



Accounting principles under the Paris Agreement



Accounting principles in the Paris Agreement

Article 4.13

Parties shall account for their nationally determined contributions. In accounting for anthropogenic emissions and removals corresponding to their nationally determined contributions, Parties shall promote:

environmental integrity, transparency, accuracy, completeness, comparability and consistency, and ensure the avoidance of double counting,

in accordance with guidance adopted by the Conference of the Parties serving as the meeting of the Parties to this Agreement.



Transparency

- the targets, methodologies, data, and data sources should be provided and clearly explained.

Accuracy

- to ensure the fidelity of the estimates of anthropogenic emissions and removals.

Completeness

- full geographic coverage of sources and sinks of a Party



Comparability

- **GHG accounting reports by the Parties are comparable among other parties**

Consistency

- **the need for continuity throughout a predefined time span regarding the use of methodologies and assumptions, emission calculations, and baseline projections.**



No double counting

- Instances of double counting are associated with transactions of ITMOs in the carbon markets.

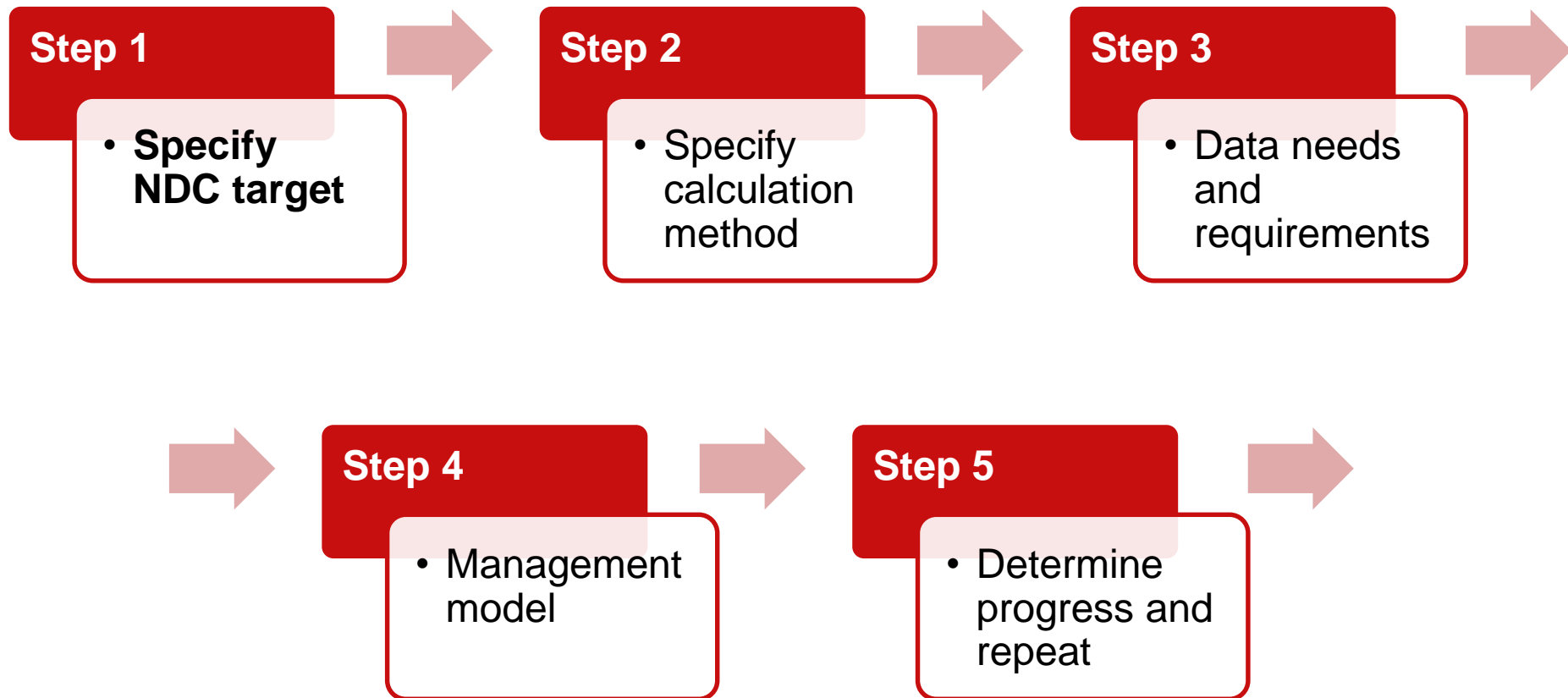
double issuance double sale double claim

Environmental Integrity

for emission reductions

- The principle of environmental integrity is typically linked to the use of voluntary cooperative approaches.

Steps in Defining the Accounting System and Rules





Thanks for your attention,

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Accounting Rules

for the Achievement of the Mitigation
Goals of Non-Annex I Countries