4 May 2018
SB 48, APA agenda item 3 (mitigation)
11:00-12:00, Chamber Hall
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My shorthand/acronyms:

GROUP/Country intervening on behalf of group: (other group/party statements supported by group/country) ABU = Argentina, Brazil, Uruguay CF = co-facilitator ID = identify MPGs = modalities, procedures, and guidelines PA = Paris Agreement PAWP = Paris Agreement Work Program KP = Kyoto Protocol § = section ¶ = paragraph Art = article dec = decision re = regarding CBDR/RC = common but differentiated responsibilities/with respective capabilities ETF = enhanced transparency framework BTR = biennial transparency report LTG = long-term goal ITMOs = internationally traded mitigation outcomes MOI = means of implementation CB = capacity building ICTU = information for the comparability, transparency, and understanding TACCC = Transparency. Accuracy. Completeness. Comparability. Consistency. GLs = guidelines GWP = global warming potential … = missed intervention (sorry)

<u>**CFs**</u>: May the Fourth be with you, and all of us.

- How should the principles of the PA be reflected in accounting for NDCs?
- Is accounting about principles, specific rules, some combination of both, of is it instead to be achieved through transparency?
- In light of national determination and the diversity of NDCs, do targets need to be quantified as part of accounting? If so, what types of NDCs need to be quantified, in what circumstances and for what purposes?
- What level of detail in the guidance on accounting is required to ensure the PA can function effectively in line with its Art 4, ¶ 13 as well as ¶ 31 of dec 1/CP.21?

<u>**EU**</u>: …

Bangladesh:
- Let's not get bogged down on whether guidance prescriptive or not.
- We must sincerely adhere to provisions under the Convention and the Paris Agreement. Let's look back on the existing arrangements. We've been effectively implementing the IPCC GLs. All countries strive to use higher tiers and they're not taking into account whether the GLs mandatory or not. Let's focus on how parties can improve their ability to reach higher tiers.

St. Lucia: (*mentioned slide of questions shown yesterday, listed above*)
- Principles of PA reflected in accounting: it's about operationalizing principles through rules and support countries in complying with requirements. GLs should set out which common metrics give specificity we're looking for. Should address avoidance of double-counting.
- Transparent info essential but transparency alone insufficient; inventory reporting not enough alone. NDCs don't track inventory reporting. Need important level of detail that has to account for ITMOs and land use. Aggregate information in pursuit of 1.5C temperature limit.
- Need of quantification: quantification of intended impacts essential for PA to actually operate properly. Math of emissions and removals; we need to know what parties' planned action will do to what atmosphere sees. Art 4 and 6 have important interactions.
- Level of detail: enough to assist parties in applying different methodologies to their NDC types. Fairly limited number of categories of NDCs brought forward. Quantifying impacts for these types.
- Guidance should help parties with particular accounting problems.

Japan:
- Accounting essential for tracking progress; how and what to account. Applicable to all NDCs and parties.
- IPCC methodologies: support EU's ideas that for consistency, parties improve coverage and have to explain any changes between communication and implementation.
- Support Zimbabwe's idea re accounting for land sector. Use existing methods for now.
- Guidance on how best to avoid double-counting, or avoidance of counting in land sector.
- Support Brazil on importance of avoidance of double-counting in Art 6.

NZ:
- Principles-based approach: achievement measured and against what benchmark. Regularly report progress through ETF. Guidance has to accommodate universal nature of NDCs under Art 4. Elements that give effect to provisions of Art 4.13. What to do if no applicable approach to NDC – should be addressed. Each party should draw from existing approaches under Convention or KP as appropriate and explain why its methodologies appropriate where no approach applicable.
- Accounting applies before, during, and at conclusion of NDC period.
- Value in exploring various attributes in benchmarks included – we don't see different types of NDCs.
- Value in exploring degree to which we can elaborate on principles to provide greater clarity and level of detail, particularly over time. Agree with others on expanding on specificities on land-sector guidance.
- Support what's "sent out" to transparency framework.

