

Section I Transparency¹

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Output of facilitated meeting

Observations:

- Parties agreed to use the conceptual mapping by co-facilitators of key themes (see page 2) and text in this section as a basis to guide the next stage of work.
- Parties also agreed to consider paragraph 141 at the next meeting on this section.

¹ Sections and paragraphs refer to those in document FCCC/ADP/2015/1.

Conceptual mapping of text in this section by co-facilitators

Notes: 1) This mapping does not prejudice the sequencing nor final placement of text. 2) This mapping is not exhaustive, but rather suggests what central ideas and themes exist in Section I. 3) Explanatory notes in *italics* are Co-Facilitators' comments and do not prejudice Parties' interpretation of the concepts and text.

Themes and Ideas	Existing text in Section I (Geneva text)
❖ Transparency framework <i>What form (eg. single, common, existing, parallel...?)</i>	141 options 1-4 , 148 option 2
❖ Objective(s)/Purpose(s) <i>What to achieve; purpose(s) of framework (eg. transparency of action and support)</i>	141 sub-paras (a) to (i) of options 1 & 2, sub-paras (a) to (e) of options 3, sub-paras (a) to (e) of options 4
❖ Principles <i>How to achieve the objectives</i>	143 options 1 and 3
❖ Applicability <i>Who would these apply to and in what manner; (consider using this as a 'holding area' for all Differentiation-related concepts)</i>	145 options 1 – 7, 148 option 2, 152 option 1 (e)
❖ Scope <i>What to cover under each cluster of transparency activity (eg. action and support : mitigation, adaptation, GHG inventories, finance, technology development and transfer, capacity-building, etc)</i>	145 option 1 & 7, 148 options 1 & 3, 149, 151 (b) – (f), Chapeaus of 143 option 1 and 3, 144, 145 options 2, 4 and 6
Scope II : (transparency of) Support <i>Integral to above, but highlighted as a concept because it is often in same spectrum with action (and MRV focus is perceived to be mitigation-centric)</i>	148 options 1 & 3, 151, 141, 161; 152 option 2, 146, 144 (support for adaptation)
❖ Reporting Mechanisms for reporting of actions/support	143 option 2, 145 options 1, 2, 4, 7; 143 option 2, 151
❖ Consideration of reporting	143 option 2, 145 options 1, 2, 4 & 7
❖ General accounting principles <i>Sub-categories immediately below are illustrative and not exhaustive</i>	148.3, 150, 151(a), 152 option 1 (c), (d), (e), (j), (m), 152 option 2, 155
Principles for accounting of actions*	151 option 1 (h), 152, 156, 157, 158
Principles for accounting of support on finance, technology development and transfer, and capacity building	152 option 1 (i) – (n), 158, 161
❖ Institutional arrangements and support for MRV	142, 146, 147, 152 option 2 (e) & (f)[v], 152 option 4, 160, 161
❖ Mandate for future work	152, 153, 154
Future Work	
❖ Guiding Principles for development of accounting rules for land sector	152 options 1, 3 & 5
❖ Guiding Principles for development of accounting rules for market mechanisms	152 option 1 (g), 153, 152 option 3(f), 152 option 4, 155, 156
❖ Provisions related to/catering for post-Paris work	152 options 1, 2, & 3; 153, 154, 155, 159, 160, 161

* It was highlighted during discussions that if land sector and market mechanisms are included in mitigation outcomes, the accounting for such activity needs to be enhanced.