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Agenda item 3(a–c)

Further guidance in relation to the mitigation section of decision 1/CP.21 on:

Features of nationally determined contributions, as specified in paragraph 26

Information to facilitate clarity, transparency and understanding of nationally determined contributions, as specified in paragraph 28

Accounting for Parties' nationally determined contributions, as specified in paragraph 31

Parties' views regarding further guidance in relation to the mitigation section of decision 1/CP.21

Information document by the secretariat

Addendum

1. In addition to the 13 submissions contained in document FCCC/APA/2016/INF.1 and the 5 submissions in document FCCC/APA/2016/INF.1/Add.1, 4 further submissions have been received.
2. In accordance with established practice, these submissions are attached and reproduced* in the languages in which they were received and without formal editing.¹

* These submissions have been electronically imported in order to make them available on electronic systems, including the World Wide Web. The secretariat has made every effort to ensure the correct reproduction of the texts as submitted.

¹ Also available at <<http://unfccc.int/5900>>.

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Paper no. 1: Australia

Submission to the Ad Hoc Working Group on the Paris Agreement on the mitigation section of the Paris Decision 1/CP.21**October 2016**

Australia welcomes the opportunity to share its views on the mitigation section of the Paris Decision 1/CP.21 (Paris Decision). This submission addresses guidance on: features of nationally determined contributions (NDCs), information to facilitate clarity, transparency and understanding of NDCs, and accounting for Parties' NDCs.

The Paris Agreement sets an ambitious collective goal to hold the increase in global average temperature to well below 2 degrees Celsius above pre-industrial levels, keeping 1.5 degrees in sight. Together, Parties will achieve this goal by each communicating (and implementing) successive, increasingly ambitious NDCs to reduce greenhouse gas emissions in their economies. Agreed guidance on features, information for clarity, transparency and understanding, and accounting for NDCs will help countries develop and implement clear and ambitious NDCs. In turn, this will promote mutual trust and confidence, help countries to attract investment and to engage in international markets, and allow an assessment of whether we're on track to reach the Paris Agreement goals.

In keeping with the spirit and objectives of the Paris Agreement, guidance on features, information and accounting should:

- respect the principle of national determination of contributions, while promoting transparency and accountability, and safeguarding environmental integrity
- accommodate all NDCs, taking into account variables in types of reference point, base years, timeframes and/or periods of implementation, and scope and coverage
- recognise the special circumstances of Small Island Developing States and Least Developed Countries
- apply to subsequent commitment periods (with flexibility for countries to apply agreed guidance to the first commitment period if they choose to do so).

Features of NDCs

NDC features describe the universal qualities that all NDCs have, notwithstanding the diversity of NDCs that have been submitted. In this way, they promote comparability and foster mutual trust and ambition – as countries can be reassured that each will play their part, in accordance with their different national circumstances and capacity.

The Paris outcome outlines some NDC features. For example, it provides that each Party's contribution will be nationally determined; that each successive NDC will represent a progression on the Party's current NDC; and that NDCs will reflect the country's highest possible ambition in light of national circumstances and capacity. It also provides that all Parties will have or will move over time towards economy-wide

emission reduction or limitation targets, and that Parties will account for their NDCs (which requires a level of quantifiability).

The Paris decision also mandates Parties to develop further guidance on features. In developing further guidance, Parties should:

- build on countries' experience in developing and preparing to implement NDCs
- build in a cycle of continuous learning, so that Parties can suggest further guidance over successive NDC commitment periods.

Information to facilitate clarity, transparency and understanding of NDCs

All Parties must provide the information necessary to facilitate clarity, transparency and understanding of their NDC. This information:

- provides certainty of action, sending strong signals for businesses and communities to invest in the transition, and to attract climate finance
- improves comparability and builds trust at the outset, encouraging countries to move in step with each other
- enables accurate tracking of individual effort, and thereby informs the global stocktake.