Mexico:
- Reflecting PA principles: transparency reflected as info on how countries plan to assess NDC and process followed by countries. Accuracy refers to use of shared/common methodologies. Guidance provided for neither under- or over-estimating emissions. Completeness – quantification of sectors

and removals. Comparability – support EU that more common metrics need to be adopted. How to compare NDCs that don't have quantifiable targets? Avoiding double-counting, particularly under Art 6. How to account for other environmental and social impacts. It's about operationalization of rules but also about how countries assess and evaluate their progress on NDCs.

- Not all NDCs need to be quantified, but those that lend themselves to quantification should make best efforts to do so. Otherwise, level of guidance here can be about process, assisting guidance and identifying where other guidance should be developed as needed.

US:
- Correct focus here on the "how" of what we're trying to achieve.
- Agree # of elements unique to this room. For those issues in other rooms, use of placeholders appropriate.
- Importance of not under or over counting.
- Understand concerns expressed by Bangladesh; interested in exploring process by those GLs come into this framework and useful vehicles for those GLs.

Brazil (ABU):
- See convergence that vehicle to account is BTR under transparency framework
- Guidance to be adopted should adopt metrics of IPCC to quantify and include reference that parties continue to report on gas by gas basis; units of mass
- No guidance by sectors. Only focused and specific guidance for three issues in land sector.
- Cross reference to dec on Art 6 would suffice when talking about that layer, and applicable to those parties who want to use Art 6 towards their INDCs.

Switzerland: Guiding questions useful
- PA principles useful; mandate is to give effect to elements
- Procedural elements, e.g. timing of application and revision: we shared our views already; important elements.
- CB: concerns acknowledged but hard to have discussion in the abstract. Would like to hear in specific elements.
- Transparency framework place central role in accounting, but other moments in time when guidance will need to be applied: communication, implementation, and reporting on achievement.
- Six areas for further elaboration:
  - Methodologies and common metrics:
    - Parties to use 100 year GWPs (IPCC) for accounting
    - 2006 IPCC GLs. Upon adoption of more recent GLs, these should be used.
  - How to draw from existing approaches
  - Consistency
  - Continuity of coverage
  - Art 6
  - Land sector:

China (LMDCs):
- Accounting for before, during, and after: ex post is about transparency, and not about accounting as we are discussing in this session.
- Hope to have clear guidance on accounting for MOI, particularly tech support, and clear guidance on how to avoid double-counting.

- More detailed guidance not necessarily more helpful; need to take into account different national circumstances of parties.

Norway:
- Need simple but robust accounting that can be used by all.
- Use most recent IPCC GLs
- Avoidance of double-counting under Art 6; relevant here too.

KSA (Arab Group) (aligned with LMDCs):
- Accounting should not undermine different national determination of parties or CBDR
- Accounting guidance should be bifurcated and reflect operationalization of Art 4.7 and co-benefits

Indonesia: …

Canada:
- Principles of accounting already in Art 4.13
- A lot of existing guidance already being used that provides clarity on approaches taken. Includes guidance on land sector; most general accounting concepts also work for land sector but might need additional details to address nuances.
- Prescriptiveness and level of detail: what's need to ensure that parties respect and operationalize principles. Doesn't need to be that much.
- Capacity: Agree with those who see it as a concern; guidance must work for all of us; helpful if parties ID specific capacity concerns with respect to specific elements. Guidance should not impose additional burden.
- Avoidance of double-counting: Already required that parties ensure avoidance of double-counting; Art 6 is one particular instance where avoidance of double-counting should happen and that guidance should be discussed there. But here, more general guidance on avoidance of double-counting.

Tuvalu:
- Support St. Lucia's statement
- Land sector complicated; not sure we can drill down to level of detail proposed by NZ. Maybe more general references. Because we're taking on a much broader set of countries and capabilities.

Egypt (associated with AGN):
- Account for NDCs in accordance with CBDRRC: bifurcated guidance and it should cover action and support in balanced manner. Simple guidance.
- Progress informed by SBSTA
- Methodologies and approaches not common because one size does not fit all.
- Let's avoid using language without consensus like land sector
- Discussion on accounting should be done here, not transparency.

Colombia:
- Accounting crucial for environmental integrity; TACCC principles related to collective efforts to achieve temperature goal
- "Accounting" here is the process or work of keeping carbon accounts.

CF: Canada and NZ still on the list; will try to get more time. Next session tomorrow at 10:00 in Room Genf. Start with features.