

TASK SHEET ON MITIGATION

1. Article and topic:

Art 3.10 Accounting and 3.11 Methods and Guidance

Could be addressed together with decision paragraphs: 36, 37, 38, 39, 40, 41 and 42

Text:

{3.10 Accounting}

3.10. **Option 1:** [In tracking progress towards achieving their NDMC/NDMCC, Parties shall apply the principles of transparency, accuracy, completeness, comparability, consistency, avoidance of double counting and environmental integrity.]

Option 2: [In tracking progress towards achieving their NDMC/NDMCC, Parties shall apply the principles of transparency, accuracy, completeness, comparability, consistency, avoidance of double counting, and environmental integrity.]

[The rules and guidance related to the tracking of progress towards achieving NDMC/NDMCC accounting [that are set forth in [relevant COP decisions and in] decision 1/CP.21], including with respect to land use [and land-use change] [and forests] [and REDD-plus] [and internationally transferred mitigation outcomes], [shall be adopted by the CMA at its first session and may be amended by any subsequent decisions of the CMA] [so as to improve the clarity, transparency and environmental integrity of this Agreement.]

Option 3:

(a) [Taking into consideration the principles of common but differentiated responsibilities and respective capabilities, and Article 4, paragraph 9, of the Convention] [The rules and guidance related to accounting [that are set forth in [relevant COP decisions and in] decision 1/CP.21], including with respect to land use [and land-use change] [and forests][and REDD-plus][and internationally transferred mitigation outcomes], [shall be adopted by the CMA at its first session and may be amended by any subsequent decisions of the CMA] [so as to improve the clarity, transparency and environmental integrity of this Agreement.]

(b) [In accounting for its NDMC/NDMCC, each Party shall, taking into account the guidance developed under paragraph [x](a) above]:

(i) [Use the common metrics, guidance and guidelines accepted by the IPCC for the estimation of greenhouse gas emissions and removals and agreed by the CMA];

(ii) [Ensure methodological consistency between the definition of the *NDMC/NDMCC* and its implementation];

(iii) [Include an explanation for the exclusion from the *NDMC/NDMCC* of any key categories of emissions and removals, and strive to include these over time];

(iv) [[Ensure that] Once a source, sink or activity is accounted for in a *NDMC/NDMCC*, Parties shall continue to include it];

(v) [[Ensure that] internationally transferred mitigation outcomes to meet its NDMC/NDMCC are real, permanent, additional and verified, are subject to systems to ensure that units are not counted more than once in tracking progress towards nationally determined mitigation commitments, and are supplemental to domestic action].

Option 4: {Deal with accounting in Transparency of Action and Support}

Option 5: No provisions on accounting and land use

Differentiation modulator {A choice to be made for options 1, 2, and 3 of this Article (Art. 3.10)}

Option (a): [Taking into consideration the principles of common but differentiated responsibilities and respective capabilities, and Article 4, paragraph 9, of the Convention]

Option (b): No differentiation modulator applied in this specific paragraph (does not prejudge how or where differentiation is treated in this section).

{3.11 Methods and Guidance}

3. 11. **Option 1:** In the context of their NDMC/NDMCC, when recognizing and implementing mitigation actions in respect of anthropogenic emissions and removals [including from land use [or REDD-plus]], Parties may draw from [/build on] existing methods and guidance under the Convention and from the IPCC.

Option 2: No provisions on accounting and land use.

2. Task

Find solutions and clean text

3. Working mode

Informal work by Parties