Experience with the first round of INDCs will assist in the development of this guidance. The UNFCCC Secretariat's Synthesis Report on the Aggregate Effect of INDCs suggests most Parties submitted information in accordance with existing guidance. However, the Synthesis Report also highlights the substantial variation in how the elements were elaborated, and challenges related to the quality, clarity and completeness of INDCs.¹

Further guidance under APA agenda item 3(b) should help each Party to provide the information that is necessary to track progress towards, and account for, its contribution. To this end, guidance should be consistent with, and informed by, the transparency framework under Article 13, and accounting guidance developed under Article 4 paragraph 13 and Article 6 paragraph 2.

Guidance should be sufficiently broad to apply to all types of NDCs, but, as needed, elaborate how specific pieces of information would apply to variables in NDCs.

Guidance should build on existing guidance in paragraph 27 of the Paris Decision, including, for example:

- '*quantifiable information on the reference point*' required for different NDC types (e.g. for absolute targets, the base year and emissions in the base year)

¹ UNFCCC Secretariat (2016), *Synthesis Report on the Aggregate Effect of INDCs*, <http://unfccc.int/resource/docs/2016/cop22/eng/02.pdf>

- information on *'scope and coverage'* applicable to all NDC types (greenhouse gases and sectors included in the NDC) and additional information required for non-economy-wide NDCs (for example, an explanation of why any sectors or categories were excluded)
- *'assumptions and methodological approaches'* used to determine baselines, projections, and reference points in the NDC, consistent with accounting guidance under Article 4, paragraph 13 and Article 6, paragraph 2 (e.g. assumptions of main emissions drivers, GDP/population growth rates, inclusion of policies and measures)
- *'planning processes'* including an indication of policies or policy processes to prepare to implement NDCs – recognising that plans will continue to evolve over the NDC period
- from the second commitment period, how the NDC represents a progression on the Parties' current NDC.

Accounting for Parties' NDCs

Robust accounting guidance that can accommodate all types of NDCs is critically important:

- to ensure Parties' genuine efforts are recognised
- to build trust and mutual confidence in the implementation of NDCs
- to help attract international finance
- to facilitate participation in, and underpin confidence and integrity of, international markets
- to promote comparability of outcomes that allow an aggregate assessment of overall progress towards the Paris Agreement's goals through the Global Stocktake.

The Paris Agreement requires all Parties to account for their anthropogenic emissions and removals corresponding to their NDCs. To do this, Parties will need to consider the three stages of accounting, as appropriate:

1. quantifying contributions in the context of preparing NDCs
2. tracking progress during NDC implementation
3. comparing quantified NDCs with outcomes after the NDC implementation period.

At each of these stages, Parties are required to promote environmental integrity, transparency, accuracy, completeness, comparability and consistency, and ensure the avoidance of double counting, in accordance with guidance agreed under this work stream.

Guidance should address, among other things:

- use of IPCC methodological guidance
- common metrics for calculating greenhouse gas equivalents

- specific issues related to quantifying projected baselines, including: the use of data in assumptions and projections, inclusion of relevant policies in baselines, and the process for updating and adjusting dynamic baselines
- issues related to the scope and coverage of NDCs, such as how to demonstrate increasing coverage over time, and avoid leakage
- tracking the use of 'internationally transferred mitigation outcomes' towards different types of NDCs (consistent with the accounting guidance developed under Article 6, paragraph 2)
- land sector issues, where not addressed as part of the above

Guidance should accommodate all types of NDCs, to assist all Parties to meet their obligation to account. Where possible, guidance and expectations should be set that are common for all Parties, to avoid duplication in guidance and facilitate comparability. However, some guidance may not apply to all circumstances, and fit-for-purpose guidance and alternative approaches may be needed to address issues specific to NDC types, circumstances and genuine issues of capacity. These options should be considered on a case-by-case basis for each issue.

Way forward

Clarity on the features, information and accounting is needed well ahead of the first revisit of NDCs in 2020. Parties should move expeditiously at Marrakesh to establish expert-level technical discussions on the three sub-items under APA agenda item 3. Flexibility should be afforded to experts to allocate time to each sub-item appropriate to the level of technicality.

