

# Double Counting

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# COP21 decision

36. *Requests* the SBSTA to develop and recommend the guidance referred to under Art 6.2, of the PA for consideration and adoption by the CMA1, including

guidance to ensure that **double counting is avoided**

on the basis of a **corresponding adjustment**

by Parties for both anthropogenic **emissions** by sources and **removals** by sinks **covered by their NDCs** under the PA;

# Double counting will occur under the current practice

## Country B (Acquiring Party)

Offsetting  
(corresponding  
adjustment)

Subtract 30 t

Actual GHG  
emissions in  
10 years  
(150t)

Adjusted GHG  
emissions in  
10 years  
(120 t)

2021

2030

2021

2030

Country B buys and uses

Units\*(30t)

## Country A (Transferring Party)

No  
corresponding  
adjustment

Actual GHG  
emissions in  
10 years  
(100t)

Actual GHG  
emissions in  
10 years  
(100t)

Country A sells

2021

2030

2021

2030

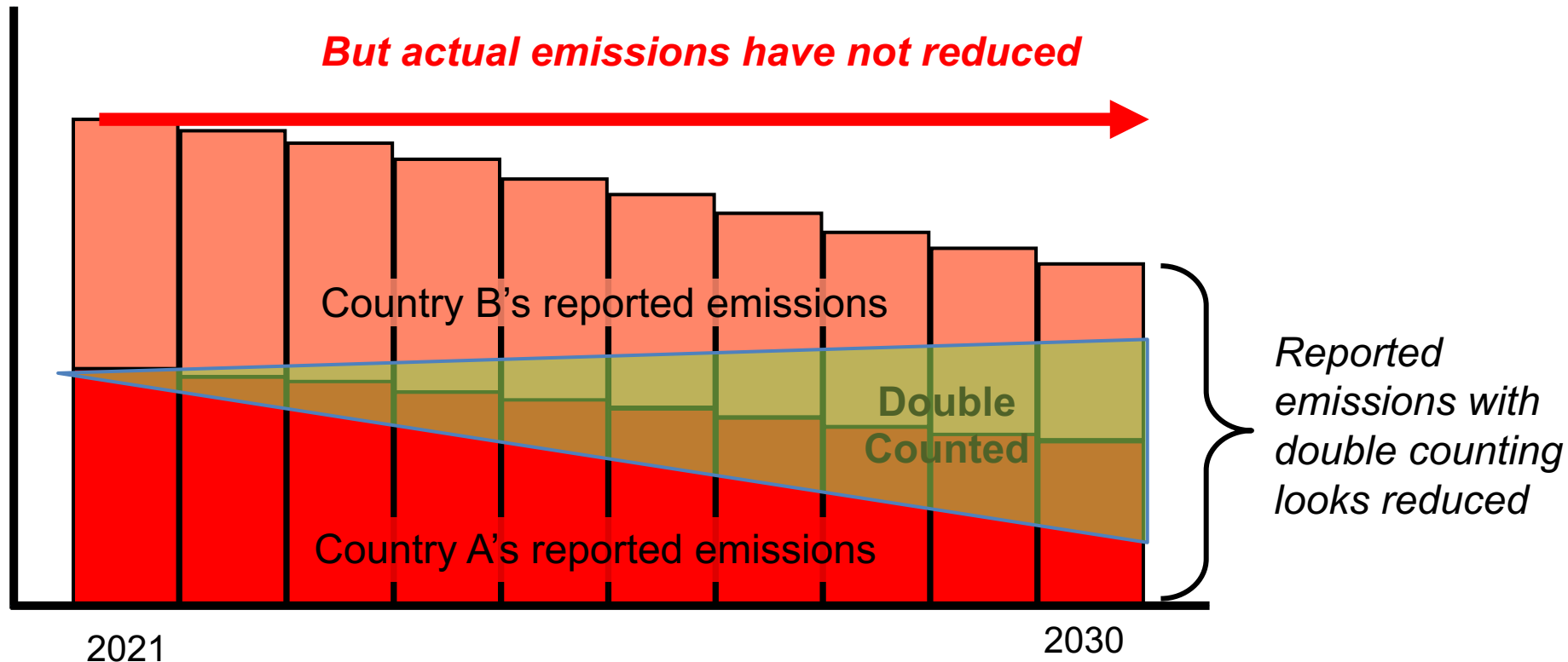
Sum of actual emissions  
from both Country A and B =  
**250 t**

