanne Pedersen, Director, UNEP-DTU Partnership
15:05-15:15	Introduction to the workshop	Chisa Umemiya, IGES
<b>Session 1: Reporting of mitigation actions under Article 13</b> <i>This session will share updates on COP26 regarding the biennial transparency report (BTR) including common tabular formats (CTFs)</i>		
15:15-15:30	Update on outcomes of COP26/CMA3 – MRV/Transparency	Jigme, UNFCCC
15:30-15:45	Reporting Common Tabular Formats (CTFs) in Biennial Transparency Reports (BTRs)	Takashi Morimoto, MURC
15:45-16:00	Q&A session Feedback and comment	All Noriko Tamiya-Hase, MOEJ
<b>Session 2: MLP and Country experiences</b> <i>This session will focus on introducing key findings from MLP on reporting of mitigation actions and sharing countries experience and knowledge on the major findings from the MLP 2021</i>		
16:00-16:15	Findings from MLP exercises	Temuulen Murun, IGES
16:15-17:00	<u>Breakout group discussions (4 groups)</u>  Potential discussion topics: 1. What are the priorities to track and monitor mitigation actions (MAs) implementation/progress in your country?  2. How will your country reflect emission reductions from MAs to your country's national GHG inventory?	Facilitator/Rapporteur  Group 1: Noriko Tamiya-Hase, MOEJ/ Takashi Morimoto, MURC  Group 2: Chisa Umemiya, IGES/ Yuqing Yu, UNFCCC-RCC  Group 3: Temuulen Murun/ Rully Dhora Carolyn, Indonesia  Group 4: Fatima-Zahra Taibi, UNEP-DTU/ Per Wretlind, UNEP-DTU
17:00-17:30	Discussion and summary	Facilitator: Fatima-Zahra Taibi, UNEP-DTU Partnership

	<ul style="list-style-type: none"> <li>Reporting back from each group</li> <li>Feedback and comment</li> <li>Discussion on future capacity needs</li> </ul>	Each rapporteur Noriko Tamiya-Hase, MOEJ All participants
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<b>14 December, 2021 - Day 2 (Time in JST)</b>		
<b>MC: Toru Taguchi, IGES</b>		
<b>Opening</b>		
15:00-15:10	Summary from Day 1	Yuqing Yu, UNFCCC-RCC
<b>Session 3: Reporting under Article 6.2</b>		
<i>This session will share updates on COP26 regarding Article 6 negotiations including the three types of reporting under Article 6.2</i>		
15:10-15:25	Result of Article 6 at COP26 and Japan's initiatives	Kentaro Takahashi, IGES
15:25-15:40	Reporting under Article 6.2 of the Paris Agreement	Supanut Chotevitayatarakorn, Thailand
15:40-15:55	Q&A session Feedback and comment	All Noriko Tamiya-Hase, MOEJ
<b>Session 4: MLP and Country experiences</b>		
<i>This session will focus on introducing key findings from MLP reporting under Article 6.2 and sharing countries experience and knowledge on the major findings from the MLP 2021</i>		
15:55-16:10	Findings from MLP exercises	Tomohiko Hattori, IGES
16:10-16:55	<u>Breakout group discussions (4 groups)</u>  Potential discussion topics: 1. What will be the priorities to prepare for corresponding adjustments (CAs) in your country?  2. How will your country track internationally transferred mitigation outcomes (ITMOs) and reflect them to your country's emissions and removals (obtained from GHG inventories) for CAs?	Facilitator/ Rapporteur  Group 1: Chisa Umemiya, IGES/ Otgontsetseg Luvsandash, Mongolia  Group 2: Toru Taguchi, IGES/ Dinda Fauzani, Indonesia  Group 3: Tomohiko Hattori, IGES/ Paweena Panichayapichet, Thailand  Group 4: Fatima-Zahra Taibi, UNEP-DTU/ Per Wretlind, UNEP-DTU
16:55-17:25	Discussion and summary  <ul style="list-style-type: none"> <li>Reporting back from each group</li> <li>Feedback and discussion</li> </ul>	Facilitator: Kentaro Takahashi, IGES  Each rapporteur Rueban Manokara, Singapore Noriko Tamiya-Hase, MOEJ All participants
17:25-17:30	Closing remarks	Yasuo Takahashi, Executive Director of IGES