Australia recognises the inherent linkages between this item and agenda items on transparency and markets. These should proceed in parallel to ensure timely conclusion of negotiations. Where appropriate, joint meetings of relevant expert groups could be convened to identify and address specific points of commonality.

Paper no. 2: Norway

Norway's submission on *features, information to facilitate clarity, transparency and understanding, and accounting of Parties' Nationally Determined Contributions*

Norway welcomes the opportunity to provide input to further guidance on mitigation in accordance with paragraphs 26, 28, and 31 of Decision 1/CP.21.

Our point of departure is that the mitigation elements in Article 4 of the Paris Agreement article should be seen as a **continuum**. First, the Nationally Determined Contributions (NDCs) and its up-front information shall provide the information necessary for clarity, transparency and understanding. Second, the NDC and its up-front information form the basis for tracking progress towards achieving the NDC through the mitigation component of the enhanced transparency framework. This would be done regularly throughout the time frame of the NDC, no less frequently than every second year. Third, Parties shall account for their anthropogenic emissions and removals corresponding to their NDCs. Accounting is in our view done after the NDCs target year/years.

While there is a sequencing in time, there must be **consistency** between the features of the NDCs, the up-front information provided when communicating NDCs, information on progress in implementing and achieving NDCs under the enhanced transparency framework and accounting.

1. Features

The Paris Agreement sets out some **characteristics** of the NDCs in Article 4, that provide direction to what Parties should do to achieve the long-term temperature goal set out in Article 2 of the Paris Agreement and to achieve a balance between anthropogenic emissions by sources and removals by sinks of greenhouse gasses in the second half of this century.

The first and foremost characteristic of a NDC is that it is **nationally determined**.

Further, the Paris Agreement outlines characteristics of NDCs that refer to **ambition and progression**, in that each Party's NDC:

- will represent the highest possible ambition
- will reflect progression beyond previous efforts
- reflect that developed countries should take lead by undertaking economy wide absolute emission reduction targets and that developing countries should continue to enhance their mitigation efforts and are encouraged to move over time towards economy-wide emission reduction or limitation targets.

The characteristics referring to progression will reflect common but differentiated responsibilities and respective capabilities, in the light of different national circumstances.

Some characteristics refer to **when and how NDCs are communicated and how NDCs are accounted for**, in that NDCs:

- shall be communicated every fifth year
- may be adjusted at any time with a view to enhancing its level of ambition
- shall be communicated with information that provides clarity, transparency and understanding
- shall be accounted for in a way that promotes environmental integrity, transparency, accuracy, completeness, comparability and consistency, and ensure the avoidance of double counting
- shall be informed by the outcome of the global stocktake

The above characteristics are all outlined in Article 4 of the Paris Agreement. We would also highlight that the regular reporting on progress through the enhanced transparency framework in Article 13 may also be viewed as a characteristic of the NDCs, bearing in mind that the enhanced transparency framework is broader and applies to other key elements of the Paris Agreement.

It is important to keep the features **clear, general, durable and simple**. In our opinion, the above **NDC characteristics already serve as NDC features**, providing a common point of departure for Parties to form their individual NDCs. These features will be reflected throughout the NDC "cycle", starting from the point when it is communicated, through its reporting and in the end of the time frame of the NDC when it is accounted for. We note that the accounting may fall outside the timespan of the NDC cycle as the time frames of some NDCs are beyond the five year NDC "cycle". When the deliberations on common time frames called for in Article 4.10 of the Paris Agreement are finalized, the possible specificity and synchronicity on time frames should be reflected.

2. Up-front information to facilitate clarity, transparency and understanding

While features reflect the characteristics of Parties NDCs, the up-front information (UFI) accompanying the NDCs shall provide the information necessary for clarity, transparency and understanding of Parties' mitigation objectives in the Paris Agreement.

The current INDCs/NDCs reflect a diversity of targets and approaches to reach them. Analysis of the current INDCs/NDCs show that there is need for **further information** to understand efforts.

