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**Mitigation Goal Standard: Sample reporting template**

This sample reporting template includes all of the reporting requirements of the Greenhouse Gas Protocol *Mitigation Goal Standard*. This template illustrates one example of how the required information can be reported. Users of the standard may report the results in any format that is most useful to the intended audience, provided all the required information is reported.

Parts 1 and 2 apply to all users. Part 3 is intended for users who have begun implementing their goal but have not finished the goal period. Part 4 is intended for users who have finished the goal period and are assessing whether the goal has been achieved. Part 5 is for users that have had the results verified.

**Part 1: The design of the goal (Chapters 4, 5, and 6)**

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| **Reporting requirement** | **Response** |
| **Goal type and goal level (Sections 4.3 and 4.6)** | |
| Mitigation goal type |  |
| The goal level |  |
| If separate goals are chosen for in-jurisdiction emissions and out-of-jurisdiction emissions (or for different scopes), separate goal levels for in-jurisdiction and out-of-jurisdiction emissions (or for different scopes) |  |
| For base year intensity goals: the unit of variable |  |
| For baseline scenario goals: whether the baseline scenario is static or dynamic |  |
| For dynamic baseline scenario goals: the baseline scenario recalculation policy, including which exogenous drivers will trigger a recalculation |  |
| **Goal boundary (Section 4.2)** | |
| The percentage of total inventory emissions that is included in the goal boundary in the base year or start year of the baseline scenario, including the land sector, if relevant |  |
| Geographic area(s) included |  |
| Any geographic areas excluded from the goal boundary |  |
| Sectors and subsectors included in the goal boundary, including definitions of covered sectors and subsectors |  |
| Any sectors excluded from the goal boundary, with justification |  |
| Any out-of-sector emissions included in the sectoral goal boundary (for users with sectoral goals) |  |
| How emissions and removals from the land sector are treated in the goal (included in the goal boundary, treated as a sectoral goal, treated as an offset, or not accounted for) |  |
| Greenhouse gases included |  |
| If all seven Kyoto Protocol gases are not included in the goal boundary, justification for why certain gases are excluded |  |
| The GWP values used (Section 4.1) |  |
| For subnational jurisdictions: Whether the goal covers out-of-jurisdiction emissions and, if so, which out-of-jurisdiction emissions are included and excluded from the goal boundary |  |
| **Goal time frame (Section 4.4)** | |
| The base year or base period |  |
| Whether the goal is a single-year goal or a multi-year goal |  |
| If single-year is chosen, the target year |  |
| If a multi-year goal is chosen, the target period and whether the goal is an average, annual, or cumulative multi-year goal |  |
| The length of the goal period |  |
| If coupled short-term and long-term goals are chosen, the length of the goal period for each goal |  |
| **Use of transferable emissions units (Section 4.5)** | |
| Any limit on the quantity of transferable emissions units that may be applied toward the goal, if defined, and the anticipated amount of units to be used to meet the goal |  |
| The maximum and anticipated amount of units to be used from time periods before the goal ("banked" units) |  |
| Anticipated issuance of units that will be sold to another jurisdiction, if known |  |
| Anticipated net transfers of allowance units between emissions trading systems, if known |  |
| Types of transferable emissions units eligible to be applied toward the goal |  |
| Vintages of transferable emissions units eligible to be applied toward the goal |  |
| Mechanisms in place to prevent double counting of transferable emissions units |  |
| **Base year emissions (for base year emissions goals and base year intensity goals) (Section 5.1.1)** | |
| Complete GHG inventory for the base year or base period, and the calculation methods used |  |
| Base year emissions separately by gas (in tonnes) and in tonnes of carbon dioxide equivalent (CO2e) |  |
| The percentage of total inventory emissions that is included in the goal boundary in the base year |  |
| *For users that include the land sector in the goal boundary or as a sectoral goal:* | |
| Emissions, removals, and net emissions (emissions plus removals) for all selected land-use categories, activities, and pools and fluxes in the base year |  |
| All calculation methods used, including any use of special accounting provisions, such as those associated with natural disturbances |  |
| Net emissions from each elected land-use category or activity |  |
| *For users that treat the land sector as an offset and account for the sector relative to a base year/period:* | |
| Net base year emissions for the land sector |  |
| All calculation methods used, including any use of special accounting provisions, such as those associated with natural disturbances |  |
| Net emissions from each elected land-use category or activity |  |
| **Additional information for base year intensity goals (Section 5.1.2)** | |
| Base year emissions intensity, the level of output in the base year, and data sources used |  |
| Base year emissions intensity for in-jurisdiction emissions and out-of-jurisdiction emissions (for users with separate goals for in-jurisdiction emissions and out-of-jurisdiction emissions) |  |
| **Baseline scenario emissions (for baseline scenario goals) (Section 5.2)** | |
| Baseline scenario emissions in the target year or period |  |
| For users including the land sector in the goal boundary or as a sectoral goal: Net baseline scenario emissions for the sector in the target year or period |  |
