



List of information for INDCs

25 March 2015

The following list of information for INDCs elaborates on paragraph 14 of the Lima Call for Climate Action to provide further detail and clarification on each element of information agreed by the COP for Parties that wish to provide additional transparency when submitting their INDCs.

The list is informed by two international GHG accounting and reporting standards developed by the Greenhouse Gas Protocol: the *Mitigation Goal Standard* and *Policy and Action Standard*.¹ The list was developed through a consultative process with the participation of several countries.

The list below provides the text of paragraph 14 in bold, with additional details in bullets below each item. Not all elements will be relevant or applicable to a given Party's INDC. Before providing the information outlined below, Parties may choose to first begin with a high-level summary of the INDC, as well as any additional context to frame the INDC.

This document does not provide a suggested format or template for providing the information. Any format can be used. However, following the same sequence of information (based on the Lima Call for Climate Action) would enable greater consistency among Parties' INDCs.

Paragraph 14 of the Lima Call for Climate Action states: **“The Conference of the Parties...Agrees that the information to be provided by Parties communicating their intended nationally determined contributions, in order to facilitate clarity, transparency and understanding, may include, as appropriate, inter alia, quantifiable information on:**

1. The reference point (including, as appropriate, a base year)

- Base year(s)/period, if relevant (e.g., 2005)
- Base year/period emissions, base year/period emissions intensity, or projected baseline scenario emissions, as relevant (e.g., base year emissions of 500,000 MtCO_{2e} in 2005)

2. Time frames and/or periods for implementation

- For targets/outcomes: target year(s)/period and peaking year (if applicable) (e.g., 2025 or 2030 for a single year target; 2021-2030 for a multi-year target)
- For actions: date actions comes into effect and date of completion (if applicable) (e.g., 2020 with no end date)

3. Scope and coverage

- Sectors covered (e.g., all IPCC sectors covered in national GHG inventory, or all economic sectors as defined by national sector classification)
- Greenhouse gases covered (e.g., CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃)
- Geographical coverage (e.g., 100%, consistent with the national GHG inventory)
- Percentage of national emissions covered, as reflected in the most recent national greenhouse gas inventory (e.g., 100%)

¹ Available at www.ghgprotocol.org/mitigation-goal-standard and www.ghgprotocol.org/policy-and-action-standard.

4. Planning processes

- Planning processes for preparation of the INDC²
- If known, planning processes for implementation of the INDC³
- If known, planning processes for tracking implementation of the INDC⁴

5. Assumptions and methodological approaches including those for estimating and accounting for anthropogenic greenhouse gas emissions and, as appropriate, removals

- Assumed IPCC inventory methodologies and GWP values to be used to track progress (e.g., 2006 IPCC *Guidelines for National Greenhouse Gas Inventories*; AR4 GWP values)
- Related to international market mechanisms:
 - Whether the Party intends to use or sell/transfer units from international market mechanisms
 - If units are to be used, any limit on the percentage of emission reductions that may be achieved through the use of units from international market mechanisms
 - If units are to be used, the assumed types and years of units to be applied, if known
 - Whether and how any units purchased/acquired or sold/transferred abroad will ensure environmental integrity (e.g., through specific quality principles) and avoid double counting
- Related to accounting assumptions for emissions and removals from the land sector:
 - Treatment of land sector (included as part of the broader target; treated as a separate sectoral target; used to offset emissions within the target boundary; or not included in a target)
 - If the land sector is included, coverage of the land sector (net emissions and removals from land-use activities and/or categories) as compared to total net emissions from the land sector, as a percentage if known
 - If the land sector is included, assumed accounting approach (activity-based or land-based) and accounting method⁵ for the land sector and the level against which emissions and removals from the land sector are accounted, if known, including policy assumptions and methodologies employed
 - Any assumed use of methodologies to quantify and account for natural disturbances and legacy effects
 - Any other relevant accounting approaches, assumptions or methodologies⁶
- For GHG reduction targets relative to a projected baseline scenario:
 - Whether the baseline scenario is static (will be fixed over the period) or dynamic (will change over the period)
 - The cut-off year for policies included in the baseline scenario, and any significant policies excluded from the baseline scenario
 - Projection method (e.g., name and type of models)
 - Emissions drivers included and assumptions and data sources for key drivers
 - For dynamic baseline scenario targets, under what conditions will the baseline be recalculated and if applicable, any significance threshold used to determine whether changes in emissions drivers are significant enough to warrant recalculation of the scenario
 - Total emissions projected in baseline scenario in the target year(s)

