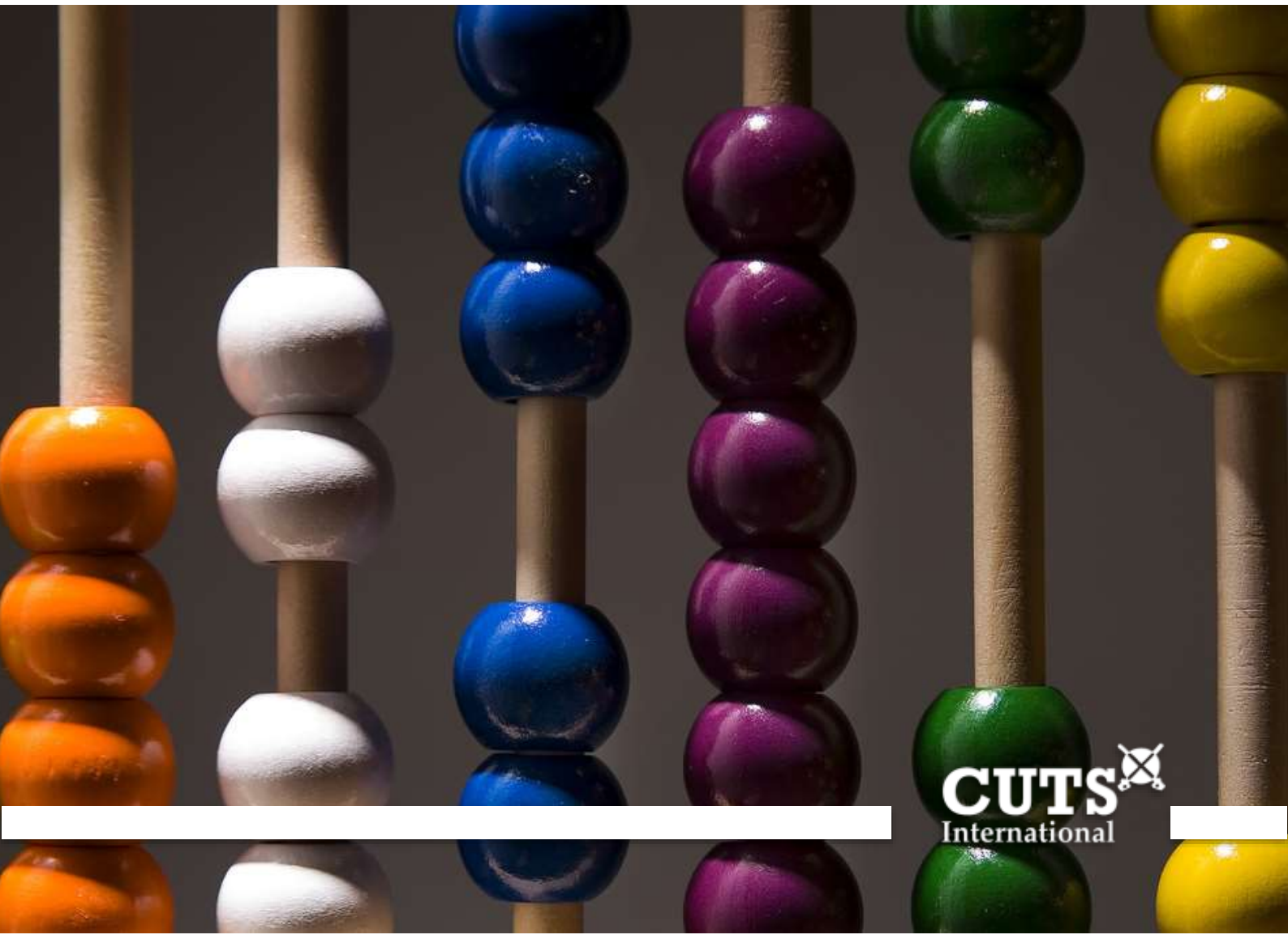


Accounting Guidance for Nationally Determined Contributions

Priorities for East African Community Member States



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Abbreviations

AFOLU	Agriculture, Forestry and Other Land Use
AMCEN	African Ministerial Conference for the Environment
APA	Ad Hoc Working Group on the Paris Agreement
AR	Assessment Report
BAU	Business As Usual
CBDRRC	Common But Differentiated Responsibilities and Respective Capabilities
CDM	Clean Development Mechanism
CMA	Conference of Parties serving as Meeting of the Parties to the Paris Agreement
COP	Conference of Parties
CTCN	Climate Technology Centre and Network
EAC	East African Community
EU	European Union
FAO	Food and Agriculture Organization
GCF	Green Climate Fund
GEF	Global Environmental Facility
GHG	Green House Gas
GWP	Global Warming Potential
IISD	International Institute for Sustainable Development
INDCs	Intended Nationally Determined Contributions
IPCC	Intergovernmental Panel on Climate Change
ITMOs	Internationally Transferable Mitigation Outcomes
KP	Kyoto Protocol
LDCs	Least Developed Countries
LULUCF	Land Use, Land Use Change and Forestry
MDBs	Multilateral Development Banks
NAMA	Nationally Appropriate Mitigation Action
NCs	National Communications
NDCs	Nationally Determined Contributions
PA	Paris Agreement
PACJA	Pan African Climate Justice Alliance
PS	Private Sector
RDBs	Regional Development Banks
RECs	Regional Economic Commissions
REDD+	Reducing Emission from Deforestation and Forest Degradation
SBI	Subsidiary Body for Implementation
SBSTA	Subsidiary Body for Scientific and Technological Advice
SDM	Sustainable Development Mechanism
UNFCCC	United Nations Framework Convention on Climate Change

Introduction

The global climate change crisis has become the most devastating human problem in recent times. Predictions on the scale of future afflictions to lives and property by climate change-induced causes are also highly threatening (IPCC AR5). Poor people in Africa, Asia and elsewhere face prospects of tragic crop failures, reduced agricultural productivity and increased hunger, malnutrition and disease (World Development Report, 2010)¹. This report emphasizes that developing countries will bear the brunt of the effects of climate change, even as they strive to overcome poverty and advance economic growth. In sub-Saharan Africa, climate change is estimated to cause over 145 million deaths owing to extreme famine, flooding, drought, erosion, biodiversity loss and conflicts arising from competition for scarce resources over the course of the next 25 years (UNEP, 2007)². Climate change further threatens to deepen vulnerabilities, erode hard-won gains and seriously undermine prospects for development unless action is taken immediately (World Development Report, 2010).

The Intergovernmental Panel on Climate Change Fifth Assessment Report (IPCC AR5) warned that if urgent measures are not taken during this century, climate change in Africa is set to worsen with increasingly severe consequences for agriculture, human health and in almost every sector on the continent³.

The adverse impacts of climate change aggravated by increasing average global temperatures already pose a threat to the livelihoods of millions of people and in almost all sectors of the economy in Eastern Africa. Given the dependency of the Member States on environmental and natural resources, the economic growth and livelihoods of urban and rural populations are highly vulnerable to climatic variability and climate change (EACCCP, 2011)⁴. Severe droughts, floods and extreme weather events associated with the El Niño Southern Oscillation (ENSO) phenomenon are occurring with greater frequency and intensity in the region. These events exacerbate the state of food security and threaten all other drivers of economic development (EACCCP, 2011) in the region.