| Baseline scenario emissions for in-jurisdiction emissions and out-of-jurisdiction emissions (for users with separate goals for in-jurisdiction emissions and out-of-jurisdiction emissions) |  |
| The percentage of total inventory emissions that is included in the goal boundary in the start year |  |
| The model used to develop the goal baseline scenario |  |
| Time frame for the baseline scenario, including the start year or start period |  |
| Emissions within the goal boundary in the start year or start period, the complete GHG inventory for the start year or period, and the data sources and calculation methods used |  |
| Start year or start period emissions for in-jurisdiction emissions and out-of-jurisdiction emissions (for users with separate goals for in-jurisdiction emissions and out-of-jurisdiction emissions) |  |
| Key emissions drivers included in the baseline scenario |  |
| Assumptions for key emissions drivers included in the baseline scenario |  |
| All sources of data used to develop the baseline scenario, including data for key drivers (projected and historical), emission factors, and assumptions |  |
| Justification for the choice of whether to develop new baseline data and assumptions or to use published baseline data and assumptions |  |
| The cutoff year for the inclusion of policies–-that is, the year after which no new policies or actions are included in the baseline scenario |  |
| Key policies and actions included in the baseline scenario |  |
| Any additional methods and assumptions used to estimate the effects of key included policies and actions on emissions |  |
| Any significant policies excluded from the baseline scenario, with justification |  |
| A quantitative estimate or qualitative description of the uncertainty of the results, as well as the range of results from sensitivity analysis for key parameters and assumptions |  |
| *For users that treat the land sector as an offset and choose the forward-looking baseline accounting method:* | |
| Net baseline scenario land sector emissions in the target year(s) |  |
| All calculation methods used, including any use of special accounting provisions, such as those associated with natural disturbances |  |
| **Accounting for the land sector (Chapter 6)** | |
| *Methodology* | |
| The chosen land sector accounting approach: land-based accounting or activity-based accounting |  |
| Land sector categories or activities included in land sector accounting |  |
| Percentage of total inventory emissions from the land sector that is included in the goal boundary in the base year or period or baseline scenario, as relevant |  |
| Carbon pools, GHG fluxes, and categories/activities included within elected land sector categories or suites of activities |  |
| Whether harvested wood products, including wood and paper products, are included in accounting |  |
| Any use of a managed land proxy that has been adopted including the definition of “managed land” and the locations of managed and unmanaged lands |  |
| If any specific category, subcategory, or activity is accounted for with a different approach from the rest of the sector, the rationale for the treating the category, subcategory, or activity differently; the new accounting method chosen and reasons for choosing it; and the potential impacts of the different approach on the land sector and goal accounting |  |
| The chosen land sector accounting method(s): relative to a base year/period; without reference to a base year/period or baseline; or relative to a forward-looking baseline |  |
| Potential risks associated with the chosen accounting method and how those risks are minimized |  |
| If part or all of a land category or a land-use activity from the goal boundary is excluded to minimize potential risks, the exclusion, the reason for the exclusion, and the reason for any alternative accounting approach chosen |  |
| If a cap on removals is adopted, the level of the cap |  |
| If the goal level is adjusted, the new level of the goal |  |
| For the following users, any changes resulting from recalculations:   * Users that change the land sector accounting approach during the goal period * Users that add a land category, subcategory, or activity to accounting, or change the treatment of an existing land category, subcategory, or activity * Users that revise the goal level to compensate for non-additional emissions or emission reductions |  |
| For users that change the land sector accounting approach during the goal period, the reasons for changing approaches and the quantitative and qualitative effects on land sector accounting and overall goal accounting |  |
| Any changes to included land sector categories, activities, carbon pools, or GHG fluxes that significantly affect net land sector emissions |  |
| Any changes to the treatment of the land sector or the goal level (to compensate for non-additional emissions or removals) |  |
| *For users adopting a natural disturbance mechanism:* | |
| All lands subject to the natural disturbance mechanism, including their georeferenced location, year, and types of disturbances |  |
| How annual emissions resulting from disturbances and the subsequent removals in those areas are estimated |  |
| Demonstration that no land-use change has occurred on lands for which the mechanism is applied, and explanation of the methods and criteria for identifying any future land-use changes on those land areas during the goal period |  |
| Demonstration that the occurrences were beyond the control of, and not materially influenced by, the user during the goal period, by demonstrating practicable efforts to prevent, manage, or control the occurrences that led to the application of the mechanism |  |
| Demonstration of efforts taken to rehabilitate, where practicable, the land for which the mechanism applied |  |
| Demonstration that emissions associated with salvage logging on forestland subject to natural disturbance will not be/were not excluded from accounting |  |

