



WWF Briefing Paper: Transparency

1 KEY POINTS TO BE CAPTURED

Transparency **facilitates understanding** of Party commitments, helps to **build trust** in the international climate change framework and ensures that governments can be **held accountable** for their actions.

Strong and clear rules for measurement, reporting and verification (MRV) will underpin the international climate regime and help confirm that Party commitments are met, thereby increasing trust among Parties and facilitating greater commitments in future.

Transparency is critical to track whether the global aggregate of **actions** is sufficient to keep emission levels below a 1.5°/2° Celsius warming trajectory and to avoid double-counting of efforts. Transparency on the impacts of policies and measures will also facilitate learning with regard to successful policies and types of support needed.

Parties must be transparent about how they are working to achieve their mitigation commitments and adaptation contributions, and also the **delivery of support** in terms of finance, technology transfer and capacity building.

WWF believes that the transparency sections of the Paris outcome must cover the following issues as top priorities:

1. **Scope of MRV system:** To date MRV has primarily focused on information about mitigation actions. In the Paris outcome, transparency requirements should be seen in a wider context and extend to include more clarity on flows of climate finance as well as technology development and capacity building.

2. **Flexibility and MRV:** The MRV system should continue to recognise that Parties are starting from different points and have varying levels of responsibility and capability. The system will need flexibility in terms of e.g. requirements of scope, methodological tiers, coverage of greenhouse gases (GHGs), channels of finance, and reporting timeframes, however Parties MRV obligations should not be less stringent than in the past and countries not obligated should be encouraged to follow best practice. The MRV system should not be overly burdensome, and support will be needed for countries with less capability.
3. **Evolution of MRV system:** The UNFCCC currently requires submission and, in the case of developed countries, review of mitigation commitments. Existing MRV arrangements under the UNFCCC provide a good foundation to improve on over time. Parties should identify which mechanisms have worked well and what new mechanisms are needed to fill in the gaps to ensure that the implementation of nationally determined contributions (NDCs) can be tracked accurately and transparently. Reporting and review of mitigation and finance commitments must be further enhanced to improve transparency of Parties' progress to achieving them; inter alia this must include common criteria for both public and private finance transfers.

With the limited negotiating time left the MRV system will not be perfect by the end of the negotiations and so it is important to lay a foundation in Paris and to outline the timeline for developing guidance and a trajectory for improvement over time – in terms of scope, coverage, methodology, reporting and review.

The Paris Agreement should include obligations for Parties to:

- Have and maintain a national system for estimating GHG emissions and removals;
- Use commonly agreed IPCC methodologies (e.g. on global warming potentials) to estimate emissions and removals;
- Describe the rules and assumptions made when deciding on a NDC;
- Provide sufficient information to reflect the extent to which climate objectives are being realised; and
- Provide updated information on their emissions and removals, finance flows, and adaptation progress regularly to the COP.

The information provided should be subject to review / verification by an expert review team.

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Why we are here

To stop the degradation of the planet's natural environment and to build a future in which humans live in harmony with nature.

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