The efforts of the East African Community (EAC) Member States to address region-wide challenges posed by climate change are underpinned by five overarching frameworks. These frameworks include the Environment and Natural Resource Management (2006), Climate Change Policy (2011), Climate Change Strategy (2011), and the Climate Change Master Plan (2011). In addition, the recent Intended Nationally Determined Contributions (INDCs) submitted by each Member State to the UNFCCC in 2015 partly contribute to some of these already existing regional climate change frameworks.

1 World Development Report (2010): Development and Climate change. The International Bank for Reconstruction and Development /World Bank

2 United Nations Development Programme (UNDP) (2007): Human Development Report: "Fighting Climate Change Human Solidarity in a divided world"

3 IPCC (2014). Climate Change 2014: Impacts, Adaptation, and Vulnerability. Summary for Policymakers

4 The East Africa Community Climate Change Policy 2011

Overview of Parties' INDCs and the EAC's NDCs

The Paris Agreement was adopted by over 190 countries during the 21st Conference of Parties (COP21) held in December 2015 in Paris. The Agreement heralded many years of global climate negotiations, culminating in an agreement of a common roadmap towards mitigating the effects of climate change. This included reducing the accumulation of greenhouse gas (GHG) emissions and holding the global average increase in temperature to well below 2°C, while pursuing efforts to limit the average temperature increase to 1.5°C above pre-industrial levels, while concurrently ensuring sustainable development and the eradication of poverty. One of the major elements that informed the Paris Agreement was the INDCs. At the 19th Conference of Parties (COP19) held in Warsaw, Poland, Parties took a Decision⁵ which called on all Parties to the Convention to develop, as well as communicate in a manner that provided clarity and transparency, their INDCs. This Decision required that Parties produce their INDCs well in advance of COP21, as well as in accordance with the objectives of the Convention and in line with Article 2 of the Convention. The contributions by Parties should be a progression beyond their current undertaking and without prejudice to the legal nature of such contributions⁶. These contributions were indications of “intentions” by all Parties of their ‘voluntary’ commitment towards combating the challenges of climate change through their domestic emissions reduction efforts. These

“intentions” thereafter formed the basis for action of the Parties, which is now referred to as Nationally Determined Contributions (NDCs) in the Paris Agreement. The Agreement is expected to be legally-binding on Parties that have ratified⁷ it when the Agreement finally comes into force.

Recalling Decision 1/CP.20 paragraph 9-12 of COP20 in Lima, African countries were encouraged to consider components of adaptation and mitigation when communicating their INDCs⁸. All five EAC Member States complied with the inclusion of mitigation and adaptation components in their INDCs based on this Decision, as well as at the request of the African Ministerial Conference on the Environment (AMCEN).

As of April 2016, and in line with the invitation and request by the COPs, a total of 161 INDCs were synthesized of the 189 Parties that communicated their INDCs. However, the cumulative effect of their implementation by 2025 and 2030 fails to meet the threshold of holding the global temperature increase within the scope of 2°C scenarios, let alone the 1.5°C threshold⁹. From the total submissions, 53 African countries, with the exception of Libya, were among the Parties that communicated their INDCs to the UNFCCC Secretariat before the Paris Agreement was officially opened for signature¹⁰ in New York, April 22, 2016. All the EAC Member States¹¹ are Parties to the Convention, and all submitted their INDCs to the UNFCCC prior to COP21. See Table 1 for the list of the

5 Decision 1/CP.19, paragraph 2
(<http://unfccc.int/resource/docs/2013/cop19/eng/10a01.pdf>)

6 Decision 1/CP.19, paragraph 2c
(<http://unfccc.int/resource/docs/2013/cop19/eng/10a01.pdf>)

7 19 Parties accounting for 0.18% of global GHG emissions have ratified the Paris Agreement as of June 30, 2016. Retrieved June 30, 2016 from

http://unfccc.int/paris_agreement/items/9485.php

8 Decision 15/8 of the 15th Session of the African Ministerial Conference for the Environment (AMCEN) held in Cairo, March 2015.

9 UNFCCC (2016) Aggregate effects of INDCs: An update. Retrieved July 9, 2016 from

<http://unfccc.int/resource/docs/2016/cop22/eng/02.pdf>

10 A total of 174 countries signed the Paris Agreement and 15 States deposited their instruments of ratification during the ceremony in New York. Retrieved June 30, 2016 from <http://newsroom.unfccc.int/paris-agreement/175-states-sign-paris-agreement/>

11 For the purpose of this study, the focus countries are Burundi, Kenya, Rwanda, Tanzania and Uganda.

EAC countries and the dates of INDC submission to the Secretariat of the UNFCCC.

With the exception of the European Union (EU) that submitted its Member States' INDCs as one INDC¹², there was no other regional integration with such a submission before COP21. Despite the fact that the EAC Member States did not submit a collective EAC INDC to the UNFCCC, this document analyzes the individual EAC Member States' NDCs and provides insights that can guide the region's negotiators regarding mitigation actions of the Member States' NDCs. It also examines some areas of commonalities in the EAC Member States' NDCs (even though differences exist, as NDCs are delineated according to national circumstances), outlining synergies and key 'asks' when negotiating for a fair deal for EAC Members at the international climate change dialogue processes, particularly in light of the Paris Agreement. This study acknowledges that even though not all mitigation questions on NDCs of EAC Member States may have been answered, it will require continuous research and

analysis as the implementation of NDCs is an iterative process and the content is subject to revision by the submitting Parties.

The commitment for implementation of the EAC Member States' NDCs are pegged on either unconditional basis or subject to international conditional support¹³. This paper focuses mainly on the mitigation¹⁴ component, though most EAC Member States' NDCs tend to be adaptation-centric with some mitigation co-benefits, contrasting developed countries' NDCs which focus more on mitigation. This is understandable in light of Africa's enormous adaptation needs requiring US\$7 to 15 billion per year by 2020 (US\$ 100 billion per year by 2050, and 2 to 6 percent of the continent's GDP by the end of the century in a high warming scenario) to meet the adaptation costs and partly address the impacts of changing climate in the continent (UNEP, 2014).

TABLE 1

EAC MEMBER STATES' INDCs SUBMISSION TO THE SECRETARIAT OF UNFCCC

Country	Date of initial submission	Date of final submission
Burundi (LDC)		November 4, 2015
Kenya		July 24, 2015
Rwanda (LDC)	September 30, 2015	November 26, 2015
Tanzania (LDC)		September 29, 2015
Uganda (LDC)		October 28, 2015

Source: UNFCCC (2016)¹⁵

12 UNFCCC (2016) Aggregate effects of INDCs: An update. Retrieved July 29, 2016 from <http://unfccc.int/resource/docs/2016/cop22/eng/02.pdf>

13 See Annex 1

14 Article 4 of the Paris Agreement: This is aimed at global picking of GHG emission, rapid reduction of the emissions in

line with current science in order to achieve balance between anthropogenic emissions by sources and removal by sinks of such gases in the second half of the century among other efforts and measures.

