







"Building Armenia's National Transparency Framework under Paris Agreement" UNDP-GEF Project/00110252

Training Day 1 | Session 3

Introduction to the Transparency Framework and MRV System

Session Structure



Section 1 Introduction to section Section 2 Presentation (20 minutes) Section 3

Break-out rooms for group assignment (20 minutes) Section 4 Discussion (10 minutes) Section 5 Presentation Q&A and close (5 Minutes)



Section 1

Introduction to section



The Trainer

Maia C Rossi



Maia is a sustainability professional with extensive technical expertise, a wide experience and a focus on climate change and climate finance.

With a long track record in managing high-profile projects from initiation to final delivery, she is recognised for assessing climate change, environmental, socio-economic and gender impacts of large-scale development projects, design and carry out stakeholder engagement activities and managing and mentoring cross-functional teams across industries and geographies.

During her career, Maia has worked with numerous governments and companies from a variety of sectors including government agencies, intergovernmental organisations, financial services, development institutions and IFC bank, mining, oil and gas and construction across the world and in very diverse country contexts such as the UK, US, UE, the middle East and in most of the African countries.

She is currently a PhD candidate at the Business School of the University of Bath (UK). Her research project studies the intersection between the effect of climate change on organisations and careers and focuses on risks and opportunities of transition to lower carbon economy

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Day 1 Climate Change, Causes, Impacts and the Armenian Context



Session 4

Introduction to the Transparency Framework and MRV System

Trainer: Maia Rossi

Content Overview

- 1. Requirements under the Enhanced Transparency Framework (ETF) and the MRV system
- 2. Content of Article 13 of the Paris Agreement:
 - COP decisions on updated ETF including COP26
 - Evolving decisions to national reporting
- 3. Changes in reporting requirements:
 - Biennial Update Report(BUR) versus Biennial Transparency Report (BTR)
 - Changes in reporting requirements:
- 4. ETF and the MRV system in the Armenian Context
- A complex reporting architecture has emerged in the context of climate change, covering financial flows, actions and impacts.
- Multiple reporting streams exist, both bottom-up and top-down (e.g. country-level reports and MDB climate finance tracking efforts), increasing complexity
- Institutional set-up and capacity of officials needs to reflect this complexity and they need to be able to navigate it
- Failure to robustly track climate and climate finance data will negatively affect ability to generate climate projects as it causes:
 - Uncertainty about climate impacts e.g. in forestry
 - Uncertainty about climate vulnerability of specific sectors/locations
- Ability to track and report accurately is not just important for compliance with international reporting requirements but also provides the foundation for accessing support



Section 2 Presentation



Introduction to the Enhanced

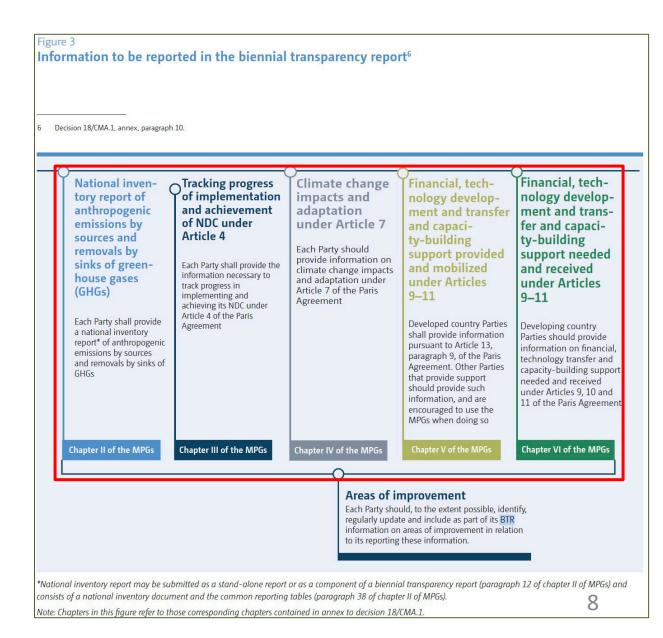
Transparency Framework (ETF) and the MRV system

What is covered by the Enhanced Transparency Framework?



Governing rules

- The Enhanced Transparency Framework (ETF)
 (presented in Article 13 of the Paris Agreement)
 establishes some of the new reporting
 requirements under the Paris Agreement.
- The ETF mentions both what needs to be reported and what requirements there are for reporting.
- Reporting under the ETF is encouraged to take place every two years (starting from 2024) in the form of Biennial Transparency Reports (BTRs).