## Annex 2: List of Participants (registered)

Country	First Name	Last Name	Organisation	Title
Bangladesh	Md Harun Or	Rashid	Department of Environment, Ministry of Environment, Forest & Climate Change	Deputy Director
Bhutan	Tshering	Yangzom	National Environment Commission Secretariat (NECS)	Sr. Environment Officer
	Tshering	Tashi	National Environment Commission	Chief
	Tashi	Dendup	National Environment Commission Secretariat	Sr. Environment Officer
	Sonam	Dagay		
Cambodia	Sophal	Leang	Ministry of Environment	Head of GHG Inventory and Mitigation Office
	Cheat	Sum	Ministry of Environment	Head of V&A Office
	Sokhim	Pich	Ministry of Environment	Vice Chief of Office
	Lido	Lun	Ministry of Environment	Vice Chief of Office
	Khom	Chhay	Ministry of Environment	Vice Chief of Office
	Than	So	Food and Agriculture Organization	AFOLU Technical Expert
	Peou	SEY	Cambodia Climate Change Alliance	Climate Change M&E Officer
Indonesia	Dinda	Fauzani	Indonesia JCM Secretariat	Advisor
	Arrozaq	Ave	Indonesia JCM Secretariat	Analyst
	Ratnasari	Wargahadibr ata	National Climate Change Secretariat	Assistant Director
	Rully	Carolyn	Ministry of Environment and Forestry	Head of Sub Division on MRV and Registry for Waste Sector
	Fifi	Novitri	Ministry of Environment and Forestry	Head of Section of MRV and Registry for Energy Sector

	Prasetyadi	Utomo	Ministry for Environment and Forestry	Technical staff
	Irawan	Asaad	Ministry of Environment and Forestry	GHG Inventory Officer
	Allan	Rosehan	Ministry of Environment and Forestry	Head Section of GHGI
	Cahyadi	Yudodahono	Coordinating Ministry of Economic Affairs, Republic of Indonesia	Head of JCM Secretariat, Head of Trade, Multilateral Industry and Sustainability Development
	Dicky	Hindarto	Coordinating Ministry for Economic Affairs of Indonesia (CMEA)	<u>Consultant</u>
Japan	Ryuzo	Sugimoto	Ministry of Environment, Japan (MOEJ)	Director
	Noriko	Hase	Ministry of Environment, Japan (MOEJ)	Deputy Director
	Masaki	Nakayama	Ministry of Environment, Japan (MOEJ)	Researcher
Lao PDR	BounEua	Khamphilavanh	Ministry of natural resources and environment	Deputy Director of division
	Xailee	Xayaxang	Department of Climate Change	Government Officer
	Vilakone	MANIPHOU S AY	Ministry of Natural Resources and Environment	Technical officer
	Daovinh	Souphonphacdy	Ministry of Natural Resources and Environment	Deputy Director of Division
Malaysia	Dayang Ratnasari	Abu Bakar	Ministry of Environment and Water	Principal Assistant Secretary, GHG Inventory and Reporting Unit
	Elizabeth	Philip	Malaysia Forest Fund, Ministry of Energy and Natural Resources	Chief Executive Officer
	Mohamad Firdaus	Nawawi	Ministry of Environment and Water	GHG Inventory and Reporting Unit
	Wan Nurlaila Yusra	Mat Desa	Ministry of Environment and Water	GHG Inventory and Reporting Unit
	Nur Hazirah	Che Ithnin	Ministry of Environment and Water	GHG Inventory and Reporting Unit

