



## **Accounting for baseline targets in NDCs: issues and options for guidance**

---

**Monday 30 April, 16:45-18:15**

**Room Berlin (112)  
SBI48, SBSTA48, APA 1-5 Meetings  
Bonn, Germany**

---

A large proportion of Parties have expressed mitigation targets relative to a baseline scenario. Baseline targets (e.g. BAU targets) in Nationally Determined Contributions (NDCs) could potentially change over time e.g. to reflect improved methodologies. Experts will discuss recent analysis from the OECD/IEA Climate Change Expert Group (CCXG) that explores resulting issues for mitigation accounting and potential guidance to facilitate accounting for baseline targets.

**Chair:** Jane Ellis (OECD)

**Presenters:** Issues related to updating of baseline targets, **Manasvini Vaidyula** (OECD) and **Christina Hood** (IEA)

**Panellists:** **Juan Carlos Arredondo Brun** (Mexico); **Paulo Canaveira** (Portugal); **Chao Feng** (Australia)

### **Main discussion questions:**

1. When and under what circumstances could NDC baselines and baseline targets be updated?
2. What lessons can be learned from the Kyoto Protocol's Forest Management Reference Level (FMRL) experience for developing and updating NDC baselines and baseline targets?
3. What nature and specificity of guidelines could be most useful to facilitate the accounting for baseline targets?

Recent analysis available at:  
[www.oecd.org/env/cc/ccxg.htm](http://www.oecd.org/env/cc/ccxg.htm)

**Light refreshments  
to follow at 18:15**