**Part 2: Calculation of allowable emissions in the target year or period (Chapter 7)**

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| Reporting requirement | Response |
| Allowable emissions in the target year (for single-year goals), in each year of the target period (for annual or average multi-year goals), or over the target period (for cumulative multi-year goals) |  |
| Allowable emissions for in-jurisdiction emissions and out-of-jurisdiction emissions (for users with separate goals for in-jurisdiction emissions and out-of-jurisdiction emissions) |  |
| Additional information for intensity goals | |
| Allowable emissions intensity in the target year or in each year of the target period |  |
| Allowable emissions intensity for in-jurisdiction emissions intensity and out-of-jurisdiction emissions intensity (for users with separate goals for in-jurisdiction emissions and out-of-jurisdiction emissions) |  |
| Estimated level of output in the target year(s) and the data sources or method used to estimate it |  |

**Part 3: Assessing progress during the goal period (Chapter 8)**

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| Reporting requirement | Response |
| Complete inventory for the reporting year, including out-of-jurisdiction emissions as relevant |  |
| Reporting year emissions by gas (in tonnes) and in tonnes of carbon dioxide equivalent (CO2e) |  |
| For user with base year intensity goals: Reporting year emissions intensity, the level of output in the reporting year, and the data sources used to determine the level of output |  |
| For users that include the land sector in the goal boundary or treat it as a sectoral goal: Land sector emissions and removals separately for each selected land-use category, activity, pool, and flux, as relevant, including all calculation methods used, including any use of special accounting provisions, such as those associated with natural disturbances |  |
| For users that treat the land sector as an offset: The change in net land-use emissions in the reporting year, separately reported for each selected land-use category, activity, pool, and flux, as relevant, including all calculation methods used including any use of special accounting provisions, such as those associated with natural disturbances |  |
| Any emissions recalculations, including recalculations of base year emissions, base year emissions intensity, baseline scenario emissions, and allowable emissions or emissions intensity, and the recalculated values alongside the original values |  |
| Any revisions to the goal boundary and any changes to the goal type, goal level, or a change from a single-year to a multi-year goal, and any recalculations made, including recalculated and original values |  |
| *For users with dynamic baseline scenarios:* | |
| Any recalculations made during the goal period, which drivers were updated, updated values alongside original values, and recalculated emissions alongside the original values |  |
| Any recalculations of allowable emissions and recalculated allowable emissions alongside the original values |  |

**Part 4: Assessing goal achievement (Chapter 9)**

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| Reporting requirement | Response |
| The difference between accountable emissions (or emissions intensity) and allowable emissions (or emissions intensity) |  |
| Whether the goal was achieved or not achieved (separately for in-jurisdiction emissions goal and out-of-jurisdiction emissions goal, if relevant) |  |
| Complete GHG inventory for the target year (for single-year goals), relevant year of the target period (for annual multi-year and average multi-year goals), or over the target period (for cumulative multi-year goals), including out-of-jurisdiction emissions if relevant |  |
| Target year emissions (for single-year goals), emissions in the relevant year of the target period (for annual and average multi-year goals), or emissions over the target period (for cumulative multi-year goals) separately by gas (in tonnes) and in tonnes of carbon dioxide equivalent (CO2e) |  |
| For users that include the land sector in the goal boundary or treat it as a sectoral goal: Emissions and removals separately for each selected land-use category, activity, pool, and flux, as relevant, including all calculation methods used, including any use of special accounting provisions, such as those associated with natural disturbances |  |
| Accountable emissions in the target year (for single-year goals), relevant year of the target period (for annual and average multi-year goals), or over the target period (for cumulative multi-year goals) separately by gas (in tonnes) and in tonnes of carbon dioxide equivalent (CO2e) |  |
| For users with base year intensity goals: Accountable emissions intensity, the level of output in the target year or period, and the data sources used to determine the level of output |  |
| The type, vintage, and quantity (in terms of tonnes of carbon dioxide equivalent) of transferable emissions units retired and sold in the target year, relevant year of the target period, or over the target period |  |
| For users that treat the land sector as an offset: The change in net land-use emissions in the target year(s), separately reported for each selected land-use category, activity, pool, and flux, as relevant, including all calculation methods used, including any use of special accounting provisions, such as those associated with natural disturbances |  |
| Any emissions recalculations, including recalculations of base year emissions, base year emissions intensity, baseline scenario emissions, and allowable emissions or emissions intensity, and the recalculated values alongside the original values |  |
| Any dynamic baseline scenario recalculations made during the goal period, which drivers were updated, updated values alongside original values, and recalculated emissions alongside the original values |  |
| Any recalculations of allowable emissions and recalculated allowable emissions alongside the original value |  |

**Part 5: Verification (Chapter 10)**

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| Reporting requirement | Response |
| Whether the goal assessment was verified, and if so, the type of verification performed (first party or third party), the relevant competencies of the verifier(s), and the opinion issued by the verifier |  |