Sum of adjusted emissions  
from Country A and actual  
emissions from Country B =  
**220 t** (which is a different  
value from the sum of actual  
emissions and *there is  
double counting of 30 t  
units*)

*The overall emissions look  
reduced, but actual  
emissions have not reduced.*

# Double counting will mislead the global goal

GHG emissions

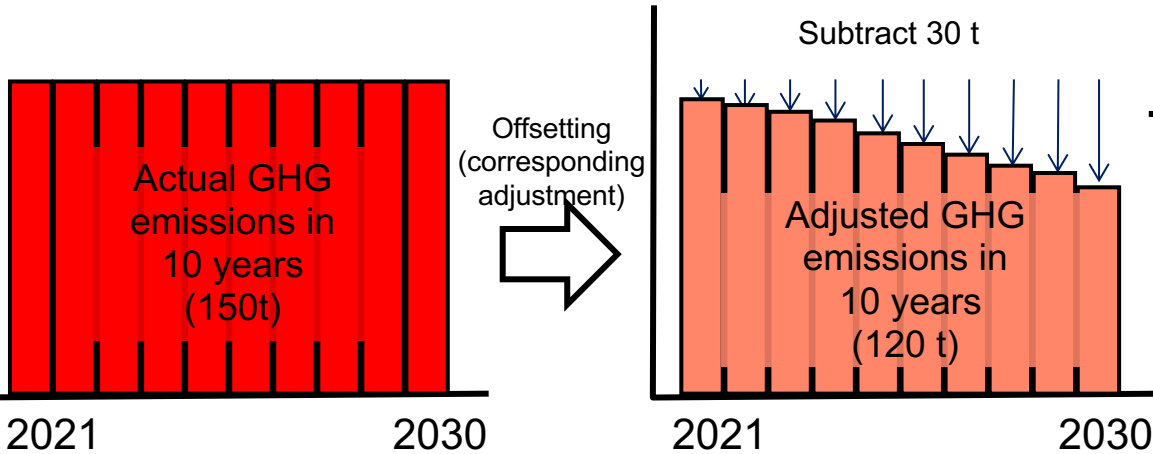


Some people may say International Trick for Meeting Objectives (ITMOs).

**More serious thing is no one will use international markets, and there will be no business.**

# Double counting will be avoided by corresponding adjustment of emissions

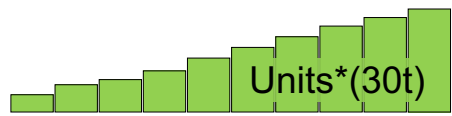
## Country B (Acquiring Party)



Sum of actual emissions from both Country A and B = 250 t

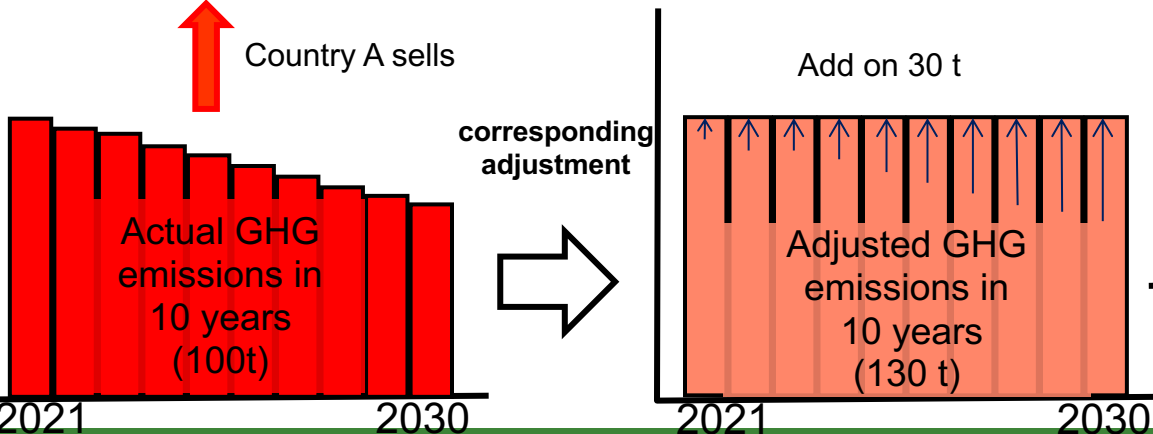
Sum of adjusted emissions from Country A and B = 250 t (which is the same value with actual emissions and there is no double counting)