15 UNFCCC (2016) Retrieved June 29, 2016 from http://unfccc.int/focus/indc_portal/items/8766.php

State of Play of Negotiations on NDCs and their Accounting Systems

1. UNFCCC Accounting Guidance for NDCs: What has Already Been Agreed?

In the past, accounting for commitments made by Parties to the Convention on some elements, such as finance and emission reduction targets, has been controversial owing to the fact that there exists the possibility for the double counting of contributions for such commitments. However, both the Marrakesh Accord and Article 3.3 and 3.4 of the Kyoto Protocol (KP) outline the accounting procedures especially for LULUCF though the accounting approaches used within the KP are activity-specific¹⁶, such as:

- **Gross-Net Accounting:** A gross-net approach is one by which a Party does not include the LULUCF sector in its base year (gross), but accounts for net emissions and removals from LULUCF during the commitment period (net).
- **Net-Net Accounting:** In the net-net approach, a Party accounts for emissions and removals from LULUCF both in the base year and in the commitment period. Those activities which use net-net accounting include: Article 3.4 Revegetation, Cropland and Grazing land management.

In order to integrate the agriculture component so as to reflect the sector in the accounting system, the IPCC 2006 Guideline for the National Greenhouse Gas Inventories adopted the Agriculture, Forestry and Other Land Use (AFOLU) system. The AFOLU approach aims to enhance consistency and completeness in the estimation of emissions and its removal¹⁷.

However, in light of NDC accounting systems, the Paris Agreement attempted to provide clarity on how this should be undertaken, based on Common But Differentiated Responsibility and Respective Capabilities (CBDRRC) and national circumstances. Though Article 15 of the Agreement establishes a mechanism to oversee the implementation of commitments made by Parties as well as compliance with the provisions of the Agreement, the role of the mechanism will be facilitative and non-punitive in nature. Furthermore, it is still unclear how the accounting system and subsequent assessment of the NDCs will be carried out; therefore, this will need further work by the CMA. As a result, Parties may decide to use a voluntary cooperation mechanism to implement and account for their NDCs, or they may choose to include market and non-market-based approaches. The Agreement provides for two market-based approaches which are the Internationally Transferred Mitigation Outcomes (ITMO) and Sustainable Development Mechanism (SDM). Parties that choose to use the ITMO have to ensure that the approach promotes sustainable development and environmental integrity, and will be subject to the application of an accounting system guided by the CMA. Paragraphs 8, 9, 11 & 14 of Article 4 state that the common timeframes for NDCs as well as the

16 LULUCF Guide (2010). Retrieved August 25, 2016 from <http://climateanalytics.org/files/lulucfguide.pdf>

17 Ibid

accounting guidance to be adopted by the Parties will only be considered during the first session (after the UNFCCC COP21 that was held in Paris). This is likely to form one agenda item of interest to Parties at the upcoming Conference of Parties (COP22) taking place in Marrakesh, Morocco in November 2016. The Ad-Hoc Working Group on the Paris Agreement (APA) is required to develop further guidance among other elements of the accounting system for the NDCs in line with Article 4 of the Agreement (Gregory and Sara, 2016).

As it currently stands, it thus appears a bit difficult to agree on a common accounting framework for all the NDCs under UNFCCC, especially those submitted prior to COP21. This is because of the different modalities, methodologies and calibrations used by different countries when they submitted their INDCs. The APA will have to work hard ahead of the 2023 global stock take period to assist in cultivating consensus among all Parties for possible common accounting systems and guidance under the UNFCCC. Further work remains for Parties and CMA in providing guidance, especially on ITMOs to avoid double counting. Such guidance will have to be detailed so that Parties will understand the accounting rules of their NDCs before the next submission or revision of the pre- and post-global stock take year¹⁸.

The 44th Session of the Subsidiary Body for Implementation (SBI) and the Subsidiary Body for Scientific and Technological Advice (SBSTA), which served as the first meeting of the Ad-Hoc Working Group on the Paris Agreement (APA1), was held in May 2016 in Bonn. The Bonn Session marked the beginning of several works under the Paris Agreement, including the development of modalities and procedures for public registry for the NDCs. During one of the contact groups at the Bonn Session, discussion on the provision for further guidance on the mitigation section of decision 1/CP.21 (Paris outcome) was discussed and many Parties called for reflection on the diversity of the NDCs, with some guidance common to all NDCs as well as guidance specific to certain types of NDCs (IISD, 2013)¹⁹. Regarding accounting for the

NDCs during the SBI/SBSTA 44 in Bonn, the majority of countries proposed that it should be based on the Paris Agreement, the Convention and the KP, while noting the principle of environmental integrity and avoidance of double counting²⁰. The SBI44 also concluded with the agreement by Parties to continue with deliberations on the matter of NDCs and its related accounting systems and other modalities at SBI45. While Parties appreciate the progress made during the Bonn Session, it was noted that the COP should further request the APA to elaborate on guidance for accounting for Parties' NDCs in accordance with common metrics assessed by the IPCC (IISD, 2016).

Table 2 notes the provisions in the Agreement and Paris Decision relating to the transparency of mitigation actions regarding the NDCs.

2. Parties' Proposals on Accounting Commitments: A Focus on EAC Countries

Several proposals have already been put forward by Parties for the implementation and accounting commitments of their NDCs. The following paragraphs highlight select Parties' NDCs and accounting commitments.

The EU INDC proposed reducing its GHG emissions by at least 40 percent by 2030 compared to 1990, covering economy-wide absolute reduction from base year emissions. The metric applied includes the Global Warming Potential (GWP) on a 100 year timescale, in accordance with the IPCC's 4th Assessment Report. The sectors covered include energy, agriculture, industrial processes and product use, waste and LULUCF and all GHGs not controlled by the Montreal Protocol.

18 WRI (2016) Staying on track from Paris: Advancing key elements of the Paris Agreement – Working paper. Retrieved July 19, 2016 from http://www.wri.org/sites/default/files/Staying_on_Track_from_Paris_

[_Advancing_the_Key_Elements_of_the_Paris_Agreement_0.pdf](#)

