

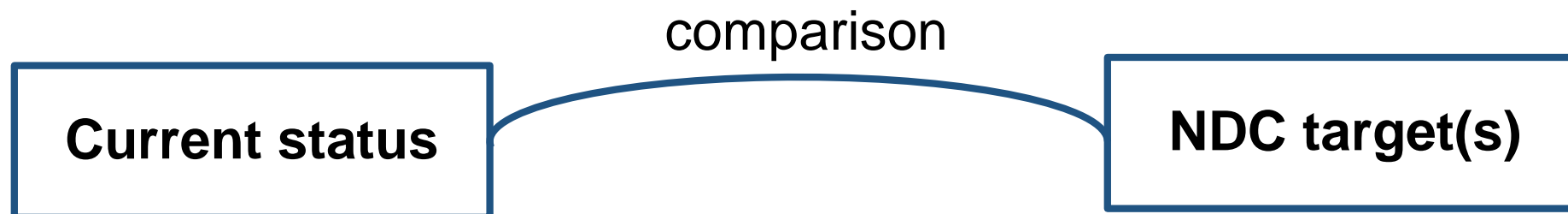


## Methodologies and accounting approaches (paragraphs 71 to 76 of the MPGs; and CTF table 3)

### What is ‘accounting’ in the context of the ETF?

From the UNFCCC secretariat’s ETF Reference Manual (2022)

‘NDC accounting refers to the processes, rules and principles applied by Parties in tracking progress in implementing and achieving their NDCs’.





## Building blocks of CTF table 3 on methodologies and accounting approaches

Accounting approach for first NDCs

Accounting approach for second and subsequent NDCs, and optionally for first NDCs

For each NDC:

- Accounting for anthropogenic emissions and removals
- Ensuring methodological consistency
- Technical changes

**Note: some of these elements are from the MPGs, and some are from the 'accounting guidance'**

Information related to cooperative approaches / use of mitigation outcomes



## First vs. second and subsequent NDCs

### Accounting approach for first NDCs

Consistent with Article 4, paragraphs 13 and 14 of the Paris Agreement:

- Environmental integrity
- TACCC
- Avoidance of double-counting
- Take into account existing guidance

### Accounting approach for second and subsequent NDCs, and optionally for first NDCs

Consistent with decision 4/CMA.1  
(including the accounting guidance in  
annex II to this decision)



## Information for each NDC

This section of CTF table 3 covers:

Information on the methodology/accounting approach (para 74 of the MPGs)

Information relating to GHG emissions and removals (para 75 of the MPGs)

Information on consistency (para 76c of the MPGs)

Additional elements from the Accounting Guidance

**Note: most of these  
elements are to be reported  
'as applicable'**



## Information related to cooperative approaches / use of mitigation outcomes

This section of CTF table 3 covers:

Information on the methodologies associated with cooperative approaches (para 75f of the MPGs)

Information related to sustainable development, environmental integrity, transparency, avoidance of double counting, and any other information (para 77d iii and iv)

**Note: more guidance on these elements is available from the decisions on Article 6.2: Decision 2/CMA.3, annex, para 22; Decision 6/CMA.4, annex VI**