Legislative Context for Climate Change Action



United Nations Framework Convention on Climate Change or The Convention

The UNFCCC entered into force on 21 March 1994. Today, it has near-universal membership. The 197 countries that have ratified the Convention are called Parties to the Convention. Preventing "dangerous" human interference with the climate system is the ultimate aim of the UNFCCC.

Kyoto Protocol

The Kyoto Protocol was adopted on 11 December 1997. Owing to a complex ratification process, it entered into force on 16 February 2005. Currently, there are 192 Parties to the Kyoto Protocol.

Paris Agreement or PA

The Paris Agreement is a legally binding international treaty on climate change. It was adopted by 196 Parties at COP 21 in Paris, on 12 December 2015 and entered into force on 4 November 2016. Its goal is to limit global warming to well below 2, preferably to 1.5 degrees Celsius, compared to pre-industrial levels.

Glossary



СОР	Conference of Parties	The COP is the supreme decision-making body of the Convention. All States that are Parties to the Convention are represented at the COP, at which they review the implementation of the Convention and take decisions necessary to promote the effective implementation of the Convention.
CMA	COP serving as meeting of the Parties to the Paris Agreement	The Conference of the Parties, the supreme body of the Convention, shall serve as the meeting of the Parties to the Paris Agreement. The CMA oversees the implementation of the Paris Agreement and takes decisions to promote its effective implementation.
ETF system	Enhanced Transparent Framework	To strengthen the global response to the threat of climate change, Parties adopted the Paris Agreement in 2015, and through it established an enhanced transparency framework (ETF).
MPGs	Modalities, Procedures and Guidelines	Introduced with the Katowice climate package (Annex to decision 18/CMA.1) of the enhanced transparency framework under the Paris Agreement
MRV system	Measurement, Reporting and Verification	System of provisions to meet climate change goals and reporting requirements under the Convention

Building on 30 Years of Experience



COP 26 Common reporting tables 2021 Glasgow, 2021 CMA **CMA** COP24 Paris Agreement 2018 Katowice, 2018 MPGsParis Agreement or PA ETF system 2015 COP 13 Bali, CMA 2007 **Kyoto Protocol** 2005 **United Nations Framework** Convention on Climate Change or <u>The</u> 1994 MRV system Convention

What is the MRV System?



Article 12 of the Convention obliges all Parties, in accordance with Article 4, paragraph 4, to communicate to the Conference of the Parties (COP) information relevant to the implementation of the Convention, including in relation to emissions and removals.

Convention need for reliable, transparent and comprehensive information on emissions, actions and support, to set ambitions.

The arrangements for national reporting have evolved throughout the history of the Convention and its Kyoto Protocol into a more comprehensive measurement, reporting and verification framework.

Measures to significantly enhance transparency of action and support under the Convention were adopted as part of the Bali Action Plan at COP 13 and elaborated in decisions adopted at subsequent COPs.

Source: <a href="https://unfccc.int/files/national reports/annex i natcom/application/pdf/non-pdf/nonannex i mrv handbook.pdf



Convention on Climate Change

Question Time?



What do you know about the Paris
Agreement's Enhanced Transparency
Framework (ETF) and the
Measurement Reporting and Verification (MRV)
system?

What is the Transparency Framework (ETF)?



The <u>Paris Agreement</u> establishes an Enhanced Transparency Framework (ETF) designed to build trust and confidence that all countries are contributing their share to the global effort.

The <u>enhanced transparency framework</u>
(ETF) under the Paris Agreement builds on the existing transparency arrangements under the Convention.

Developed country Parties (shall) and other All Parties (shall) Parties that provided support (should) National greenhouse gas (GHG) inventory Financial, technology transfer and capacityreport (Article 13.7(a)) building support provided and mobilized to Progress made in implementing and achieving Reporting developing country Parties under Article 9, 10 and nationally determined contribution (NDC) 11 (Article 13.9) {Article 13.7(b)} Developing country Parties (should) All Parties (should, as appropriate) Financial, technology transfer and capacity-Climate change impacts and adaptation (Article building support needed and received under Articles 9, 10 and 11 (Article 13.10) All Parties (shall) Developed country Parties (shall) and other **Technical** Parties that provided support (may) Undergo technical expert review of information expert review Undergo technical expert review of submitted under Articles 13.7 (Article 13.11) information submitted under Articles 13.9 (Article 13.11) All Parties (shall) Facilitative multilateral Facilitative, multilateral consideration of progress with respect to efforts under Article 9, and its respective consideration of implementation and achievement of its NDC (Article 13.11) progress

Article 13 of the Paris Agreement: transparency of action and support

Source:

^{*} The transparency framework shall provide flexibility in the implementation of the provisions of this Article to those developing country Parties that need it in the light of their capacities {Article 13.2};

^{*} The transparency framework shall recognize the special circumstances of the least developed countries and small island developing States (Article 13.3).