Country B buys and uses

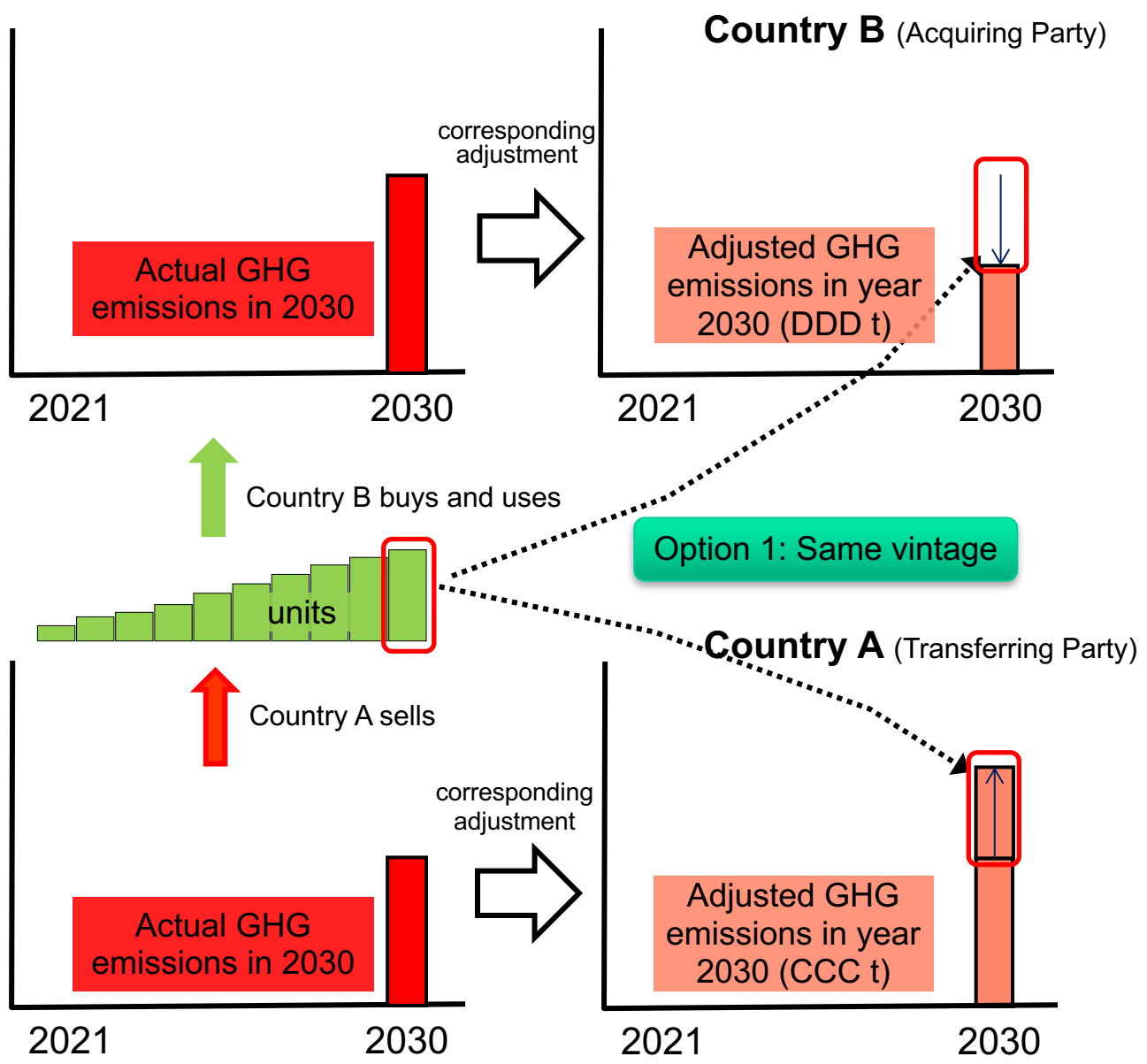


Country A sells