The list in para 27 of Decision 1/CP.21 reiterates a decision that was made at COP20, before the Paris Agreement was adopted. After the adoption of the Paris Agreement, the information requirements should be reviewed in the light of the NDC features and provisions of Article 4. The list in para 27 outlines broad categories of information and serves as a good basis to elaborate what further information may be included to provide clarity, transparency and understanding to the NDCs. There is a need to create consistency between the parameters which the Agreement established for NDCs and the content of up-front information, and we also see it as important to **include additional and more specificity to the types of information already listed in paragraph 27**. It is for example particularly important to understand the assumptions that Parties have based their NDCs on.

We recognize that delivering on specificity must be viewed in light of capacity, but we need a minimum level of specificity that should apply to information put forward in the NDCs. When efforts under the Paris Agreement become more ambitious over time, this will require more information to explain and communicate the enhanced ambition.

On the additional **information and specificity** we would highlight that information on **assumptions and methodological approaches** should include:

- information on the assumptions and the parameters of the business as usual (BAU) scenarios where these have been used, including expected projections of GDP and population growth
- identifying metrics and use of IPCC methodological guidance
- information about the scope and coverage of the efforts in the land sector in the mitigation outcome
- whether the Party intends to use of markets and other cooperation under Article 6 or not

Further clarity, transparency and understanding of **quantifiable information on reference point** would benefit from information on;

- the methodological approaches for determining BAU scenarios, and information on whether these are fixed or will be revised
- whether base year emissions, if relevant, are locked or not, including information on the approach to recalculate
- emission projections, if available
- multiyear emission budgets, if possible

Further clarity, transparency and understanding of **scope and coverage** would benefit from information on;

- whether the Party intend to increase the scope and coverage throughout the time frame of the NDC

That each Party's NDC will represent and reflect its highest possible ambition is a "feature" of NDCs and information on what "highest possible ambition" entails may therefore be included in the up-front information communicated on the NDC.

While up front information serves the purpose of bringing clarity, transparency and understanding to the NDCs, UFI will also be important in reporting and accounting. Clarity on UFI will allow a more straightforward reporting of progress towards implementing and achieving individual Parties' NDCs, using the same parameters in reporting as in the formulation of the NDC. In this context, we would like to recall the importance of consistency between the methodology communicated in the NDC and the methodology used for reporting on progress, as called for in paragraph 94 b of 1/CP.21.

Further, UFI is important for the global stocktake that will assess the overall effect of the NDCs (ref. paragraph 99, 1/CP.21).

Questions for further elaboration:

- What would be minimum requirements/standards to bring clarity, transparency and understanding to different types of NDCs
- What parameters could be used for non-absolute targets, e.g. intensity targets or proxy-based targets?
- Should changes in methods and assumptions be allowed during a NDC time frame. If so, how should this be communicated?

3. Accounting

Accounting is in our understanding done after the NDCs target year/years and shall elaborate whether and/or to which extent a Party achieved its targets.

For accounting purposes, it is important that the up-front information provides clarity, transparency and understanding to the NDCs and how Parties expect to achieve them. Up-front information of good quality will facilitate the reporting on progress and eventually the accounting for NDCs. It is therefore a particularly strong, continuous link between UFI, reporting and accounting.

Accordingly, there is a strong link to APAs work towards implementing the enhanced transparency framework, since Article 13.7 states that each Party shall regularly provide information necessary to track progress made in implementing and achieving its NDC. This information may be considered a stepping-stone for the accounting for the NDC.

The **design** of the accounting guidance must adhere to the accounting principles outlined in the Paris Agreement. They must accommodate progression of the NDCs and new elements as the coverage of the Parties' respective NDCs, where relevant, expands in terms of capturing anthropogenic emissions and removals in a comprehensive manner.

Using information from national GHG inventories to account for Parties NDCs is essential because predefined use of methodologies and metrics (IPCC, as accepted by the COP/CMA) ensures comparability and consistency in tracking progress and ensuring the successive nature of Parties NDCs.

Below, we have commented on the specific elements of accounting in bullet point a) to d) of paragraph 31 of 1/CP.21.