19 IISD (2016) Earth Negotiation Bulletin. Volume 12 No. 676, New York, USA

20 Ibid.

TABLE 2
PROVISIONS IN THE PARIS AGREEMENT AND DECISION 1/CP.21 RELATED TO THE TRANSPARENCY OF MITIGATION ACTIONS

Topic	Actions / work programmes	Article / Paragraph	Provision
Tracking progress towards NDCs (Article 13)	Obligations / actions by Parties	Article 13.7	Each Party shall regularly provide (a) a national inventory report and (b) information necessary to track progress made in implementing its NDC
		Para. 90	All Parties except LDCs and SIDS shall submit the information referred to in Article 13.7 no less frequently than on a biennial basis, and LDCs and SIDS may submit this information at their discretion
	Related work programme	Article 13.7a	Good practice methodologies for GHG inventories to be accepted by the IPCC and agreed by the CMA
Review and consideration (Article 13)	Obligations / actions by Parties	Article 13.11	Information submitted by each Party shall undergo a technical expert review. For those developing country Parties that need it, the review process shall include assistance in identifying capacity-building needs. Each Party shall participate in a facilitative, multilateral consideration of progress on, inter alia, implementation and achievement of its NDC.
	Related work programme	Para. 91	APA to recommend modalities, procedures and guidelines for the transparency framework for action and support by COP 24
Communication of NDCs (Article 4)	Obligations / actions by Parties	Article 4.2	Each Party shall prepare, communicate and maintain successive nationally determined contributions that it intends to achieve; Parties shall pursue domestic mitigation measures, with the aim of achieving the objectives of such contributions
		Article 4.6	The LDCs and SIDS may prepare and communicate strategies, plans and actions for low GHG emissions development
		Article 4.8	In communicating their NDCs, all Parties shall provide the information necessary for clarity, transparency and understanding
		Article 4.9	Each Party shall communicate a NDC every five years
		Article 4.11	A Party may at any time adjust its existing NDC with a view to enhancing its level of ambition
		Article 4.12	NDCs communicated by Parties shall be recorded in a public registry maintained by the Secretariat
		Article 4.13	Parties shall account for their nationally determined contributions.
		Para. 13	All Parties that have not yet done so are invited to communicate INDCs in a manner that facilitates clarity, transparency and understanding
		Para. 22	Parties are invited to communicate their first NDC no later than when the Party submits its instrument of ratification, accession or approval
Para. 23	Parties whose INDCs are for 2025 are urged to communicate by 2020 a new NDC and to do so every five years thereafter		

		Para. 24	Parties whose INDCs are for 2030 are requested to communicate or update by 2020 these contributions and to do so every five years thereafter
		Para. 27	The information to be provided by Parties communicating their NDCs may include, as appropriate, inter alia, quantifiable information on the reference point, time frame for implementation, scope and coverage, planning processes, assumptions and methods, and how the NDC is fair, ambitious and contributes towards the objective of the Convention
Communication of NDCs (Article 4)	Related work programmes	Article 4.10	CMA to consider common time frames for NDCs at CMA 1
		Article 4.11	CMA to adopt guidance on adjustments to NDCs at CMA 1
		Para. 26	APA to develop further guidance on features of NDCs by CMA 1
		Para. 28	APA to develop further guidance on information to be provided to facilitate clarity, transparency and understanding of NDCs by CMA 1
		Para. 29	SBI to develop modalities and procedures for the public registry for NDCs by CMA 1
		Para. 30	Secretariat to make available an interim public registry for NDCs in the first half of 2016
		Para. 31	APA to elaborate guidance for accounting for Parties' nationally determined contributions by CMA 1
		Para. 91	APA to recommend modalities, procedures and guidelines for the transparency framework for action and support by COP 24
Low-emission strategies (Article 4)	Obligations / actions by Parties	Article 4.19	All Parties should strive to formulate and communicate long-term low GHG emission development strategies
		Para. 35	Parties are invited to communicate mid-century, long-term low GHG emission development strategies by 2020
Global stock take (Article 14)	Collective obligation	Article 14.1	The CMA shall periodically take stock of collective progress towards achieving the purpose of the Paris Agreement and its long-term goals
	Related work programme	Paras. 99, 101	APA to identify sources of input for the global stock take and develop modalities for the global stock take by CMA 1

Note: For obligations and actions to be undertaken by Parties, the Parties concerned are highlighted in italic text and the strength of the obligation is highlighted in **bold text**. Paragraph numbers refer to paragraphs in Decision 1/CP.21 and article numbers refer to articles in the Paris Agreement.

* As indicated in the text, this information relates to future, anticipated levels of finance to be provided and mobilised, and not information about finance that has already been provided.

Source: Gregory and Sara (2016)

The EU INDCs proposed using IPCC Guidelines 2006 and IPCC 2013 Kyoto Protocol Supplement in its methodology for estimating emissions while using a comprehensive accounting framework, activity- or land-based approach for emissions and removals from LULUCF. It may also adopt such an approach to account for agriculture, forestry and other land uses²¹.

The United States of America proposed an economy-wide approach to reduce its GHG emissions. The USA set a target to reduce emissions by 26 to 28% below its 2005 level by 2025, targeting all IPCC sectors and the following gases: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), perfluorocarbons (PFCs), hydrofluorocarbons (HFCs), sulfur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). The USA proposed²² to target all sectors in the IPCC to account for land-based sectors. It intends to include all categories of emissions by source, removal by sinks and all pools and gases as indicated in the Inventory of United States Greenhouse Gas Emissions and Sinks. The country further proposed in its accounting system the use of a “net-net approach” for land-based sectors, and a “production approach” for harvested wood products consistent with IPCC Guidance, which may also exclude emissions from natural disturbances consistent with available IPCC Guidance.

Canada’s approach is similar, accounting for its emissions from agriculture, forestry and land uses. Canada proposed the use of the 2006 IPCC Guidelines and methodologies to estimate its emissions reduction target²³. Canada intends to reduce its GHG emissions by 30 percent below 2005 levels by 2030 using an economy-wide approach.

The Moroccan methodology and accounting system for estimating emissions from agriculture, land use and forestry sector²⁴ will focus on the following two areas: (i) emissions related to enteric fermentation and manure management, cropping systems and

agricultural land (cultivated soils); and (ii) taking into account local conditions and type of land use in Morocco. Natural forests, reforestation, horticulture, firewood from forests and orchards, and forest fires are the main categories included in the emissions assessment from forestry and other land use sectors.

The EAC Member States’ NDCs, like most other African countries, are adaptation-centric with a major focus on agriculture, LULUCF, with land use change and forestry sectors having mitigation co-benefits. This increases the difficulty to sufficiently analyze and quantify the mitigation accounting commitments resulting from these sectors in the Member States’ NDCs.

In their NDCs, EAC Member States have made proposals for GHG emissions reduction targets and accounting commitments, which are based on ‘unconditional’ and ‘conditional’ commitments, or both. Conditional commitments occur upon receipt of international support, while unconditional commitments pertain to domestic efforts without international support. The use of international market mechanisms was also included in their proposals. Parties also have the option of deciding to choose the use of regional carbon trading market mechanisms to achieve ITMOs of their NDCs²⁵. See Annex 1 for details on the content of the EAC Member States’ proposals already communicated to the UNFCCC in their NDC submission. Other accounting commitment proposals indicated in the EAC Member States’ NDCs include, but are not limited to, the following:

Burundi²⁶

Burundi will account for 23 percent of GHG emissions reduction targets by 2030 compared to the Business As Usual (BAU) scenario. A breakdown of the total percentage of this target as proposed shows that 3 percent reduction in GHG emissions will be met

21 EU INDCs (2015). Retrieved August 19, 2016 from <http://www4.unfccc.int/Submissions/INDC/Published%20Documents/Latvia/1/LV-03-06-EU%20INDC.pdf>

22 United States INDC (2015). Retrieved August 19, 2016 from <http://www4.unfccc.int/Submissions/INDC/Published%20Documents/United%20States%20of%20America/1/U.S.%20Cover%20Note%20INDC%20and%20Accompanying%20Information.pdf>

23 Canada INDC (2015). Retrieved August 19, 2016 from <http://www4.unfccc.int/Submissions/INDC/Published%20Documents/Canada/1/INDC%20-%20Canada%20-%20English.pdf>

24 Morocco INDCs (2015). Retrieved August 19, 2016 from <http://www4.unfccc.int/Submissions/INDC/Published%20Documents/Morocco/1/Morocco%20INDC%20submitted%20to%20UNFCCC%20-%202015%20june%202015.pdf>

25 USAID (2016) Analysis of Intended Nationally Determined Contributions (INDCs). Retrieved June 29, 2016 from https://www.climate-links.org/sites/default/files/asset/document/INDC%20White%20Paper%20-%20June%202016_public_RALI.pdf

26 UNFCCC (2015a) see reference section.

unconditionally. In this calibration, Burundi used the IPCC Guideline, in addition to 100 years of GWP values for CO₂ conversion and IPCC Assessment Report.