Question Time?



What requirements apply to Armenia?

- a. Non Annex 1 party which is part of the Convention
- b. Annex 1 party which is part of the Paris

 Agreement
- c. Non Annex 1 party which is part of the Convention and the Paris Agreement
 - d. Annex 1 party which is part of the Convention and the Paris Agreement

Convention and PA in the Armenian Context



The Republic of Armenia ratified the United Nations Framework Convention on Climate Change (UNFCCC) in 1993, the Kyoto Protocol in 2002 and the Paris Agreement in 2017.

Obligations of Armenia within the framework of the international multilateral instruments derive from the status of a developing country acting as a non- Annex I party to the UNFCCC.





Source: https://unfccc.int/node/28579

Convention vs PA (Non-Annex I parties)



UNFCCC Convention

- national communications (NC) (every four years)*
- biennial update reports (BUR) from 2010 with first BUR 2014**
- international consultation and analysis (ICA) process:
 - ✓ <u>technical analysis</u> of BUR by a team of experts (TTE) and
 - ✓ <u>facilitative sharing of views</u> in the form of workshop under the SBI***.

Paris Agreement PA

- National Communications (NC) (every four years)*
- National Inventory Reports (NIRs)
- Biennial Transparency Reports (BTRs)
- Facilitative Multilateral Consideration of Progress (FMCP)

^{*} Although NCs are formally required every four years, in practice many countries present them less frequently. The Initial National Communication of Armenia was published in 1998, followed by the Second National Communication more than a decade later (2010). The Third National Communication was published in 2015 and the Fourth National Communication was submitted in 2020 (NC4).

^{**} Many countries only recently submitted their first BUR, and so far only 6 countries have submitted all 4 BURs which were to be submitted up to the current date. Armenia submitted its first BUR in April 2016 and is one of only 18 countries to have submitted their third BUR, in May 2021.

^{***} Armenia has already taken part in three rounds of technical analysis of BURs.

Enhanced Transparency Framework (ETF) and the MRV system key aspects



- ✓ The framework is to be implemented in a facilitative, non-intrusive, non-punitive manner, respectful of national sovereignty, and shall avoid placing undue burden on Parties.
- ✓ Many of the **requirements of the ETF under the Paris Agreement are familiar to Parties**, particularly developed country Parties, given their experience with MRV under the Convention and its Kyoto Protocol.
- ✓ The ETF has new MRV requirements, particularly for developing countries. Importantly, Article 2, paragraph 2, calls for the implementation of the Paris Agreement to reflect the principles of equity and common but differentiated responsibilities and respective capabilities in the light of different national circumstances.
- ✓ This link between transparency and the receipt of financial, technology development and transfer and capacity-building support by developing countries is recognized in the Paris Agreement itself, as well as in the MPGs.
- ✓ Fundamental innovations under the Paris Agreement are the national determination of commitments by Parties, which results in diverse actions possible under the NDCs, and the discretion offered to countries regarding which relevant indicators they may use to track progress in meeting the goals in their NDCs.

Note: 1. Article 1 13.3 and decision 18/CMA.1, annex, para. 3(a) Note:

2. Decision 18/CMA.1, annex, paras. 70 and 146(b)

Source: https://unfccc.int/sites/default/files/resource/ETFReferenceManual.pdf



- Content of Article 13 of the Paris Agreement:
 COP decisions on updated ETF including COP 26
 Evolving decisions to national reporting

Content of Article 13 of the Paris Agreement



13.1. Introduces the ETF

'In order to build mutual trust and confidence and to promote effective implementation, an enhanced transparency framework for action and support, with built-in flexibility which takes into account Parties' different capacities and builds upon collective experience is hereby established'

13.7. Introduces requirements for national inventory report and progress on NDCs

'Each Party shall regularly provide the following information:

- (a) A national inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases, $\{...\}$
- (b) Information necessary to track progress made in implementing and achieving its nationally determined contribution

13.8. Report on climate change impacts and adaptation

'Each Party should also provide information related to climate change impacts and adaptation under Article 7, as appropriate'.

13.10 Developing countries should report on help received

'Developing country Parties should provide information on financial, technology transfer and capacity-building support needed and received under Articles 9, 10 and 11.'

13.11. Technical expert review

'Information submitted by each Party under paragraphs 7 and 9 of this Article shall undergo a technical expert review, in accordance with decision 1/CP.21. For those developing country Parties that need it in the light of their capacities, the review process shall include assistance in identifying capacity-building needs.'