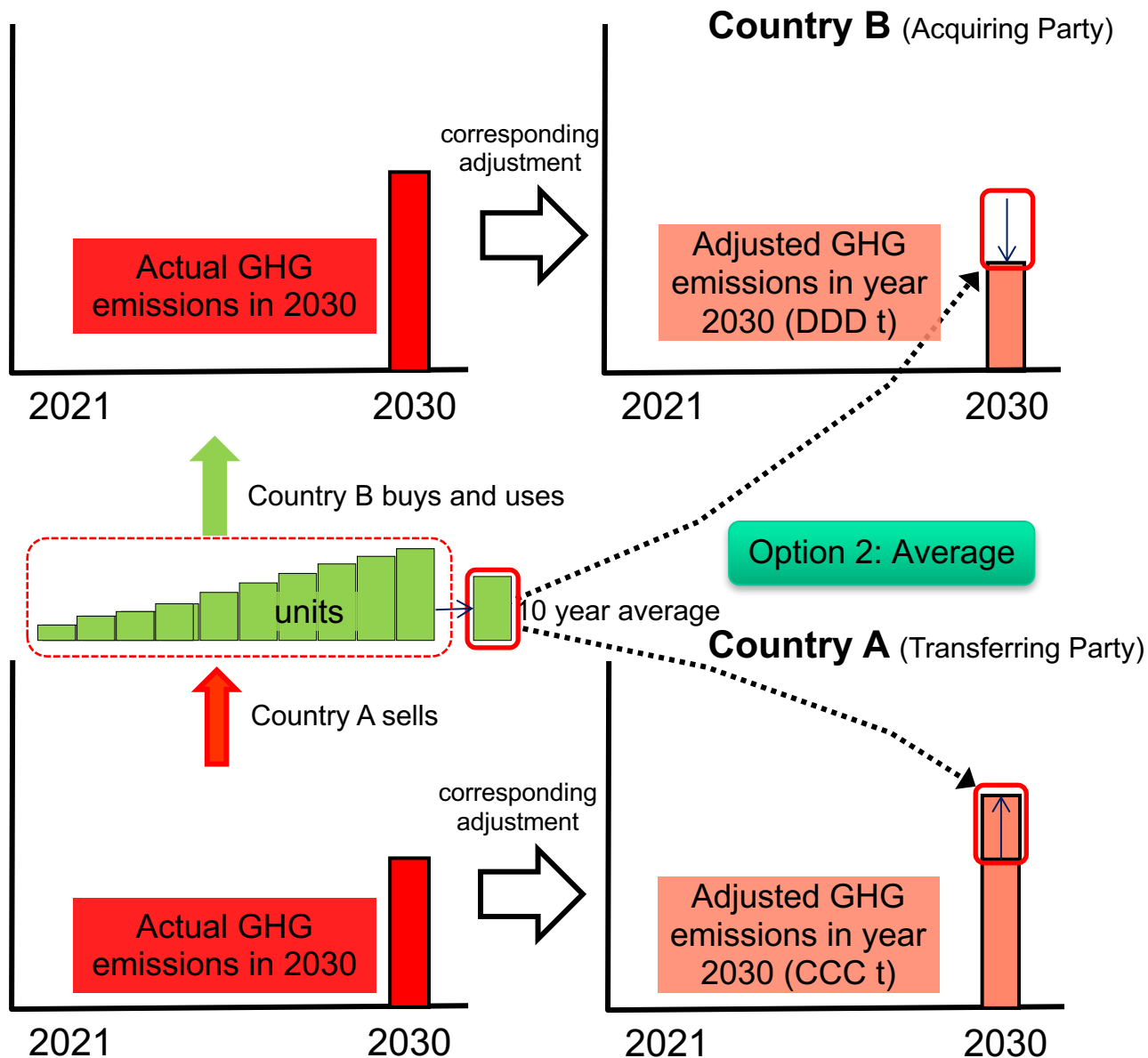
## Country A (Transferring Party)