Paragraph 31 a) Parties account for anthropogenic emissions and removals in accordance with methodologies and common metrics assessed by the Intergovernmental Panel on Climate Change and adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;

- As mentioned above, the NDCs vary in type and characteristics. One characteristic that is common for several is the inclusion of emissions and removals of greenhouse gases, either in the form of an absolute, quantified target for one or more sectors, in the form of a quantified intensity target for one or more sectors, or another approach. It is our firm belief that where emissions and removals are estimated, as a quantified target in itself or as an element of the target, the most recent IPCC Guidelines or other supplementary information by the IPCC, as accepted by the COP/CMA, should be applied.
- Using common methodology and common metrics to estimate emissions by sources and removals by sinks will ensure comparability between Parties sectors, and commitment periods.
- Estimations of other indicators, such as economic indicators, may be required to account for Parties' NDCs. There is merit in ensuring consistency between internationally reported figures and the figures used to account for the NDC. Large inconsistencies between figures reported to other international bodies may warrant further elaboration to ensure transparency.

Paragraph 31 b) Parties ensure methodological consistency, including on baselines, between the communication and implementation of nationally determined contributions;

- To ensure consistency between the communication and the implementation of a NDC ("contribution cycle"), Parties shall ensure that:
 - o definitions are used consistently, and shall, if the definition has been changed, provide an explanation

- the accounting approaches, including methodologies and baselines, are consistent over time and consistent with the NDC
- One example: According to decision 2/CMP.7, Parties shall demonstrate methodological consistency between the reference level and reporting for forest management during the second commitment period under the Kyoto Protocol. Parties shall make technical corrections, if necessary, to ensure consistency, including applying IPCC methods for ensuring time-series consistency, and shall report on how these corrections were made. We see merits in such accounting rules, and are open to discuss if this should apply also in the period after 2020, both for forest management reference levels, and to ensure methodological consistency between the communication and implementation of NDCs, including quantitative and qualitative indicators required to account for the NDCs.

Paragraph 31 c) Parties strive to include all categories of anthropogenic emissions or removals in their nationally determined contributions and, once a source, sink or activity is included, continue to include it;

- To fulfil the principle of completeness, it is crucial that Parties should move towards including all categories of anthropogenic emissions and removals in their NDC and account for all of them. We believe flexibility should apply primarily to the determination of each Party's NDC

Paragraph 31 d) Parties shall provide an explanation of why any categories of anthropogenic emissions or removals are excluded;

- Parties shall in their explanation provide an estimate, preferably quantitatively, of the possible effect including any omitted categories would have on the accounting.

Specific elements concerning guidance to accounting for the land sector

- As the NDCs develop towards covering emissions by sources and removals by sinks comprehensively, we believe accounting for the land sector should move towards a land based approach, i.e. including the six land-use categories as specified by the
 - IPCC, and currently reported on under the Convention in Parties' National Inventory Reports (NIR). Building on the approach under the Convention will facilitate a coherent approach for inventories, reporting and accounting,
- Parties should specify how the land sector is included in its NDC. This includes transparent, realistic and verifiable information on the establishment of baselines or reference levels.
- Parties should strive for greater coverage of the land sector over time.
- We recognize that many parties are making impressive efforts to tackle emission in the land sector, forests in particular. The ongoing work on REDD+ is an indicator of this. Forest land is one of six categories in the IPCC Guidelines and we believe it could be fruitful to discuss how this may be reflected in the guidance on accounting. In our view, there is merit in discussing the approach to accounting for all land categories, to reduce the risks for leakage.

Questions for further elaboration:

- What format should be developed for accounting?
- How can we best build on existing approaches while ensuring a comparable and coherent approach?
- How to support robust and verifiable measures covering emissions and removals in the land sector?

4. Further work

We have in this submission elaborated on some key considerations for providing further guidance to the mitigation elements of the Paris Agreement. Further outlining these issues on up-front information and accounting will require in-depth and technical work that a negotiation setting will not allow. We suggest that we in Marrakech can agree on a time schedule for how we will provide guidance for the technical work. We believe that carrying out technical workshops would serve the purpose of providing the necessary technical input to the negotiations on further guidance to UFI and to establishment of the accounting guidance. This will allow time and enable Parties to be provided with substantive information that would further their work and considerations in these elements.