Cop Decisions on Updated ETF Including COP26



CMA 1-3 Katowice Climate Change Conference

- December 2018

Decisions

13/CMA.1 Matters relating to the Adaptation Fund 14/CMA.1 Setting a new collective quantified goal on finance in accordance with decision 1/CP.21, paragraph 53 15/CMA.1 Technology framework under Article 10, paragraph 4, of the Paris Agreement 16/CMA.1 Scope of and modalities for the periodic assessment referred to in paragraph 69 of decision 1/CP.21 17/CMA.1 Ways of enhancing the implementation of education, training, public awareness, public participation and public access to information so as to enhance actions under the Paris Agreement

18/CMA.1 Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris

Agreement

19/CMA.1 Matters relating to Article 14 of the Paris Agreement and paragraphs 99–101 of decision 1/CP.21 20/CMA.1 Modalities and procedures for the effective operation of the committee to facilitate implementation and promote compliance referred to in Article 15, paragraph 2, of the Paris Agreement Resolution 3/CMA.1



5/CMA3 Glasgow Climate Change Conference

- October/November 2021

CMA session 3, agenda item 5: Methodological issues relating to the enhanced transparency framework for action and support referred to in Article 13 of the Paris Agreement



18/CMA.1 Annex: modalities, procedures and guidelines (MPGs)



The Katowice conference (COP24, Dec. 2018) fleshed out a framework that is applicable to all countries by adopting a detailed set of modalities, procedures and guidelines (MPGs) that make it operational (Annex 1).

The modalities, procedures and guidelines (MPGs) contains:

- **Purpose**: EIF should provide clear understanding of climate change action (Art 13, par 5 of the PA) and clarity on support provided and received (Art 13, par 6 of the PA)
- Guiding principles
- Flexibility to those developing country Parties that need it in the light of their capacities
- Facilitating improved reporting and transparency over time
- Reporting format and content (biennal transparency report)
 - 1. GHG inventory (Chapter II)
 - 2. NDC progress (Chapter III)
 - 3. Climate change impacts and adaptation (Chapter IV)
 - 4. For developing countries: financial and technology transfer (Chapter VI)
- Technical expert review
- Facilitative, multilateral consideration of progress





COP 24 Katowice 2018: what was left to develop...

Common reporting tables

- Outlines of the
 - biennial transparency report,
 - national inventory document and
 - technical expert review report,
- A training programme for technical experts



...has been picked up during COP 26 - Glasgow - 2021



COP 26* adopts as per COP 24** request:

- The <u>common reporting tables</u> for the electronic reporting of:
 - in the national inventory reports of anthropogenic emissions by sources and removals by sinks of greenhouse gases;
 - to track progress made in implementing and achieving nationally determined contributions
 - **financial, technology development and transfer and capacity-building support** provided and mobilized, as well as support needed and received;
- The outlines for the biennial transparency report, national inventory document and technical expert review report
- The training programme for technical experts participating in the technical expert review of biennial transparency reports



^{*} With 5/CMA3 Methodological issues relating to the enhanced transparency framework for action and support referred to in Article 13 of the Paris Agreement ** 18/CMA.1

Source: https://unfccc.int/sites/default/files/resource/cma3_auv_5_transparency_0.pdf

Other updates



- modalities, procedures and guidelines (MPGs) for the ETF as contained in decision 18/CMA.1
- 18/CMA.1 para 3 and annex, para 91: In the years in which a BTR is due, the GHG inventory can be submitted as a standalone report or as a section of the BTR (decision 18/CMA.1, para. 3). If submitted as a stand-alone report, a summary of the Party's GHG emissions/removals must be included in the BTR (decision 18/CMA.1, annex, para. 91).
- the guidance for operationalizing the MPGs as contained in decision 5/CMA.3
- Decision 24/CP.19. (Developed country Parties will follow the MPGs for reporting their annual Greenhouse Gas (GHG) inventory instead of decision 24/CP.19)
- 1/CP.24, para. 44: Parties to the Convention that are not Parties to the PA will continue the current annual GHG inventory, IAR and ICA processes, as appropriate
- The proposed REDD+ forest reference emission level and/or forest reference level by developing country Parties which may be submitted on a voluntary basis in accordance with decision 12/CP.17 (para. 13) and will be subject to a technical assessment per decision 13/CP.19.
- The technical annex on REDD+ (to be reported in BURs per decision 14/CP.19 (para. 7) for those Parties seeking results-based payments) is to be reported as an annex to the BTR and is technically analyzed during the review of the BTR (paras. 45-46 of decision 1/CP.24).