# Possible accounting rules for use of units for a single-year target 1



# Possible accounting rules for use of units for a single-year target 2



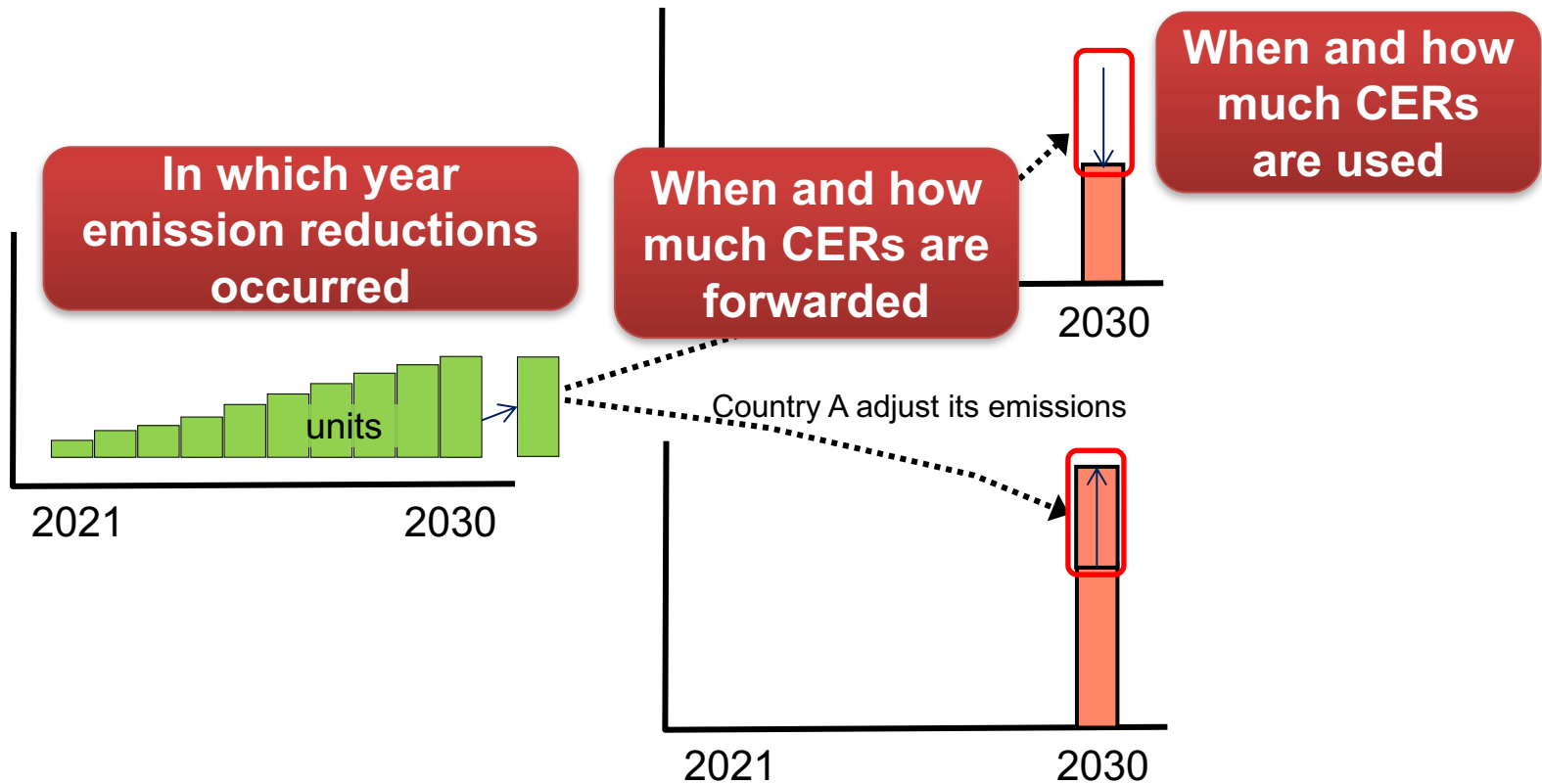
# What kind of Information are available in the CDM?

