

Informal Note by the Co-Facilitators

Agenda item 3—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; and**
- **accounting for Parties' nationally determined contributions, as specified in paragraph 31**

Note: This informal note is our attempt to informally capture the views expressed by Parties on this agenda item at this session. The note has been prepared under our own responsibility and thus has no formal status. The content of the note is not intended to prejudge further work that Parties may want to undertake nor does it in any way prevent Parties from expressing other views they may have in future.

OVERVIEW OF THE INFORMAL CONSULTATIONS ON THIS ITEM

Prior to this session, at the round table agreed at our last session, Parties engaged in a constructive discussion on all three sub-items under this agenda item. The round table provided an open and constructive environment to further advance the work under this agenda item and helped to enhance mutual understanding of the issues under consideration.

The group met 7 times during this session. At the first two meetings, Parties shared their reflections on the round table and addressed general issues. This was followed by individual discussions on each of the three sub items in the following order: sub-item 3b – further guidance on information to facilitate clarity, transparency and understanding of nationally determined contributions, as specified in paragraph 28; sub-item 3a – further guidance on features of nationally determined contributions, as specified in paragraph 26; and sub-item 3c – guidance on accounting for Parties' nationally determined contributions, as specified in paragraph 31. At the final meeting, the group also discussed ideas on the way forward.

In parallel, the co-facilitators held bilateral consultations with groups of Parties to discuss in detail the outcomes of the session and next steps.

ITERATIVE PROCESS

The first version of this note was made public on 15/05/2017 after addressing all three sub-items in the informal consultations and two rounds of bilateral consultations. There were no substantive changes to this informal note, following the discussions.¹

¹ A typographical error was corrected. Under FEATURES, General reflections, “Nationally determination” has been changed to “National determination”.

CONTEXT

This informal note does not prejudice Parties' views on the final outcome under this agenda item and its three sub-items.

The elements outlined below represent neither "agreed views, ideas or text" nor an attempt to draw any conclusions on possible areas of convergence and/or divergence. These elements should be read as a reflection of ideas and views raised during the exchanges of views during this session, without any assumptions about the extent to which these views are shared among Parties and without prejudice to the identification of further elements.

A wide range of strongly-held views on how to discuss the issues of scope of NDCs and differentiation were shared. While a number of Parties expressed the view that these issues should be discussed under each of the sub-items under this agenda item, a number of other Parties expressed the view that these issues should be discussed elsewhere under the process, and another number of Parties expressed the view that these issues were already treated within the overall architecture of the Paris Agreement.

FEATURES

General reflections

- National determination is a key feature of NDCs
- Further guidance on features should not lead to a re-negotiation of the Paris Agreement
- Parties exchanged views on
 - Different understanding of the meaning of features
 - Whether new features are needed
 - How the elements of further guidance would apply (e.g. voluntary, mandatory, common, etc.)

Elements

Identify and list existing features

- Feature #1
- ...

Further elaboration of existing features

- Feature #1
- ...

Additional/new features

- Feature #1
- ...

INFORMATION

General reflections

- Article 4, paragraph 8, of the Paris Agreement states that all Parties shall provide the information necessary for clarity, transparency and understanding in accordance with decision 1/CP.21 and any relevant decision of the CMA
- Decision 1/CP.21, paragraph 27 identifies information that Parties may, as appropriate, inter alia include when communicating their NDCs
- The further guidance on information should not undermine the national determination of NDCs
- There is a need to better understand the relationship between the information to facilitate the clarity, transparency and understanding of NDCs and that relating to Article 13 of the Agreement
- Some Parties noted the need for support to developing countries to enhance national capacities on information
- Further guidance on information should assist Parties in preparing their NDCs
- Some Parties noted that further guidance on information should not represent an additional burden to Parties
- Further guidance on information should accommodate the diversity of NDCs
- Parties exchanged views on:
 - Whether the purpose of further guidance on information is also to enable comparability and aggregation to inform the global stock take
 - Whether the guidance on information should apply to the first or subsequent submission of NDCs
 - Whether further guidance on information should comprise:
 - Basic/minimum guidance to accommodate different NDCs
 - common and/or differentiated guidance for different types of targets
 - differentiated guidance for developed and developing country Parties, respectively
 - How the elements of further guidance would apply (e.g. voluntary, mandatory, common, etc.)
 - Whether further guidance on information should accommodate different national capacities and national circumstances of Parties and recognize different starting points

Elements

Procedural guidance on information

- Guidance element #1
- [...]

Further guidance/elaboration of information elements, including in relation to decision 1/CP.21, paragraph 27.

- Information #1
- [...]

ACCOUNTING

General reflections

- The guidance for accounting of Parties' NDCs should guide Parties in promoting the principles contained in Article 4, paragraph 13 of the Paris Agreement
- The elements identified in decision 1/CP.21, paragraph 31, provide the basis for developing guidance on accounting
- The guidance on accounting should not undermine the national determination of NDCs
- There is a need to better understand the relationship between the guidance to account for NDCs and that relating to Article 13 of the Agreement
- There is a need to better understand the relationship between the guidance to account for NDCs and the accounting necessary in relation to Art. 6
- Parties exchanged views on:
 - Different understanding of the meaning of accounting
 - Whether guidance on accounting should comprise:
 - Basic/minimum guidance to accommodate different NDCs
 - common and/or differentiated guidance for different types of targets
 - differentiated guidance for developed and developing country Parties, respectively
 - How to draw from existing approaches established under the Convention and the Kyoto Protocol
 - Whether guidance on accounting should accommodate different national capacities and national circumstances of Parties and recognize different starting points

Elements

General accounting, including in relation to decision 1/CP.21, paragraph 31

- Guidance element #1
- [...]

Specific accounting,

- Guidance element #1
- [...]