Burundi's NDC proposed to further account for its reduction in GHG emissions by 20 percent, beginning in 2016. Achieving this percentage target will likely depend on international support, making it a conditional commitment. The country's accounting system will conform to the IPCC Guidelines.

Kenya²⁷

Kenya's 30 percent GHG emissions reduction commitment proposed in its INDC is unconditional. However, the INDC also stated that in order to achieve the nation's NDCs full implementation, international support will be required. This ambitious mitigation plan for 2030 targets CO₂, N₂O and CH₄ gases, and focuses on sectors such as energy, transport, industrial processing, agriculture, LULUCF and water sectors.

The proposed methodology to calculate emissions in relation to the accounting system is based on the IPCC Revised 1996 Guidelines for National GHG Inventories with Good Practice Guidance and Uncertainty Management in National GHG Inventories for GHG emissions and removal (without future contribution from extractive sectors). Kenya will use 100 years of GWP for CO₂ (IPCC AR2) in its accounting. A state and transition model consistent with the 1996 Revised IPCC Guidelines was used to calculate fluxes of CO₂ to (or from) the atmosphere, and the quantification of biomass carbon pools was based on the 1996 Revised IPCC Guidelines.

Rwanda²⁸

Despite the fact that Rwanda did not state the percentage or target year it commits to cut its GHG emissions, Rwanda's NDC provides information on when this will be communicated. The NDC states that Rwanda's commitment "will be communicated in 2017 through the 3rd National Communications Report". Some adaptation contributions (Agriculture, Forestry, Water and Land use) are also listed as having mitigation co-benefits. The sectors covered include energy, transport, industry, waste and forestry, and target CO₂, N₂O and CH₄ gases. Though the

conditionality under which the country will meet its commitment (whether conditional or unconditional) was not stated explicitly, the NDC indicates that international support in terms of finance, technology transfer, capacity-building as well as costing for the remaining sectors will be required. Moreover, the country's NDC did not explicitly state which methodology it will use to account for its emissions reduction commitment, it indicates that it will support accounting rules under the UNFCCC.

Tanzania²⁹

Tanzania will account for its GHG emissions reduction between 10 to 20 percent by 2030 relative to its BAU scenario both conditionally and unconditionally. Meeting the commitment under Tanzania's NDCs will require US\$60 billion by 2030.

The analysis for its accounting approach will utilize data and methodology used from the country's first and second National Communications, while the sectors covered in the NDCs include energy, transport, waste management and forestry. Means to attain and account for emissions reduction targets in the country's NDC include: forest conservation through afforestation and reforestation programmes; promote the use of natural gas; and expand the use of renewable energy sources, such as geothermal, solar, hydro and wind energy. The energy sector will focus on the promotion of energy efficient technologies for supply, transmission/transportation and demand side, as well as promote rural electrification.

Uganda³⁰

Uganda, like all the other EAC countries with the exception of Kenya, is categorized among Least Developed Countries (LDCs). The country has pledged in its NDC to account for its reduction of GHG emissions by 22 percent by 2030 with 2015 as its baseline, compared to the BAU scenario. The Ugandan NDC lacks clarity on which specific accounting system or approach it will use.

27 UNFCCC (2015b) see reference section.
28 UNFCCC (2015c) see reference section.

29 UNFCCC (2015d) see reference section.
30 UNFCCC (2015e) see reference section.

3. Discordance among Parties in the Negotiations on the NDCs

At the Bonn Meeting in May 2016, several developed countries were of the view that the conduct of global

stock take should be tailored towards the different natures of mitigation, adaptation and means of implementation. However, the developing countries were of the opinion that there is a need to make information available in advance to provide ample time for such consideration. This is to enhance consultative processes and the collective outcomes from any of such processes that may be agreed by all Parties.

Section 3

Mitigation Commitments in Agriculture and Land-use

Unlike other international legally-binding frameworks like the KP, the Paris Agreement on which the NDCs are anchored may not impose penalties or sanctions on Parties that do not comply with their NDCs commitments³¹. This is understandable in view of the voluntary nature of the NDCs, the yet-to-be-agreed-upon common accounting rules and guidance, as well as the different manner in which INDCs were communicated prior to COP21. The request for Parties to submit their INDCs does not also provide clear and specific guidelines on how NDCs should be designed, and the specificities of what they should contain. The voluntary nature and apparent lack of legally-enforceable status of the NDCs makes it very fluid in holding any Party States accountable in terms of the commitment to or implementation of their NDCs. This is partly also owing to the national circumstances in which Parties were requested to develop, communicate and commit to meeting their GHG emissions reduction targets in their NDCs.

In order to track the mitigation commitments of Parties (including EAC Member States) in the interim, each Party will require taking stock and monitoring efforts

towards GHG emissions targets as indicated in their NDCs, especially regarding the levels of emissions reductions they have presently attained. For instance, Annex 1 provides a summary of the categorization of the EAC countries; the content and contexts of their NDCs; GHG emissions reduction targets; as well as baselines and planned actions. The Annex also includes conditionalities for implementation, assumptions and methodology for emissions accounting, key demands and the cost of implementation of the NDCs. Reference was also made to the contribution from agriculture and/or LULUCF in all the EAC Member States' NDCs. Efforts to address these two sectors are seen as major contributors to achieving the emissions reduction targets of the Member States; hence, the importance³² attached to these sectors is key to meeting the mitigation commitments of NDCs.

The following are some of the EAC Member States' mitigation commitments in their NDCs. More detailed information about what is contained in each EAC Members' NDCs in terms of mitigation is provided in Annex 1.

31 Alina, A. and Samuela, B. (2016) Beyond the targets: Accessing the political credibility of pledges for the Paris Agreement. Retrieved June 29, 2016 from

<http://www.lse.ac.uk/GranthamInstitute/wp-content/uploads/2016/01/Averchenkova-and-Bassi-2016.pdf>

32 See table 3 on the Agriculture and LULUCF of the Parties' INDCs

Burundi³³

Some of the mitigation commitments proposed by Burundi, regarding forestry and land use include the following: an annual reforestation programme beginning in 2016, with commitments to embark on 8,000 hectares of reforestation; 100 percent replacement of traditional charcoal kilns and local home ovens by 2030; and a 100 percent replacement of mineral fertilizers with organic fertilizer by 2030.