Requirements under the Enhanced Transparency Framework (ETF) and the MRV system as per today

Transparency Framework (ETF), art.13



The Enhanced Transparency Framework (ETF) (presented in Article 13 of the Paris Agreement) establishes some of the new reporting requirements under the Paris Agreement.

The ETF mentions both what needs to be reported

and what requirements there are for reporting.

Reporting under the ETF is encouraged to take place every two years in the form of biennial transparency reports.

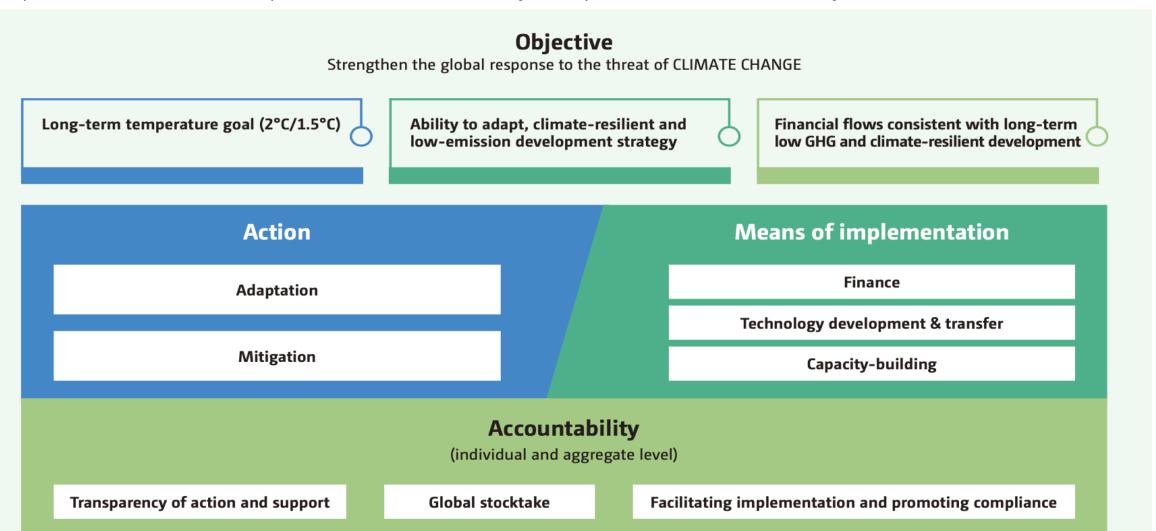
There are four main components to report:

- 1. National inventory of GHG (anthropogenic) emissions;
- 2. Information necessary to track progress of the country's NDC;
- 3. Impacts of climate change and climate change adaptation;
- 4. Information on financial, technology transfer and capacity-building support needed and received

The Paris Agreement: the big picture from a transparency perspective

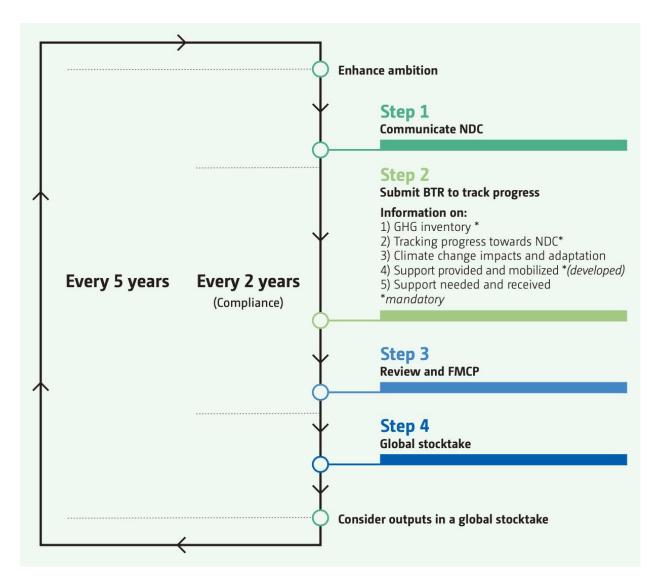


Article 2, is to hold the global average temperature increase to well below 2C above pre-industrial levels and pursue efforts to limit the temperature increase to 1.5C above pre-industrial levels in order to significantly reduce the risks of climate change.



The Paris Agreement*: Four steps to achieve Art 2 goals





Step 1 (art 4.2-9). Communication of NDC* under Article 4 every five years (*including adaptation). Developing country should continue to enhance
their mitigation efforts.

Step 2 (art 13.7-10). Submission of BTRs (biennial transparency reports) – on the accounting of their NDC. Developing countries are encouraged to communicate the support they need and have received.