Paper no. 3: Russian Federation

Предложения Российской Федерации**по пункту повестки 3 Специальной рабочей группы по Парижскому соглашению**

Москва, 27 октября 2016

Предложения подготовлены в соответствии с решением Специальной рабочей группы по Парижскому соглашению по пункту повестки 3.

В отношении пункта 3 повестки дня Специальной рабочей группы по Парижскому соглашению «Дальнейшие руководящие указания в отношении раздела, посвященного предотвращению изменения климата, решения 1/CP.21, применительно к:

а) **характеристикам определяемых на национальном уровне вкладов**, о которых говорится в пункте 26»:

Учитывая необходимость достижения цели Парижского соглашения, указанной в статье 2, всем странам следует стремиться формулировать их определяемые на национальном уровне вклады в абсолютном выражении. Сфера охвата задействованных секторов экономики в рамках национальных целей должна увеличиваться с течением времени. Соответственно, при разработке руководящих указаний по характеристикам определяемых на национальном уровне вкладов может быть предложено рассмотреть возможность установления крайних сроков формулирования развивающимися Сторонами их определяемых на национальном уровне вкладов в абсолютном выражении. Эти сроки развивающиеся Стороны должны сообщить вместе с их подачей следующего определяемого на национальном уровне вклада до 2020 года.

При этом основополагающим принципом должен оставаться самостоятельный выбор Сторон по величине абсолютного сокращения выбросов парниковых газов, а также мер, которые эта Сторона предпринимает для достижения поставленной цели на национальном уровне.

Применительно к «б) **информации, призванной способствовать ясности, транспарентности и пониманию определяемых на национальном уровне вкладов**, о которой говорится в пункте 28»:

Для содействия ясности и транспарентности, а также возможности глобальной оценки соответствия цели Рамочной конвенции ООН об изменении климата ООН (РКИК ООН) и Парижского соглашения необходимо, чтобы информация по определяемым национальнымкладам всех Сторон содержала сходную информацию. Следует отметить, что большинство аспектов необходимой сопутствующей информации уже перечислено в пункте 27 решения 1/CP.21, которая включает информацию об исходной точке, сроки и/или периоды осуществления, масштаб и сферу охвата, процессы планирования, допущения и методологические подходы по оценке и учету антропогенных выбросов и, в соответствующих случаях, абсорбции, а также информацию о том, почему Сторона считает, что

ее определяемый на национальном уровне вклад является справедливым и амбициозным в свете ее национальных условий, и как он способствует достижению цели Конвенции, изложенной в статье 2. Следует предложить, чтобы формулировки масштаба и сферы охвата соответствовали названиям основных секторов, а также категориям источников выбросов и поглотителей в соответствии с методическими рекомендациями МГЭИК.

При описании методологических подходов было бы целесообразно давать ссылку на соответствующий документ, в котором детально эта методика описана, например, национальный доклад о кадастре.

Полагаем целесообразным предложить, чтобы представляемая информация по определяемым национальным вкладам тех Сторон, которые определяют свои цели в относительном выражении, содержала также прогнозируемое количество выбросов парниковых газов на срок окончания действия этого вклада в абсолютном выражении.

Применительно к «с) отчетности по определяемым на национальном уровне вкладам Сторон, о которой говорится в пункте 31»:

Данный пункт повестки относится не только к отчетности, но и к правилам зачета достигнутого сокращения выбросов и усиления абсорбции в национальных обязательствах.

Учитывая, что основными принципами Парижского соглашения являются добровольность и самостоятельный выбор страны, в разрабатываемых правилах зачета антропогенных выбросов и поглощения необходимо предусмотреть возможности гибкого подхода при установлении базового уровня. Базовые уровни или т.н. «исходные точки» должны определяться странами самостоятельно для любого сектора или категории

источников и поглотителей в любой период обновления своих определяемых на национальном уровне вкладов.