	Yap	Kok Seng	Ministry of Environment and Water	Technical Advisor
	Rafidah	Hasbullah	Ministry of Environment and Water	GHG Inventory and Reporting Unit
	Wan Nur Syuhada	Wan Ata	Ministry of Environment and Water	GHG Inventory and Reporting Unit
Maldives	Aishath Aileen	Niyaz	Climate Change Department, Ministry of Environment, Climate Change and Technology	Assistant Director
Mongolia	Anand	Tsog	Ministry of Environment and Tourism of Mongolia (MET), Climate change department	Senior specialist
	Undarmaa	Khurelbaatar	Ministry of Environment and Tourism of Mongolia (MET), CCRCC	Coordinator
	Otgontsetseg	Luvsandash	Ministry of Environment and Tourism of Mongolia (MET), CCRCC	JCM secretariat
	Bavuudorj	Ovgor	Mongolian University of Science and Technology	NDC consultant, MUST
	Ulemj	Damiran	Mongolian University of Science and Technology	NDC consultant, MUST
	Davaasambu	Ulzii-Orshikh	Ministry of Environment and Tourism of Mongolia (MET), CCRCC	GHG Inventory analyst
	Ijiltsetseg	Dorjsuren	Ministry of Environment and Tourism of Mongolia (MET), CCRCC	Administrator
	Tegshjargal	Bumtsend	Climate Change Research and Cooperation Centre	GHG inventory specialist
Myanmar	Thi Thi	Soe Min	Climate Change Division, Environmental Conservation Department, Ministry of Natural Resources and Environmental Conservation	Assistant Director
Philippines	Ma. Gerarda Asuncion	Merilo	Department of Environment and Natural Resources	Supervising Environmental Management Specialist
	Liz	Silva	Department of Environment and Natural Resources	Senior Environmental Management Specialist
Republic of Korea	Don H	Shin	Greenhouse Gas Inventory and Research Center of Korea (GIR)	Researcher
Singapore	Andrew Zheng	Saw	National Environment Agency	Engineer

	Rueben	Manokara	National Climate Change Secretariat	Assistant Director
	Gerard	Heng	National Environmental Agency	Engineer (Inventory Compiler)
Sri Lanka	Ambika	Tennakoon	Ministry of Environment	Environment Management Officer
	Chamani	Kumarasinghe	Ministry of Environment	Assistant Director
	Methmali	Rajaguru	Ministry of Environment	Environment Officer
Thailand	Nopparat	Phromin	Thailand Greenhouse Gas Management Organization (TGO)	Manager
	Supanut	Chotevitayatarakorn	Thailand Greenhouse Gas Management Organization (TGO)	Legal Officer (Specialist)
	Paweena	Panichayapichet	Thailand Greenhouse Gas Management Organization (TGO)	Manager
	Anuda	Tawatsin	Pollution Control Department	Environmental Officer
	Nitchaya	Trongyangkul	Pollution Control Department	Environmentalist , Professional Level
	Chayawee	Wangcharoenrung	Pollution Control Department	
	Seetala	Chantes	Office of Natural Resources and Environmental Policy and Planning (ONEP)	Environmental Official Professional Level
	Punvadee	Arayawongwan	Office of Natural Resources and Environmental Policy and Planning (ONEP)	Environmental Official Practitioner Level
	Chatchawan	Genarkarn	Office of Natural Resources and Environmental Policy and Planning (ONEP)	Environmental Official Practitioner Level

#### International organisations

Organisation	First Name	Last Name	Organisation	Title
UNFCCC	Jigme		UNFCCC	Team Lead
UNEP-Asia Pacific	Sudhir	Sharma	UNEP-Asia Pacific	