Step 3 (art 13.11-12). **Technical expert review** of the BRT (report) and public discussion (FMCP - facilitative, multilateral consideration of progress)

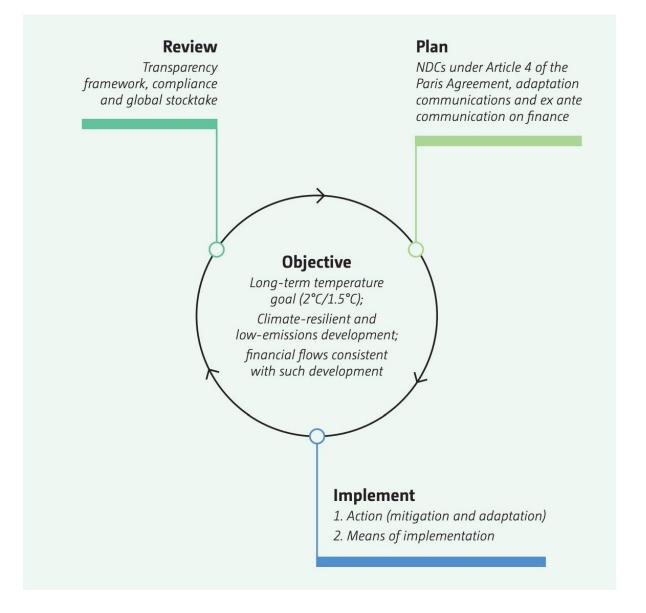
Step 4 (art. 14). **Global Stocktake under CMA** (Conference of the Parties serving as the meeting of the Parties to the Paris Agreement).

Souce: https://unfccc.int/sites/default/files/resource/ETFReferenceManual.pdf

Cycle of Ambition



Nationally
determined
contributions and
the enhanced
transparency
framework in the
overall cycle of
ambition

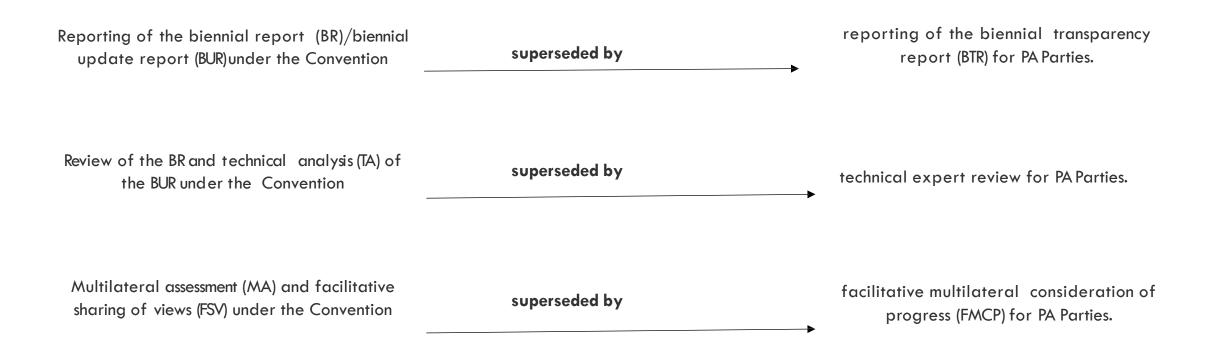




Change in reporting requirements BUR vs BTR

Globalfields

How do the modalities, procedures and guidelines (MPGs) for the ETF as contained in decision 18/CMA.1 and the guidance for operationalizing the MPGs as contained in decision 5/CMA.3 supersede the current MRV requirements?



Elements which will continue to be reported under the Convention and are not superseded by the MPGs



- O A National Communications (NC) must continue to be submitted by developed and developing countries.
- o In the years in which a BTR is due, the GHG inventory can be submitted as a stand-alone report or as a section of the BTR (decision 18/CMA.1, para. 3). If submitted as a stand-alone report, a summary of the Party's GHG emissions/removals must be included in the BTR (decision 18/CMA.1, annex, para. 91).
- The proposed REDD+ forest reference emission level and/or forest reference level by developing country Parties which may be submitted on a voluntary basis in accordance with decision 12/CP.17 (para. 13) and will be subject to a technical assessment per decision 13/CP.19.
- The technical annex on REDD+ (to be reported in BURs per decision 14/CP.19 (para. 7) for those Parties seeking results-based payments) is to be reported as an annex to the BTR and is technically analyzed during the review of the BTR (paras. 45-46 of decision 1/CP.24).

Source: https://unfccc.int/enhanced-transparency-framework#eq-1

When are the final BRs and BURs due under the current MRV system?