Kenya³⁴

Kenya's NDC mitigation commitment will be undertaken through expansion in geothermal, solar, and wind technologies, with other renewable and clean energy options. More specifically, Kenya will promote clean energy technologies to reduce fuel wood usage; low carbon efficient transport systems; sustainable waste management and Climate Smart Agriculture (CSA) using the country's CSA Framework. Achieving at least 10 percent of tree cover of the land area is another of Kenya's NDC mitigation commitments.

Rwanda³⁵

The mitigation commitment proposed by Rwanda focused on the establishment of new grid connected renewable electricity generation capacity in the form of large-scale hydro power plants and solar PV power. Also noted was the installation of 100 solar PV mini-grid in rural communities; improvements to energy efficiency through demand-side measures and grid-loss reduction; and procurement and distribution of Compact Fluorescent Lights (CFLs) for residential consumer with targeted subsidy for retrofits. Other measures include a focus on the transport sector such as construction of Central Bus Terminals and Customer Service while light-duty vehicles will increase by 20 percent by 2030. Furthermore, the country will undertake the construction of 17 km Bus Rapid Transport (BRT) main corridor and six modern interchanges, as well as fleet renewal and scrappage. Rwanda also aims to set emission standards

equivalent to European standards; reduce energy demand in agro-processing industries; establish eco-industrial parks/Green Industries Complexes; utilize urban waste as part of a high-value resource stream; and mandate the licensing of sustainable charcoal production techniques.

Tanzania³⁶

The means to attain mitigation commitment of Tanzania's NDC include forest conservation through afforestation and reforestation programmes; enhance the use of natural gas; as well as expand the use of renewable energy sources, such as geothermal, solar, hydro and wind energy. The energy sector will focus on the promotion of energy efficient technologies for supply, transmission/transportation and demand side, promoting rural electrification.

In the transport sector, it will focus on the deployment of a BRT system and investment in air, rail, marine and road infrastructure.

In forestry and land use sectors, the country will implement participatory forest management programmes; tree planting programmes; and partake in the promotion and protection of natural forests.

Uganda³⁷

Uganda's mitigation commitment in its NDC will be achieved through its energy, LULUCF, and agricultural sectors.

In the energy sector, Uganda has committed to the construction of infrastructure for electricity sector development. Furthermore, wider uptake of solar energy systems and energy-efficient cooking stoves or induction cookers will be promoted.

In LULUCF sectors, commitments include the promotion of community forest management groups; forest law enforcement and governance; strengthening forest management institutions; design and implementation of 11 RAMSAR³⁸ sites for wetland research, eco-tourism and education centres.

33 UNFCCC (2015a) see reference section.

34 UNFCCC (2015b) see reference section.

35 UNFCCC (2015c) see reference section.

36 UNFCCC (2015d) see reference section.

37 UNFCCC (2015e) see reference section.

38 The Ramsar Convention is an international treaty for the conservation and sustainable use of wetlands. It is named after the city of Ramsar in Iran, where the Convention was signed in 1971.

The agriculture sector will focus on the promotion of Climate Smart Agriculture (CSA) techniques.

BOX 1

AGRICULTURE AND LULUCF IN PARTIES' INDCS

Agriculture and Land Use, Land Use Change and Forestry (LULUCF) are among the most referenced sectors in countries' mitigation contributions (targets and/or actions). LULUCF is referenced in 77 percent of all countries' INDCs, and as such is second only to the energy sector. The mitigation potential of agriculture and LULUCF is prominently acknowledged in all regions and at all levels of socio-economic development. On average, 80 percent of countries in all regions point to agriculture and/or LULUCF as a means of mitigating climate change. These are equally well represented in the INDCs of the Most and Least Developed Countries (LDCs), with around 95 percent of both groups pointing to agriculture and/or LULUCF.

Source: FAO (2016).

Section 4

Keeping Track of Mitigation Commitments: Need for a CBDR - based Accounting System

NDCs have been drafted according to national circumstances, and function as a voluntary contribution by Parties towards achieving longer term goals of the Paris Agreement. Maintaining the global average temperature below 2°C and pursuing efforts towards limiting the temperature rise to 1.5°C above pre-industrial levels, as provided for in Article 2 of the Paris Agreement, are important goals to which all countries must collectively pursue.

The EAC Member States, in demanding a CBDR accounting system based on the CBDR Principle for Parties' NDCs in order to track the mitigation commitments of the NDCs, should push for the adoption of a "net-net approach" for LULUCF/AFOLU with IPCC 2006 Guidelines.

The EAC Member States should also request the UNFCCC subsidiary bodies to conduct a study on the concept and implications of the "production approach"³⁹ for harvested wood products in Africa,

³⁹ Production approach: This would estimate the net changes in carbon stocks in the forest(s) and in the wood-products pool owing to harvesting, and attribute both to the producing

country. Stock changes would be accounted for when, but not where, they occurred. A variant of the production approach is the so-called simple-decay approach, which uses emission

and particularly the EAC, consistent with the IPCC Guidelines. This is to allow for an informed decision on whether to adopt such an approach for the accounting system for the emissions from the Harvested Wood Products (HWPs) by all parties based on the Principle of CBDR.

The need to push for the use of a 'net-net approach' system is based on the fact that both developed and developing countries are using the Revised IPCC 2006 Guidelines for the KP and UNFCCC inventories, which is familiar with both developed and developing country Parties and in line with the approach. The 2006 IPCC Guidelines were also listed in some of the EAC Member States' NDCs. The 'net-net approach' is also aligned with the EU's desire for the future accounting rules to create predictable and stable frameworks that will enhance national policies for mitigation efforts in the LULUCF and agriculture sectors, with respect to the Principle of CBDRRC⁴⁰.

In addition, the following suggestions include basic key principles that can further guide the development of an effective and equitable accounting system in the light of Paris Agreement for all NDCs:

- Further revision of existing or the development of new NDCs should be communicated in such a manner that enhances clarity, transparency and understanding, including commonly agreed methodology and accounting systems acceptable by Parties to avoid ambiguity, as is the case with some Parties NDCs currently;
- Progress made in order to keep track of the commitments should be communicated every five years in accordance with Decision 1/CP.21, particularly the stock take plan in Article 14 of the Agreement and an agreed-upon common baseline/base year;

- Parties, in accounting for their emission reduction target, should promote environmental integrity, accuracy, completeness, comparability and consistency to ensure the avoidance of double counting. This will be in line with the guidance to be adopted by COP serving as the Meeting of the Parties to the Agreement;
- Parties should observe in their accounting system appropriate existing methods and guidance under the Convention and the guidance that will be put forward by APA, when and if they want to revise and communicate their NDCs.