IPCC-TFI	Kiyoto	Tanabe	IPCC-TFI, Intergovernmental Panel on Climate Change - Task Force on National Greenhouse Gas Inventories (TFI)	Co-Chair
TSU IPCC-TFI	Sandro	Federici	TSU IPCC-TFI, Technical Support Unit (TSU) for the Intergovernmental Panel on Climate Change - Task Force on National Greenhouse Gas Inventories (TFI)	Head
TSU IPCC-TFI	Baasansuren	Jamsranjav	TSU IPCC-TFI, Technical Support Unit (TSU) for the Intergovernmental Panel on Climate Change - Task Force on National Greenhouse Gas Inventories (TFI)	Senior Programme Officer
TSU IPCC-TFI	Pavel	Shermanau	TSU IPCC-TFI, Technical Support Unit (TSU) for the Intergovernmental Panel on Climate Change - Task Force on National Greenhouse Gas Inventories (TFI)	Programme Officer
TSU IPCC-TFI	Valentyna	Slivinska	TSU IPCC-TFI, Technical Support Unit (TSU) for the Intergovernmental Panel on Climate Change - Task Force on National Greenhouse Gas Inventories (TFI)	Programme Officer
TSU IPCC-TFI	Edward	Karapoghosyan	TSU IPCC-TFI, Technical Support Unit (TSU) for the Intergovernmental Panel on Climate Change - Task Force on National Greenhouse Gas Inventories (TFI)	Programme Officer

#### Organisers/Secretariat

Organisation	First Name	Last Name	Organisation	Job Title
UNEP-DTU	Susanne	Pedersen	United Nations Environment Programme (UNEP) -DTU Partnership	Director
UNEP-DTU	Fatima-Zahra	Taibi	United Nations Environment Programme (UNEP) -DTU Partnership	Senior Advisor
UNEP-DTU	Per	Wretlind	United Nations Environment Programme (UNEP) -DTU Partnership	
UNEP-DTU	Alejandro	Regatero	United Nations Environment Programme (UNEP) -DTU Partnership	Programme Associate
UNFCCC-RCC	Jens	Radschinski	UNFCCC-RCC	
MURC	Takashi	Morimoto	Mitsubishi UFJ Research and Consulting Co., Ltd (MURC)	Chief Analyst
MURC	Yui	Ogawa	Mitsubishi UFJ Research and Consulting Co., Ltd (MURC)	Analyst

IGES	Yasuo	Takahashi	Institute for Global Environmental Strategies (IGES)	Executive Director
IGES	Yuqing (Ariel)	Yu	Institute for Global Environmental Strategies (IGES)	Deputy Director
IGES	Kentaro	Takahashi	Institute for Global Environmental Strategies (IGES)	Deputy Director
IGES	Chisa	Umemiya	Institute for Global Environmental Strategies (IGES)	Research Manager
IGES	Toru	Taguchi	Institute for Global Environmental Strategies (IGES)	Programme Manager
IGES	Temuulen	Murun	Institute for Global Environmental Strategies (IGES)	Researcher
IGES	Tomohiko	Hattori	Institute for Global Environmental Strategies (IGES)	Researcher
IGES	Ayumi	Nagatomo	Institute for Global Environmental Strategies (IGES)	Assistant Programme Coordinator
IGES	Reiko	Ito	Institute for Global Environmental Strategies (IGES)	Programme Coordinator

### Annex 3: Day 1. Session 2. Breakout group discussion

Table 3A-1. Discussion topic 1

1. What are the priorities to track and monitor mitigation actions (MAs) progress in your country?			
<b>A.</b> To develop legal documents to track and monitor MAs implementation (e.g. domestic legal framework, NDC roadmap)	<b>B.</b> To establish institutional arrangement (IA) to mandate relevant ministries (e.g. structuring roles and responsibilities)	<b>C.</b> To develop necessary infrastructure to collect data and information on MAs progress (e.g. data collection system for monitoring MAs progress)	<b>D.</b> To develop methodologies for estimating emission reductions on MAs (e.g. utilising the IPCC guidelines)
- Currently establishing a legal framework and a mechanism to track MAs for BTRs  -Developing climate change law and working on baseline research to track MAs (under development)	- IA for NDC implementation has been prepared  - IA are included in NDC roadmap with MRV framework for MAs, which builds on earlier reporting systems	- Taking comprehensive approach including NDC roadmap, IAs for tracking MAs and infrastructure for data collection. Funded with own financing, but exploring external finance  - Developed a national registry system for	- Recently developed action plan for MAs with emission reductions until 2025; but will be updated up to 2030. ERs are calculated at least until 2025.