The final BR by developed countries is to be submitted as early as the due date for the annual GHG inventory in 2022 (15 April 2022), but no later than 31 December 2022 (decisions 1/CP.24, para. 38 and 6/CP.25, para.3).

The final BR will include GHG inventory data for 2020 and thus allow assessment of whether the Party met its 2020 economy-wide emission reduction target.



The final BURs by developing countries shall be those that are submitted no later than 31 December 2024 (decision 1/CP.24, para. 38). This implies that a developing country Party may submit their final BUR prior to 2024.

How the Nationally Determined Contributions (NDC) under Article 4 are related to the ETF?



- ✓ An NDC under Article 4 is communicated by Parties every five years and is not subject to review under the ETF.
- ✓ There is a relationship between the NDC and the ETF as Parties need to provide a description of their NDC in their BTR against which progress made will be tracked.
- The information on a Party's NDC that is required to be provided in the BTR is similar, but not identical, to the information that is necessary for transparency, clarity and understanding in their NDC.
- Although the adequacy and appropriateness of the Party's NDC (including the adequacy and appropriateness of the description of that NDC in the BTR) and the indicators chosen to track progress made in implementing the NDC are not subject to review under the ETF (decision 18/CMA.1, para.149(b)), the Party's tracking of progress made in implementing its NDC, including the description of its NDC, and information provided for each selected indicator used for tracking progress is subject to review in accordance with the MPGs.
- ✓ The progress a Party has made in implementing and / or achieving the NDC is summarized in the "structured summary" of the BTR and reviewed by a technical expert review team

Question Time?



Do the MPGs replace the NC reporting under the convention for non Annex I parties?

a. Yes

b. No

How are National Communication (NC) reported



- > The MPGs do not replace the NC reporting guidelines*
- Developing countries should submit an NC every four years**
- Once the MPGs are in effect, and taking the mandated timelines into account, Parties may either:
 - Continue to report a separate NC every 4 years, following the guidelines in decision 17/CP.8 or 6/CP.25, as appropriate OR
 - Submit a single BTR/NC report in the years an NC is submitted ***

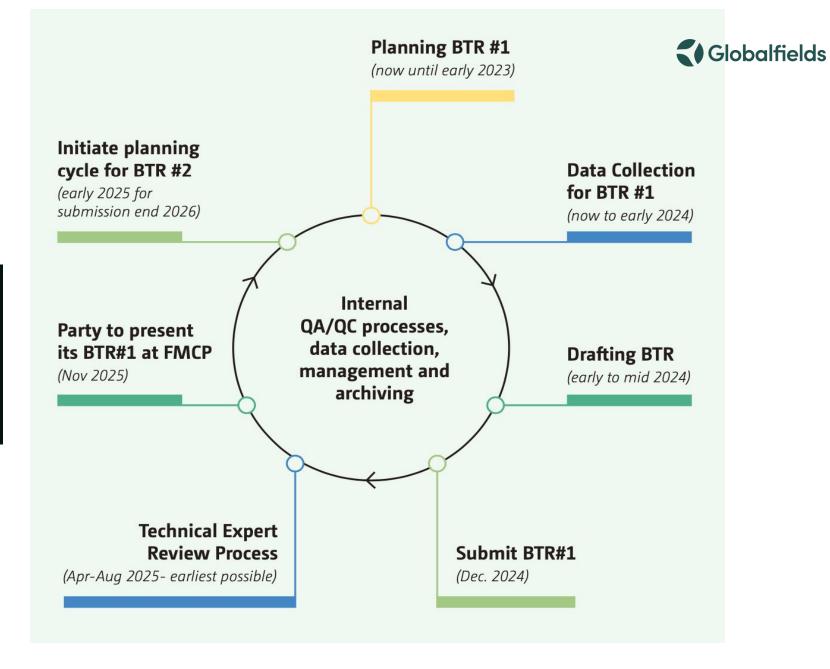
When will the first National Communication be submitted in conjunction with a BTR?

NC by developing countries are due every four years but without a clear starting date. This is why, for practical reasons and with a view to having a robust overview of trends, it might be helpful for developing countries to strive to submit their NC in conjunction with their BTRs, when applicable.

^{*} for Annex I and non-Annex I Parties under the Convention.

^{**(}decision 1/CP.16, para. 60(b)).

^{***}following the guidance in the MPGs for BTRs and including supplemental chapters on research and systematic observations (RSO) and education/training and public awareness following the guidelines in decisions 6/CP.25 and 17/CP.8, as appropriate (para. 43 of 1/CP.24). In addition, Parties that have not reported information on adaptation in section IV of the BTR must also include an additional chapter on adaptation, in accordance with the relevant guidelines in decisions 6/CP.25 and 17/CP.8, as appropriate (para. 43 of 1/CP.24).

