



WWF COP 21 Briefing Paper:

Transparency

1. BACKGROUND

Clear information on climate pledges and on progress towards fulfilling these pledges have to underpin the Paris outcome. If we can understand the pledges we will be able to assess the aggregate impact of proposed greenhouse gas emissions cuts and better understand the flows of money. If countries regularly update information on their progress then it will be possible to track whether the global aggregate of actions is enough to keep emission levels below a 1.5 or 2 degrees Celsius warming trajectory or, if not, provide information on what more needs to be done.

Transparency **facilitates understanding** of Party commitments or contributions¹, helps to **build trust** in the international climate change framework and ensures that governments can be **held accountable** for their actions.

Transparency is critical to track the global aggregate of actions 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.

Transparency is a cross-cutting issue. There is broad acceptance that an enhanced system is needed to build trust among Parties: all Parties will have to report on the implementation of their contributions or commitments; and that this information will be reviewed. There is also acceptance that transparency is needed for both action (mitigation and adaptation) and support (finance, technology and capacity building), and that support will be needed to help countries that do not yet have the capacity to effectively implement the transparency system.

¹ A note on the use of the terms “commitments” and “contributions”. WWF believes that Parties should have finance and mitigation commitments (differentiated in modality) as well as adaptation contributions.

2. KEY POINTS TO BE CAPTURED

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

1. **Scope of the measurement, reporting and verification (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, technology development and capacity building, keeping a primary focus on developed country support for developing countries, but also including national financial flows and investment shifts and frameworks related to climate change. Parties should also be encouraged to provide updates on their adaptation contributions and the resource requirements for its implementation.
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 should be encouraged to follow best practice, even in the absence of obligations. 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 or commitments (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 transparency system will not be perfect by the end of the negotiations. As a minimum the Paris Agreement should establish the principles and framework for the transparency system. The accompanying COP decisions should then outline a process and timeline to develop any outstanding guidance as well as a trajectory for improvement over time – in terms of scope, coverage, methodology, reporting and review. Parties should agree a work plan to finalise any outstanding details of the transparency system at the latest by COP23 in 2017.

The Paris outcome 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;
- Provide up to date information on their emissions and removals, finance flows and changes in investment frameworks, and adaptation progress regularly to the COP;
- Develop land-based accounting rules for the land sector (covering relevant agriculture, forestry and other land use (AFOLU)) activities, to enhance and facilitate comprehensive, complete and comparable accounting. Relevant tools include the 2006 IPCC Guidelines and the rules under the Convention, which employ a land-based system of reporting that should equally be applied to accounting.
- Describe the rules and assumptions that underlie the NDC that enable an effective review and assessment of progress in achieving it; and
- Provide sufficient information to reflect the extent to which climate objectives are being realised.

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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