<ul style="list-style-type: none"> <li>- Recently developed action plan for MAs with emission reductions until 2025; but will be updated up to 2030</li> <li>- The action plan in municipal waste sector is already completed (solid waste management and municipal wastewater management)</li> <li>- Already developed national climate change policy, NDC roadmap and ministry regulations</li> <li>- Currently no legal framework to track the NDC but there are existing IAs. In the NDC roadmap, main priority is to track MAs in energy sector</li> </ul>	<ul style="list-style-type: none"> <li>- Developed 5-year plans in all sectors and distributed into different agencies. Mid-term reviews and evaluation of MAs progress have been conducted</li> <li>- Adopted minister regulation that rules line ministries' responsibilities in data activity to support GHG inventory</li> <li>- In progress to appoint NDC focal points at each ministry and province to track and monitor MAs progress under the NDC action plan.</li> </ul>	<p>tracking mitigation, adaptation, and joint mitigation and adaptation actions. This will be integrated with inventory system.</p> <ul style="list-style-type: none"> <li>- Developed climate platform for all climate related data and different agencies can input data for GHG inventory</li> <li>- Data in some sectors have not been collected; and new sectors such as IPPU (cement industry etc.) and agriculture sectors have potential to track MAs. Areas to improve is LULUCF and energy sectors.</li> </ul>	<ul style="list-style-type: none"> <li>- Developing methodologies for MAs emission reductions and using the IPCC guidelines</li> <li>- Developed methodology for estimating ERs from MAs; but not clear yet, so need to elaborate further</li> <li>- Established a methodology panel under ministry for estimation of ERs from MAs</li> <li>- Utilized the IPCC guidelines and developed MRV for MAs in energy sector and working on MRV for transportation sector</li> </ul>
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Table 3A-2. Discussion topic 2

<p>2. How will your country reflect emission reductions (ERs) from MAs into your country's national GHG inventory?</p>			
<p><b>A.</b> Emission reductions from MAs have not been tracked yet</p>	<p><b>B.</b> Emission reductions from MAs are being tracked, but the data are not reflected in the GHG inventory</p>	<p><b>C.</b> Emission reductions from some MAs are being tracked only for limited sectors (e.g. energy sector). The sectoral data are (will be) reflected to the GHG inventory</p>	<p><b>D.</b> Emission reductions from all MAs are being tracked and the data are (will be) reflected in the GHG inventory</p>

	<ul style="list-style-type: none"> <li>- Working on tracking MAs and developing mechanisms to link data into the GHG inventory (in progress).</li> <li>- Trying to build capacity building in quantifying MAs in some sub-sectors. MAs in agriculture sector is not tracked.</li> <li>- Working with international organisations to improve tracking MAs in some sectors such as agriculture, transportation and contraction.</li> <li>-Started tracking MAs in the energy and waste sectors but planning to do it for all sectors. Difficult to track MAs in the IPPU and agriculture sectors due to a lack of data availability. Working on how to track, and this data can be reflected in the GHG inventory.</li> </ul>	<ul style="list-style-type: none"> <li>- MAs data for some sectors are not reflected in the GHG inventory. National registry system for MAs (having 2030 targets) is being developed.</li> <li>-Only limited sectors such as energy sectors sharing the MAs data to the GHG inventory</li> <li>- For waste and wastewater sector, same methodology is used for the GHG inventory and estimation of ERs from MAs</li> <li>-Linking the GHG inventory with MAs registry system. For some sectors (e.g. waste), already ERs from MAs are being reflected. But there is gap in data (working on to improve)</li> </ul>	<ul style="list-style-type: none"> <li>- Most of the ERs from MAs are being tracked but not all MAs data are reflected into GHG inventory.</li> </ul>
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**Annex 4. Day 2. Session 4. Breakout group discussion**