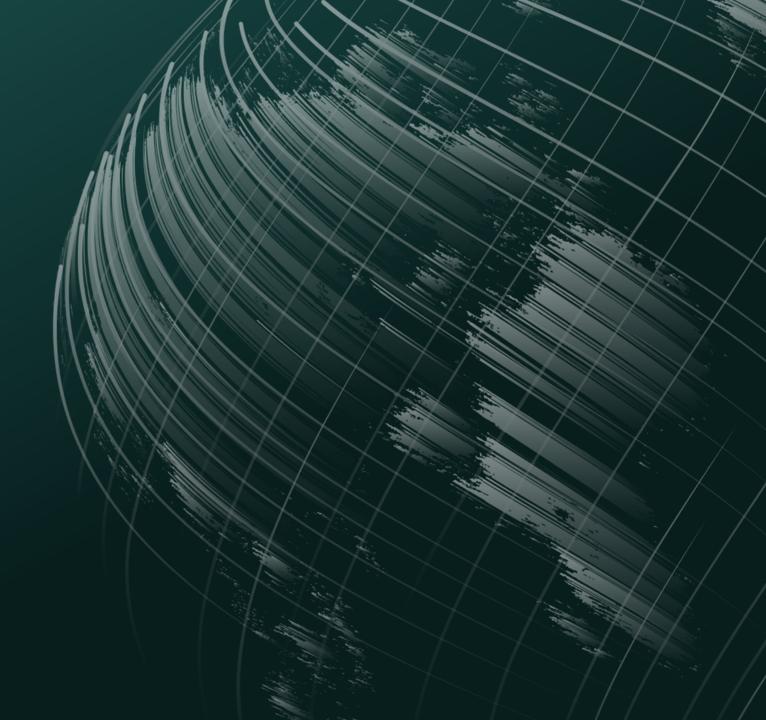


Submission of successive biennial transparency reports necessitates the establishment of a sustainable system



Break

We will resume in 5 minutes





Section 3

Group Assignments

Group Assignment 1: A CC Timeline

2. Could you co-locate the following events in a timeline?

1. Divide in four groups



United Nations Framework
Convention on Climate Change or <u>The</u>

Convention

COP 13 Bali

COP 26

Glasgow

COP24

Katowice

Kyoto Protocol

Paris Agreement or PA

Group Assignment 2:



- 1. Divide in four groups
- 2. Could you associate the requirements to their originating event?

Common reporting tables

ETF system

MRV system

MPGs

United Nations Framework
Convention on Climate Change or The
Convention

COP 13 Bali

COP 26

Glasgow

COP24

Katowice

Kyoto Protocol

Paris Agreement or PA

Group Assignment 3



Step 1

Step 2

1. Divide in four groups

2. Could you build the 4 steps cycle to achieve art 2 of the Paris agreement under the updated ETF?

Step 3

Step 4

Submit BTR

Global stocktake

Review and FMCP

Communicate NDC

Every 2 years

Every 4 years

Every 5 years

Group Assignment 4



- 1. Divide in four groups
- 2. Could you name the four components of the BTR?



Section 4

Discussion



Section 4 Q&A and Closing





BUR 1	2014	https://www.thegef.org/projects-operations/projects/5641	
BUR 2	2018	http://nature-ic.am/en/publication/Armenia%E2%80%99s-Second-Biennial-Update-Report/10553	
GHG Inventory	2020	https://drive.google.com/file/d/1q6Jz3YT9vLKFEq1A7yTbGN2FccFNsqw1/view?us p=sharing	
4th National 2020	2020	http://www.nature-ic.am/Content/announcements/11676/FNC Eng.pdf	
Report SDG Voluntary Communication	2020	https://www.mfa.am/en/press-releases/2020/06/17/arm_dev/10310	
NAP	2021	https://unfccc.int/sites/default/files/resource/NAP Armenia.pdf	
Review BUR 3	2021	https://unfccc.int/documents/274257	
Reporting	2022	https://unfccc.int/process-and-meetings/transparency-and-reporting/reporting-and-review- under-the-	
Guidelines		convention/greenhouse-gas-inventories-annex-i-parties/reporting-requirements	
Reference Manual	2020	https://unfccc.int/sites/default/files/resource/ETFReferenceManual.pdf	
Transparency			
Paris Agreement	2015	https://unfccc.int/sites/default/files/english_paris_agreement.pdf	