At present, the UNFCCC is yet to provide a detailed and commonly agreed-upon framework and accounting guidance on how to keep track of mitigation commitments. This is pending on further work by the APA, of which the final decision rests with the CMA. However, some non-governmental organizations,⁴¹ such as the CAIT supported tools of the Open Climate Network and World Resources Institute, among other groups, are beginning to design tools for tracking such commitments. For example, the CAIT supported tools provide information on the tracking of the Paris Agreement, global emissions covered by countries' INDCs, contributions of Parties on the type of mitigation and the coverage of the emissions reductions targets (adaptation and/or mitigation). The merit or demerit of the tools so developed by non-state actors will be based on their relevance to the specific need of the user and the intended purpose. The challenge therefore is whether these tools will be adopted or accepted by the Parties since the process is expected to be solely Party-driven.

factors to account for the decomposition of carbon in HWPs. See <http://climateanalytics.org/files/lulucfguide.pdf>
 40 EU (2009). Building a post-2012 global climate regime: EU COP-15 Information Sheet. Retrieved August 25, 2016 from

http://ec.europa.eu/clima/events/docs/0013/info_sheet_lulucf_final_en.pdf
 41 See <http://cait.wri.org/INDC/> , <http://climateactiontracker.org/> , <http://infographics.pbl.nl/indc/>

Suggestions on Accounting Guidance to be Pursued by EAC Climate Negotiators

1. Accounting Mitigation Commitments: What can EAC Countries pursue?

The EAC Members' NDCs clearly indicate that international support in terms of finance, technology development and transfer, capacity-building and investments will be required⁴² for them to meet their emissions reduction targets by 2030. In order to achieve this goal, negotiations by EAC Member States on all these elements should be a key focus during the upcoming COPs, as provided for in the Paris Agreement⁴³.

The recognition of and pushing forward the Principle of Equity, CBDRRC in the Convention, the KP and the Paris Agreement (PACJA, 2015) – especially in relation to EAC Member States' ability to meet their mitigation commitments in their NDCs – will be a prominent demand from any future COP negotiations⁴⁴.

The focus and push for emissions reduction targets should be pursued through a 'sectoral approach' as opposed to an 'economy-wide approach', calling for predictable contributions from developed country

Parties to enhance the Means of Implementation relating to mitigation⁴⁵. Furthermore, EAC Member States should push for the following during negotiations at the next COP or other intercessional meetings of the UNFCCC:

1.1. Finance

EAC Member States can negotiate for the provision of adequate and predictable financial resources from developed country Parties to their countries or region to enable them meet their mitigation commitments in their NDCs⁴⁶. A common and agreed-upon reporting and accounting framework for financial support provided by developed country Parties to developing countries (including EAC Member States) should be established by the COP. This will enhance transparency of actions⁴⁷ and avoid double counting.

Negotiations on the mobilization of US\$100 billion by 2020 by developed country Parties, converting their pledges made to the Green Climate Fund (GCF) into contributions is another area to push forward during negotiations. This is because some of the financial resources that will be required to meet the mitigation commitment of NDCs by EAC Member States can greatly benefit from the GCF, as well as other multilateral and bilateral financial support.

42 See conditions for implementation in Annex 1 of the Summary of EAC Member States' NDCs

43 Article 4 paragraph 5 of the Paris Agreement.

44 Article 2 paragraph 2 of the Paris Agreement

45 ClimDev-Africa (2015) Supporting INDCs in Africa. Retrieved July 19, 2016 from <http://www.climdev->

africa.org/sites/default/files/DocumentAttachments/ClimDev-Africa%20INDC%20Framework.pdf

46 Article 9 of the Paris Agreement

47 Article 13 paragraph 1, 2, 3, 4, 5 & 6 of the Paris Agreement.

1.2. Technology Development and Transfer

Maintaining the global temperature increase well below 2°C, with particular efforts to limit the increase to 1.5°C in pursuit of the Paris Agreement targets, will be far from being achieved without appropriate technology and innovation for the effective implementation of the mitigation commitments of NDCs. All EAC Member States highlighted their demand for appropriate technologies in their NDCs and how they will be able to meet their emission reduction targets provided they receive some forms of support in the area of technology development, deployment and transfer. The application of such technology will also enhance their mitigation activities, accounting systems and profiles. The current aggregate level of the communicated INDCs are estimated to lead to the average global temperature increase above 3°C by 2030, unless radical emissions reduction targets are urgently adopted by Parties. The role of technology in the realization of global targets through mitigation actions cannot be over-emphasized. Support to developing countries⁴⁸ (including EAC Member States) in terms of technology development and transfer is key to achieving NDC commitments, even as developed countries embark upon drastic domestic economy-wide emissions reduction efforts.

1.3. Capacity-building

The Paris Agreement has made provisions⁴⁹ for developing country Parties, which is applicable to EAC Member States, to negotiate and demand for capacity-building in any identified areas of need that will assist them in meeting their NDCs mitigation commitments in the Agreement. This applies also to the ability of Member States to account for mitigation actions in their NDCs; hence, this should form part of the negotiations agenda at the COPs.

48 Article 10 paragraph 5 & 6 of the Paris Agreement.

49 Article 11 of the Paris Agreement.

50 This approach estimates the net changes in carbon stocks in the forest(s) and in the wood-products pool due to harvesting, and attribute both to the producing country. Stock changes would be accounted for when, but not where, they

1.4. Common Accounting Systems Guidelines

Prior to COP negotiations, the EAC Member States should collectively demand for an accounting guidance with which they are familiar and which has worked well in their countries and in the region. The EAC negotiators should push for the option of all Parties using a 'net-net approach' within their accounting system for LULUCF/AFOLU sectors. EAC negotiators should also defer any discussion on the use of a 'production approach' for HWP in light of its current challenges,⁵⁰ until the concept and its implications are fully understood. As almost all the EAC Member States have previously used an accounting guidance based on the IPCC Guidelines, Guidelines for National GHG inventories, CDM methodologies or others under the UNFCCC, they can push for further use of these systems to account for their mitigation commitments. From the summary of the EAC Member States' methodologies for accounting systems noted in Annex 1⁵¹, some of these guidance systems already exist and have been used successfully by the EAC Member States. Once agreement for a common accounting framework is made by EAC Member States, the process to push forward such proposal at the global level of negotiations is much easier. Some of these guiding principles and mechanisms could include those provided under the KP, REDD+ framework, and non-UN initiatives, such as the GHG Protocol Mitigation Goal Standard, GHG Protocol Policy, Action Standard as well as the GWP guidelines.

2. What Could be Included when Revising EAC NDCs in terms of Accounting Guidance?

occurred. A variant of the production approach is the so-called simple decay approach, which uses emission factors to account for the decomposition of carbon in HWPs. See <http://climateanalytics.org/files/lulucfguide.pdf>

51 See annex 1: Summary of EAC-member states NDCs

Some elements for the EAC Member States to consider, should they want to revise their NDCs, could include the following. These are indicative, and by no means exhaustive, of the list of actions that climate negotiators and policy-makers in the region may undertake when revising their NDCs:

- Determination of the exact or estimated cost of emissions reduction from sectors not included in the initial NDC;
- Addition of other GHGs that were not accounted for in the initial NDC, such as HFC, SF₆, NF₃, etc.;
- Clear estimation of costs required to undertake each and every item listed for action in their NDCs;
- Indication of the percentage of GHG emissions reduction targets that will be achieved based on conditional and unconditional provisions;
- Establishment of a common baseline or base year for the implementation start date;
- Establishment and/or use of a common methodology for accounting rules and guidelines.
- The use of net-net accounting approach for LULUCF/AFOLU.