<http://cdm.unfccc.int/Statistics/Public/files/Database%20for%20PAs%20and%20PoAs.xlsx>

PA/PoA	Ref. Number	HostParty	DOE	UNEP: Project type - as defined by UNEP Risoe	UNEP: Project subtype - as defined by UNEP Risoe	Issuance process ID	Units - Total	Last_updated	Monitoring report number	CP	Issuance Date	Monitoring report started	Monitoring report ended
PoA	9,626	RW	ERM CVS	EE households	Stoves	poaiss686432737	70,589	06Feb2018	2	2	22apr2016	01apr2015	14sep2015
PA	9,631	LK	TUV SUD	Hydro	Run of river	TUEV-SUED1469706322.67	24,405	06Feb2018	1	2	02mar2017	25jun2014	30jun2016
PoA	9,666	TG	TUV NORD	EE households	Stoves	poaiss937852630*TG	89,006	06Feb2018	1	2	29jun2017	01jul2013	31dec2015
PoA	9,672	ET		EE households	Stoves	poaiss613021953*ET	2,512	06Feb2018			15aug2017		
PA	9,697	IN	PJRCES	Wind	Wind	PJR CDM1478070722.32	23,457	06Feb2018	1	2	12jul2017	23jul2013	30sep2016
PoA	9,705	LK	KFQ	Hydro	Run of river	poaiss600214519*LK	6,760	06Feb2018	1	2	30jan2017	01sep2015	30apr2016
PA	9,718	IN	TUV SUD	Solar	Solar PV	TUEV-SUED1413016062.51	8,659	06Feb2018	1	2	14mar2016	31aug2013	31aug2014
PA	9,743	LK	TUEV NORD	Hydro	Run of river	RWTUV1463479218.23	23,440	06Feb2018	1	2	03apr2017	01jan2014	31mar2016
PA	9,755	IN	LGAI	Wind	Wind	Applus1448025568.28	8,860	06Feb2018	1	2	12aug2016	05oct2013	31oct2015
PoA	9,769	ET	ERM CVS	EE households	Stoves	poaiss130334920	29,087	06Feb2018	1	2	24jun2016	17oct2013	16oct2014
PoA	9,769	ET	ERM CVS	EE households	Stoves	poaiss988520307*ET	82,577	06Feb2018	2	2	10mar2017	17oct2014	16oct2015
PoA	9,769	ET		EE households	Stoves	poaiss655634215*ET	112,489	06Feb2018			14dec2017		
PA	9,798	CO	ICONTEC	Hydro	Run of river	ICONTEC1477007621.79	12,094	06Feb2018	1	2	07aug2017	04jun2014	31dec2015
PoA	9,811	NP	TUV NORD	EE households	Stoves	poaiss169149441	46,988	06Feb2018	1	2	21jan2016	19dec2013	01apr2015
PoA	9,811	NP		EE households	Stoves	poaiss987997905*NP	82,144	06Feb2018			22dec2017		
PA	9,817	CN	CCSCDOE	Solar	Solar PV	CCSC_DOE1463102265.59	54,320	06Feb2018	1	2	17nov2016	01feb2014	29feb2016
PA	9,849	PK	TUEV NORD	Wind	Wind	RWTUV1422872734.95	100,292	06Feb2018	1	2	25may2016	06jan2014	31dec2014
PA	9,898	LA	CTI	Hydro	Run of river	CTI1427361387.05	43,740	06Feb2018	1	2	20nov2015	01mar2014	28feb2015
PA	9,898	LA	CCCDOE	Hydro	Run of river	CCCI_DOE1489125347.1	92,319	06Feb2018	2	2	04jan2018	01mar2015	28feb2017
PA	9,933	MW	TUV SUD	EE households	Stoves	TUEV-SUED1446720897.2	31,303	06Feb2018	1	2	30jan2017	27oct2014	21jul2015
PA	9,933	MW	Earthood	EE households	Stoves	ESPL1478153711.44	54,266	06Feb2018	2	2	23nov2017	22jul2015	11aug2016
PA	9,935	MW	TUV SUD	EE households	Stoves	TUEV-SUED1446721135.84	35,318	06Feb2018	1	2	30jan2017	27oct2014	05aug2015
PoA	9,941	ML	Carbon Check	EE households	Stoves	poaiss655218210*ML	2,747	06Feb2018	1	2	22dec2016	07jun2014	31dec2015
PoA	9,956	UG	Earthood	EE households	Stoves	poaiss644970812	50,158	06Feb2018	1	2	19sep2016	22jul2014	10dec2015
PA	9,973	IN	LGAI	Biomass energy	cultural residues: mustard	Applus1468230947.26	90,081	06Feb2018	1	2	17feb2017	10jul2014	31mar2016
PA	9,988	IN	KBSCert	EE own generation	Coke oven gas	KBS_Cert1474602914.48	70,516	06Feb2018	1	2	22mar2017	13aug2014	12aug2015
PA	9,990	LK	KBSCert	Wind	Wind	KBS_Cert1465202202.6	19,370	06Feb2018	1	2	07apr2017	01dec2014	31dec2015
PA	10,006	SA	Earthood	EE supply side	higher efficiency steam boiler	ESPL1444089695.47	53,860	06Feb2018	1	2	09mar2017	01oct2014	30sep2015
PA	10,039	IN	RINA	Wind	Wind	RINA1484225414.25	220,399	06Feb2018	1	2	29jun2017	29oct2014	31dec2016
PoA	10,045	ET	Carbon Check	EE households	Stoves	poaiss241957908*ET	24,458	06Feb2018	1	2	18nov2016	15nov2014	14nov2015
PA	10,076	IN	CarbonCheckCert	Solar	Solar PV	CarbonCheck_Cert1480939984.67	23,368	06Feb2018	1	2	26apr2017	03dec2014	01nov2016
PA	10,122	IN	RINA	Solar	Solar PV	RINA1492510020.21	17,390	06Feb2018	1	2	18dec2017	13feb2015	17feb2017
PA	10,164	IN	LGAI	Wind	Wind	Applus1495451914.19	24,678	06Feb2018	1	2	21dec2017	24jul2015	01mar2017
PoA	10,182	MW		EE households	Stoves	poaiss785917268*MW	55,031	06Feb2018			28dec2017		
PA	10,183	IN	LGAI	Hydro	Run of river	Applus1474967555.14	16,855	06Feb2018	1	2	02mar2017	15aug2015	31aug2016
PoA	10,202	RW		Solar	Solar PV	poaiss385618334*RW	12,369	06Feb2018			04jan2018		