Российская Федерация поддерживает предложения по ведению переговорного процесса по данному пункту повестки в качестве единой группы, без выделения групп по отдельным секторам. В рамках такой единой группы следует, однако, рассмотреть вопросы, специфичные для земельного сектора, включая леса. Используя опыт предшествующих лет, исходим из возможности сохранения разработанных ранее положений по экстремальным природным нарушениям. Предполагается целесообразным использовать эти положения (пункты 33-36 решения 2/СМР.7) единым блоком для применения в правилах зачета в рамках Парижского соглашения.

Аналогично этому, правила зачета по продукции лесозаготовок, представленные в пунктах 26-32 решения 2/СМР.7, могут быть использованы в рамках Парижского соглашения в качестве готового блока.

UNOFFICIAL TRANSLATION**Submission by the Russian Federation****on the agenda item 3 of Ad Hoc Working Group on the Paris Agreement****Moscow, 27 October 2016**

The submission is prepared in accordance to the decision of Ad Hoc Working Group on the Paris Agreement on the agenda item 3.

Regarding the agenda item 3 of Ad Hoc Working Group on the Paris Agreement «Further guidance in relation to the mitigation section of decision 1/CP.21 on:

a) **Features of nationally determined contributions**, as specified in paragraph 26»:

Given the need to achieve the goal of the Paris agreement referred to in article 2, all countries should endeavour to formulate their nationally determined contributions in absolute terms. The scope of affected sectors in the framework of the national goals should increase over time. Accordingly, during the development of guidance on the features of nationally determined contributions it is worth to consider the possibility of setting deadlines for developing Parties to formulate their nationally determined contributions in absolute terms. These deadlines developing country Parties could provide by themselves together with their submission of the following nationally determined contributions until 2020.

In the same time in the guidance the fundamental principle must be ensured – an independent choice of the Parties of the absolute reduction target in greenhouse gas emissions as well as those measures that the Party is going to take in order to achieve this goal at the national level.

Regarding item «b) **Information to facilitate clarity, transparency and understanding of nationally determined contributions**, as specified in paragraph 28»:

To promote clarity and transparency, as well as to ensure the opportunities to undertake a global stocktake and assessment of the global conformity to the objectives of the UN Framework Convention on Climate Change (UNFCCC) and the Paris agreement, the information on the national determined contributions from all of the Parties shall contain the similar information. It should be noted that most aspects of the necessary supporting information is already listed in the paragraph 27 of decision 1/CP.21, and includes information on the origin, dates and/or periods for implementation, scope and coverage, planning processes, assumptions and methodological approaches for the estimation and accounting of anthropogenic emissions and, as appropriate, removals. As well as the information about why the Party believes that its nationally determined contribution is fair and ambitious, in light of its national circumstances, and how it contributes to the achievement of the objectives of the Convention set out in article 2.

The Russian Federation is in view that the wording on the scale, scope and coverage of national determined contributions should match the names of the sectors and source categories of emissions and sinks in accordance with the methodological recommendations of the IPCC.

In order to describe the methodological approaches used in the national determined contributions it would be advisable to give a reference to the respective document that details this methodology, for example, the national inventory report.

We believe it is appropriate to suggest that the information provided in the national determined contributions of those Parties that define their targets in relative terms, also included the projected amount of greenhouse gas emissions to the expiration of this contribution in absolute terms.

Regarding item «c) **Accounting for Parties' nationally determined contributions**, as specified in paragraph 31»:

The item (c) relates not only to the reporting, but to the accounting rules of the achieved emission reduction and enhanced sinks in the nationally determined contributions. Given that the main principles of the Paris agreements are a voluntary and independent choice of the country, in order to develop the accounting rules for anthropogenic emissions and sinks it is necessary to provide a flexible approach to establish a baseline. Baseline or so-called "reference point" must be determined independently by countries for each sector or category of sources and sinks at any time of the update of their nationally determined contributions.

