



INFORMATION NOTE ON TABLES OF CALCULATION FOR APPROVED METHODOLOGIES AND TOOLS

(Version 01.0)

I. Background

1. The Executive Board of the clean development mechanism (CDM) (hereinafter referred to as the Board), at its fifty-ninth meeting, agreed as part of its management plan (MAP) for 2011 to develop tables of calculation for a number of approved methodologies and tools (meeting report, Annex 17). The secretariat, with the support of the Methodologies Panel, has elaborated three tables of calculation for approved tools. This information note describes the work undertaken so far and highlights different options for consideration by the Board on how the calculations that are part of project design documents and monitoring reports could be further standardized.

II. Development of tables of calculation

2. The three first tables of calculation were developed for three CDM tools, as these tools are very broadly applicable. The selection of the three tools was based on an assessment of all approved methodologies and tools based on two criteria: (i) how often the methodology or tool is applied by project participants; and (ii) the complexity of the calculations. The tables were developed based on Microsoft Excel, as this software is available to most project developers. A consultant was hired to support the development of the tables.

3. The approach taken was discussed during a practitioners' workshop on CDM standards that was held in Bonn from 8 to 10 June 2011. The workshop was organized by the secretariat in order to interact with the stakeholders regarding different aspects of the CDM standards. Stakeholders that are also developing monitoring software and similar tables of calculations presented their approaches and products. The presentations were followed by a discussion in which the following key issues were highlighted:

- (a) The use of the tables should be optional;
- (b) The calculations in the Microsoft Excel sheets should be locked, which would facilitate the work of designated operational entities (DOEs) because they will not need to verify the calculations;
- (c) The approach is more suitable for ex ante calculations at the validation stage, rather than for the verification activities, as for ex post calculations more sophisticated project-specific tools are required to gather the monitored data.

III. Options for using the tables

4. Based on the feedback received during the practitioners' workshop, the Board may wish to consider different options regarding how the tables could be used:

- (a) The tables could be made available for download from the UNFCCC website. With this option, stakeholders would be able to use the tables for the purposes of either ex ante or ex post calculations. While it is possible to protect the calculations of the tables in a way that formulae cannot be changed, such protection could be unlocked by the users. This implies that the DOEs would still need to check whether the calculations are performed correctly. However, this check would be simplified to some extent;



- (b) The tables are made available to be used online from the UNFCCC website. With this option, the correctness of the calculations could be ensured and a validation/verification of the calculations would not be needed;
- (c) A combination of the two above options.

IV. Future work on tables of calculation

5. Based on the feedback received during the practitioners' workshop and the ongoing activities by other entities, the Board may consider different options for related work as part of its MAP for 2012. Some other agencies, such as IGES, are in the process of developing similar tables of calculation. Moreover, many project developers and DOEs use web-based software that may also allow for automatic calculation of emission reductions but has several other advantages over spreadsheets. The Board may wish to request the secretariat to identify and analyze potential options for its consideration for the MAP 2012, including the development of web-based software and enabling the submission of tables of calculation by third entities for approval by the Board.

History of the document

Version	Date	Nature of revision(s)
01.0	16 September 2011	Initial publication. At its fifty-ninth meeting the Board agreed to develop tables of calculation for approved methodologies and tools (EB59, Annex 17).
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