² Such as stakeholder engagement and public consultation; process, data, and analysis for prioritizing sectors, actions, etc.; and decision-making processes.

³ Such as government processes to plan and implementation actions, and if known, a list of existing or planned actions that will be implemented to achieve the INDC, their legal status, and the implementing entity/entities.

⁴ Such as any domestic MRV systems in place or planned.

⁵ Options include: accounting relative to a historical base year/period (net-net), accounting relative to a projection of net emissions in the target year (forward-looking baseline), or without reference to base year or baseline scenario emissions (gross-net).

⁶ Such as relevant IPCC guidance, the Party's forest definition, definition of managed land, list of land-use activities and/or categories included and their definitions, or others.

- For GHG reduction targets relative to emissions intensity:
 - Level of output (e.g., GDP) in the base year, projected level of output in the target year/period (and an uncertainty range, if available), and units and data sources used
- For INDCs that include actions:
 - Estimated impact on GHG emissions and/or non-GHG indicators
 - Methodologies used to estimate impacts, including the baseline scenario and other assumptions
 - Uncertainty of estimated impacts (estimate or description)
 - Information on potential interactions with other policies/actions

6. How the Party considers that its intended nationally determined contribution is fair and ambitious, in light of its national circumstances, and how it contributes towards achieving the objective of the Convention as set out in its Article 2

- Comparison of the contribution to multiple indicators related to fairness. Factors Parties may want to consider include:
 - Emissions (e.g., past, current, or projected future emissions, emissions per capita, emissions intensity, or emissions as a percentage of global emissions), economic and development indicators (e.g., GDP, GDP per capita, indicators related to health, energy access, energy prices, education, housing, etc.), national circumstances, vulnerability and capacity to adapt to climate change impacts, costs or relative costs of action, mitigation potential (e.g., renewable energy potential), benefits of action (e.g., co-benefits), or other factors
- Comparison of the contribution to multiple indicators related to ambition. Factors Parties may want to consider include:
 - Projected business-as-usual emissions, recent historical emission trends, total mitigation potential based on mitigation opportunities determined to be technically and economically feasible, benchmarks for the annual rate of emissions reductions, or other factors
- Comparison of the contribution to multiple indicators related to achieving the objective of the Convention as set out in its Article 2. Factors Parties may want to consider include:
 - Anticipated national emissions in the target year/period if the contribution is achieved, the quantified GHG impact of the contribution, the intended peaking year and peaking emissions level (if known), the annual rate of emissions reductions and/or expected emissions trajectory over time, deviation from business-as-usual emissions, any long-term mitigation goals, plans to limit cumulative emissions over time, or other factors

7. Other information

- For outcomes, type of target and target level⁷
- For actions, name or title of actions, legal status, implementing entity(ies), or other relevant information⁸
- Additional action that could be achieved if certain conditions were met, such as action by other Parties, the receipt of support, or other factors, if applicable
- Description of Party's long-term target(s), if applicable
- Elaboration on national circumstances (e.g., emissions profile, mitigation potential)
- Additional information on adaptation not captured elsewhere, if relevant⁹
- Additional information, explanation, or context as relevant

⁷ If this information is not provided elsewhere in the INDC.

⁸ If this information is not provided elsewhere in the INDC.

⁹ Such as related to climate change trends, impacts, and vulnerabilities; statement of long-term goals or vision; statement of current and near-term action; statement of gaps, barriers and needs; summary of support; description of monitoring plans, or other information.