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Annex 1: Summary of EAC Partner States' NDCs (Mitigation)

KEY ISSUES	BURUNDI	KENYA	RWANDA	TANZANIA	UGANDA
Features	National Plan	National Plans	National Plan	National Plan	National Plan
Content & Context	1 st & 2 nd NCs, NAPA, Vision 2025, Growth and Poverty Reduction Strategic Framework (2012-2015), National CC Policy (2013), National Strategy and Action Plan on CC (2013)	NCCRS (2010), NCCAP (2013), NAP (?), CC Act (2016) Vision 2030, 1 st & 2 nd NCs = -National circumstances - CBDR+RC	Vision 2020, Vision 2050, – Green Growth and Climate Resilience Strategy –GGCRS (2011), 1 st & 2 nd NCs, NAPA (2006), National Strategy for Climate Change and Low Carbon Development. Strategy	Tanzania Development Vision 2025, Zanzibar Vision 2020, The National Climate Change Strategy (2012), The Zanzibar Climate Change Strategy (2014), 1 st & 2 nd NCs, NAPA (2007), National Gas Policy (2013), The Zanzibar Environmental Policy (2014), the Renewable Energy Strategy (2014), Natural Gas Act (2015), National Environment Management Act (2004) etc = -National circumstances -CBDR+RC	Vision 2040, National Climate Change Policy (2015), Second National Development Plan(2015) = -National circumstances -CBDR+RC
Emission Reduction Target (A/M)	GHG reduction by 3% compared to BAU scenario for 2030 (1,958Gg CO ₂ e) (Unconditional) 20% of GHG emission reduction by 2030 (Conditional)	30% BY 2030 relative to BAU scenario of (143MtCO ₂ eq) (Unconditional)	Will be communicated in 2017 through the 3 rd NC Report = Some adaptation contributions (Agriculture, Forestry, Water and Land use) are also listed as having mitigation co-benefits	Between 10-20% (by 2030) relative to BAU scenario of 138-158MtCO ₂ eq.	22% (by 2030) compared to BAU (conditional)
Baseline	2005	2010 but also -Continuing from 2013 implementation of NCCAP	-	2015	2015

<p>Planned actions</p>	<p>4,000 hectares of annual reforestation beginning 2016.</p> <p>Building of 3 hydroelectric power plant to increase electricity to 35%</p>	<ul style="list-style-type: none"> -Expansion in geothermal, solar, wind + other renewables + clean energy options -Achieving at least 10% of tree cover of the land area of Kenya - Clean energy technologies to reduce fuel wood usage -Low carbon efficient transport system -CSA with CSA Framework -Sustainable waste management 	<ul style="list-style-type: none"> -Establishment of new grid connected renewable electricity generation capacity in the form of large scale hydro power plants and solar PV power -Installation of 100 solar PV mini-grid in rural communities -Increase energy efficiency through demand-side measures and grid-loss reduction -procurement and distribution of Compact Fluorescent Light (CFLs) for residential customer with targeted subsidy for retrofits -Transport=Construction of Central Bus Terminals and Customer Service while Light duty vehicles will increase by 20% by 2030 - Construction of 17 km BRT main corridor and 6 modern interchanges -Enforcing fleet renewal and scrappage -Setting emission standard equivalent to Euro standard -Reducing energy demand in agro processing industries -Establishment of Eco-industrial parks/Green Industries Complex -Utilization of urban waste as high value resource stream -Mandate licensing of sustainable charcoal production techniques 	<ul style="list-style-type: none"> -Forest conservation -afforestation and reforestation programmes -Enhance use of natural gas -Expand use of renewable energy sources such as geothermal, solar, hydro, and wind energy. -Energy: -Promotion of energy efficient technologies for supply, transmission/transportation and demand side -Promoting rural electrification -Transport: -Deployment of BRT and investment in air, rail, marine and road infrastructure Waste management: -Promotion of waste to energy programmes -Forest: -Implementation of participatory forest management programmes -Tree planting programmes -Promotion and protection of natural forests 	<ul style="list-style-type: none"> -Energy: -Construction of infrastructure for electricity sector development Forestry: -Promotion of community forest management groups -Forest law enforcement and governance -Strengthening forest management institutions -Design and implementation of 11 RAMSAR site wetland research, eco-tourism and education centres -Energy: -wider uptake of solar systems and energy efficient cooking stoves or induction cookers --Agriculture: -Promotion of CSA techniques
<p>Conditions for implementation</p>	<p>Unconditional/Conditionalz</p>	<p>Unconditional/conditional</p>	<p>-</p>	<p>Unconditional/Conditional</p>	<p>Unconditional/Conditional</p>
<p>Assumptions & methodology for emission accounting</p>	<p>100 years of Global Warming Potential (GWP) values for CO₂ conversion (IPCC AR) =</p> <p>Verification/counting methods: IPCC Guidelines</p>	<p>IPCC Revised 1996 Guidelines for National GHG Inventories + Good Practice Guidance + Uncertainty Management in National GHG Inventories were used to calculate the GHG emissions and removal</p>	<p>Will participate in carbon credit markets and other international emission reduction market mechanisms (CDM, NAMA, REDD+)</p> <p>Sector covered:</p>	<p>Analysis utilized data from 1st & 2nd NCs</p> <p>Sector covered:</p>	<p>-IPCC (2006) Guidelines for National GHG inventories</p> <p>- GWP of IPCC-AR2 Report</p> <p>-Highlight from 2nd NC</p> <p>-CDM methodologies of registered CDM projects in Uganda (forestry)</p>

		(less future contribution from extractive sector) -100 years GWP for CO ₂ (IPCC-AR2) Sector covered: IPCC Guidelines for all sectors: Energy, Transport, Ind. Process, Agriculture, LULUCF and H ₂ O sector. GHG Covered: CO ₂ , N ₂ O, CH ₄ May adopt International market-based mechanism in line with accounting rules	Energy, Transport, Industry, Waste and Forestry. GHG Covered: CO ₂ , N ₂ O, CH ₂ Supports accounting rules under UNFCCC.	Energy, Transport, Waste management and Forestry.	sector/renewable energy potentials) -IPCC –AR5 -Representative Concentration Pathway (RCP) Sector covered: Energy, LULUCF and wetlands, Agriculture and transport. Intends to use international emission reduction market mechanisms (CDM) and other existing market mechanisms
Key demands	Capacity building: -GHG emission inventories -Climate change research (ERS) -Climate data -Specialized training institution = Technology: -new technologies -skills training & int'l cooperation -innovative technology centres International support	International support in form of: -Finance -Investment -Technology development & Transfer -Capacity-building -further analysis for required investment cost & domestic support	International support in form of: -Finance -Technology transfer -Capacity-building -Costing for the remaining sectors will be required	International support in form of: -Finance -Technology development & transfer -Institutional capacity-building -Knowledge & skills	External international support in the form of: -Finance -Technology transfer -Capacity-building -Building climate information systems -Scaling up CSA -Education, public awareness, knowledge management
Cost (US\$)	1,491,870	Over 40 billion (A+M)	GGCRS =24.15 billion (by 2030)	60 billion (by 2030) A+M	2.9 billion (A+M)

Map of the EAC



Source: UNITED NATIONS (2012) Department of Field Support. Cartographic Section. Map No. 4248 Rev. 1. Retrieved July 11, 2016 from <http://www.un.org/Depts/Cartographic/map/profile/eastafr.pdf>