Table 4A-1. Discussion topic 1

<p>1. What will be the priorities to prepare for corresponding adjustment (CA) in your country?</p>
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<b>A.</b> To enhance basic understanding on CA within government (e.g. relevant ministries, high-level officials)	<b>B.</b> To establish institutional arrangement (IA) for relevant decisions (e.g. authorisation, method for CA)	<b>C.</b> To understand the implications on NDC achievement	<b>D.</b> To develop necessary infrastructure (e.g. registry)
<ul style="list-style-type: none"> <li>- Important to acknowledge the importance of avoiding double counting and agree to report ITMOs.</li> <li>- In the process of capacity building for relevant ministries.</li> <li>- Private sector also needs training.</li> <li>- Understanding of terminologies is necessary at technical and political level.</li> <li>- Important both within and between countries.</li> <li>- Clarification of some points is necessary.</li> </ul>	<ul style="list-style-type: none"> <li>- The timing for the first transfer of mitigation outcomes is being discussed.</li> <li>- Communication between countries is effective.</li> <li>- Establishing a professional unit in charge of registration process and responsible to relevant bodies</li> <li>- IA is a top-down approach but includes private entities and NGOs, and provincial organisations.</li> <li>- Cabinet will assign an authorisation body and approve methods for CA and the reporting system.</li> <li>- IA is already in place.</li> <li>- IA will be an inter-ministerial committee.</li> <li>- More important for 6.4 than 6.2 as it would be more decentralised for 6.2.</li> </ul>	<ul style="list-style-type: none"> <li>- Article 6 is considered in the NDC roadmap.</li> <li>- This is necessary to make a decision on participating in cooperative approaches.</li> <li>- Emerged as a priority after COP26.</li> <li>- Capacity building is necessary.</li> </ul>	<ul style="list-style-type: none"> <li>- Necessary to develop a national registry system.</li> <li>- Establish a domestic emission trading scheme (ETS) and a registry will be prepared.</li> <li>- A registry already exists, but specific steps are being discussed.</li> </ul>

Table 4A-2. Discussion topic 2

2-1. How will your country track ITMOs?			
<b>A.</b> By national registry system (NRS)	<b>B.</b> By registry for each scheme (e.g. JCM registry)	<b>C.</b> By international registry to be prepared by UNFCCC	<b>D.</b> It has not been decided yet.
<ul style="list-style-type: none"> <li>- Preparing a bilateral agreement to build a registry system with a country.</li> </ul>	<ul style="list-style-type: none"> <li>- JCM is the only crediting mechanism. Current JCM registry is an excel file but</li> </ul>	<ul style="list-style-type: none"> <li>- System like the CDM registry would facilitate monitoring.</li> </ul>	

<ul style="list-style-type: none"> <li>- Important to count how many ITMOs are remaining every year.</li> <li>- NRS is already in place for tracking ITMOs from every scheme.</li> <li>- NRS is being developed.</li> </ul>	<ul style="list-style-type: none"> <li>working to develop an online system.</li> <li>- Data from the JCM registry is reported to NRS.</li> <li>- JCM registry will be prepared for the JCM.</li> </ul>		
<p>2-2. How will ITMOs be reflected in emissions and removals (obtained from GHG Inventories) for CA?</p>			
<p>a. ITMOs data will be provided to the compiler of BTR within the same ministry.</p>	<p>b. ITMOs data will be provided to the compiler of BTR between different ministries.</p>	<p>c. Registry system is (will be) linked with the GHG Inventories system.</p>	<p>d. It has not been decided yet.</p>
<ul style="list-style-type: none"> <li>- The ministry dealing with the carbon market will prepare the amount of credit to be sold. The same ministry will report BTR.</li> <li>- Legal framework is under development.</li> </ul>	<ul style="list-style-type: none"> <li>- Depending on the sectoral scope of projects, the ministry which manages ITMOs will be different from the ministry which will report BTR.</li> </ul>		<ul style="list-style-type: none"> <li>- It has not been decided yet, but ITMOs data will be collected by a ministry.</li> </ul>
<p>Other: Mitigation actions affect both emission factors and activity data. Mitigation actions taking place in one sector affects GHG emissions in another sector. Thus, updating GHG inventory in terms of activity is important to track the progress of emission reductions.</p>			