# Which information is publically **NOT** available in the CDM?



# Available Information from serial number of units

## CDM credits (CERs)

Originating Registry	Unit Type	Unit Serial Block Start	Unit Serial Block End	Original Commitment Period	Applicable Commitment Period	LULUCF Activity	Project Identifier	Expiry Date
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Excerpt from Technical Specification for Data Exchange,  
[http://unfccc.int/files/kyoto\\_protocol/registry\\_systems/itl/application/pdf/data\\_exchange\\_standards\\_for\\_registry\\_systems\\_under\\_the\\_kyoto\\_protocol.pdf](http://unfccc.int/files/kyoto_protocol/registry_systems/itl/application/pdf/data_exchange_standards_for_registry_systems_under_the_kyoto_protocol.pdf)

## JCM credits (in Japan)

### Credit Information

Scheme	Host	Issued	(From)	(To)	Credit Authentication Number	Issued Year	Reduction Year	Status	Amount of Credit (t-CO <sub>2</sub> )
JCM	CR	CR	41	140	00102	2015	2015	Valid	100

Excerpt from JCM Registry System Operation Manual for AH/SAH,  
[https://www.jcmregistry.go.jp/contents/JP/Summary/jcm\\_manual\\_en.pdf](https://www.jcmregistry.go.jp/contents/JP/Summary/jcm_manual_en.pdf)

- What are we avoiding to double count?
  - ✓ Avoid false assessment of achievement of NDCs by the use of ITMOs
- Is it emissions or ITMOs?
  - ✓ Avoiding double registration, double issuance and double use, regarding ITMOs is of course necessary
  - ✓ Corresponding adjustment by Parties for emissions covered by their NDCs is the core of avoidance of double counting
- Are they one and the same?
  - ✓ “Avoiding double registration, double issuance and double use” and “avoidance of double claiming” is fundamentally different. The former was operational under the KP, the latter is new arrangement under the PA.

- What information is needed to avoid double counting? -- this question will apply to Art 6.2 & Art 6.4 – is the answer the same, or different, for 6.2 and 6.4?
  - ✓ Amount of ITMOs first internationally transferred and used towards NDCs, country's names, vintage of ITMOs (when emission reductions occurred)
  - ✓ 6.4 units are ITMOs once internationally transferred.