The Russian Federation supports the proposal to conduct negotiations on this agenda item as a single group, without isolation of groups by different sectors. However, such single group should consider the issues specific to the land sector, including forests. Using the experience of previous years, we believe that the possibility to maintain previously developed provisions for extreme natural disturbances is essential. We assume it is appropriate to use these provisions (paragraphs 33 to 36 of decision 2/CMP.7) as a single unit for accounting rules in the framework of the Paris agreement.

Similarly, the accounting rules for the harvested wood products provided in paragraphs 26-32 of decisions 2/CMP.7, can be used in the framework of the Paris agreement as a ready-to-use block.

Paper no. 4: South Africa

**SUBMISSION BY SOUTH AFRICA ON MITIGATION: FEATURES, INFORMATION AND ACCOUNTING
UNDER THE APA**

31 October 2016

Item 3, Mitigation: features, information, and accounting

The APA at its first session (APA1) invited Parties to submit their views on several issues, including further guidance in relation to the mitigation section of decision 1/CP.21 on: (a) features of nationally determined contributions, as specified in paragraph 26; (b) information to facilitate clarity, transparency and understanding of nationally determined contributions, as specified in paragraph 28; and (c) accounting for Parties' nationally determined contributions, as specified in paragraph 31". South Africa hereby presents its initial views on the above items, reserving the right to further elaborate its views during the negotiations.

Features and Information

In considering the issue of mitigation as specified in Article 4 of the Paris agreement, South Africa proposes the discussion of the two NDC agenda items on features and information respectively together, as these are closely related and require co-ordination. South Africa's understanding is that features are characteristics of NDCs, and characteristics of NDCs are defined in the Paris Agreement. Nevertheless, features as outlined in the Paris Agreement require elaboration to operationalize the Agreement. In particular, one feature which needs to be resolved with urgency are common timeframes for NDCs, which Article 4.10 mandates to be considered. South Africa is of the view that, after 2030, mitigation NDCs should have a common 5-year time-frame.

Noting that NDCs are nationally determined and reflect different national circumstances and needs, as minimum information, all mitigation NDCs by developed and developing country Parties must at least be quantifiable, using common IPCC methodologies, for inter alia greenhouse gas inventory data and common metrics, which is a basic condition for comparability and transparency. Each Party's NDC must contain quantified information on how the Party's NDC will contribute to the long-term mitigation goal (Article 4.1), including information on how the NDC is "equitable, fair and ambitious", and how it contributes towards achieving the objectives of the Convention and the goals of the Paris Agreement as set out in its Article 2. This will assist in establishing comparability of effort of all parties. Furthermore, the NDCs of developing countries

should communicate needs in terms of finance, technology & capacity to enable them to implement their NDCs.

Each Party should further elaborate coverage, including sectors, greenhouse gas emission source categories and removals by sinks, and include information on base year, time frames, scope and coverage, assumptions and methodologies, and information on how a country considers its contribution to be 'fair and ambitious' and contribution to Article 2, the objectives of the Convention; and any other elements of information that the CMA decides; for example, reference levels for REDD+. Common implementation timeframes will allow for comparability of all NDCs, and facilitate the assessment of progress towards meeting the global goals, regardless of the country's national circumstances.

Finally, all Parties should outline assumptions made in the development of their NDCs.

Accounting

Principles of accounting are vital in tracking progress in implementing and achieving NDCs, and these should be guided by Article 4 paragraph 13. Information related to tracking progress on NDCs is mandatory under the transparency framework in Article 13, paragraph 7(b) and is subject to technical expert review and multilateral consideration (Art 13.11 and 13.12). Accounting and transparency are crucial to ensuring mutual accountability among Parties for implementing and achieving contributions, that each has Nationally Determined. Accounting will also form an important basis for mechanisms elaborated in terms of Article 6. The existing guidance on reporting in the current transparency arrangements such as the those in the GHG Inventory (GHGI), National Communications, BR and BUR provide a solid basis upon which to build a relevant accounting system. Given the variety of different NDCs, accounting systems will be required to be flexible, but should in all instances be referenced to reporting of emissions under the transparency arrangements. For mechanisms in Article 6, common accounting systems will be required for participating Parties.
