



EU4Climate

Armenia, Azerbaijan, Belarus, Georgia, Republic of Moldova, Ukraine



Draft Handbook on MEASUREMENT, REPORTING AND VERIFICATION (MRV) for Azerbaijan



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ABBREVIATIONS

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| BURs | Biennial update reports |
| CGE | Consultative Group of Experts on National Communications from Parties not included in Annex I to the Convention |
| CH ₄ | Methane |
| CO | Carbon monoxide |
| CO ₂ | Carbon dioxide |
| COP | Conference of the Parties |
| EFDB | Emission factor database |
| GCF | Green Climate Fund |
| GDP | Gross domestic product |
| GEF | Global Environmental Facility |
| GHG | Greenhouse gas |
| GPG | Good practice guidance |
| GWP | Global warming potential |
| HFCs | Hydrofluorocarbons |
| ICA | International consultation and analysis |
| IPCC | Intergovernmental Panel on Climate Change |
| IPCCGPG 2000 | Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories |
| IPCC GPG 2003 | Good Practice Guidance for Land Use, Land-Use Change and Forestry |
| LDCs | Least developed country Parties |
| LUCF | Land use change and forestry |
| LULUCF | Land use, land-use change and forestry |
| MRV | Measurement, reporting and verification |
| N ₂ O | Nitrous oxide |
| NAMAs | Nationally appropriate mitigation actions |
| NC | National communication |
| NMVOCs | Non-methane volatile organic compounds |
| Non-Annex I | Parties not included in Annex I to the Convention |
| NO _x | Nitrogen oxides |
| PFCs | Perfluorocarbons |
| QA | Quality assurance |
| QC | Quality control |
| REDD | Reducing emissions from deforestation and forest degradation |
| SBI | Subsidiary Body for Implementation |
| SF ₆ | Sulphur hexafluoride |

| | |
|--------|---|
| SIDS | Small island developing States |
| SOx | Sulphur oxides |
| TTE | Team of technical experts |
| UNFCCC | United Nations Framework Convention on Climate Change |

INTRODUCTION AND OVERVIEW

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. This allows the Convention to have reliable, transparent and comprehensive information on emissions, actions and support, thereby forming an essential basis for understanding current emission levels, and the ambition of existing efforts, as well as progress on both the national and international scale.

The arrangements for national reporting have evolved throughout the history of the Convention, its Kyoto Protocol and Paris Agreement 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.

This handbook, prepared in the framework of the EU4Climate project, is aimed at a non-negotiator audience, including climate change practitioners on the ground. It provides an overview of the full package of decisions adopted in the international negotiations concerning measurement, reporting and verification (MRV) provisions for Azerbaijan, as well as other developing countries under the Convention, including measurement and reporting through national communications and biennial update reports (BURs); and guidelines for domestic MRV frameworks, including those for domestically supported nationally appropriate mitigation actions (NAMAs) and activities relating to reducing emissions from deforestation and forest degradation, and the role of conservation, sustainable management of forests and enhancement of forest carbon stocks in developing countries (REDD-plus).

BACKGROUND

The United Nations Framework Convention on Climate Change, which was adopted in 1992 and entered into force in 1994, laid the foundation for the current system of reporting of information related to its implementation. Information on greenhouse gas (GHG) emissions by sources and removals by sinks, as well as on the actions that Parties are taking to mitigate and adapt to climate change and to implement the Convention, is key in determining the progress in the implementation of the Convention, both internationally and at the national level.

Over the decade that followed the entry into force of the Convention, the international framework was further elaborated, including the development of a structured approach to measurement, reporting and, after COP 13 in Bali, also to verification. Parties adopted a number of decisions detailing guidance, including on the content and frequency of national communications, and established provisions for biennial update reports (BURs) and domestic frameworks for measurement, reporting and verification (MRV). They also adopted a number of decisions on the financial and technical support to be provided to help Parties not included in Annex I to the Convention (non-Annex I Parties) meet their reporting obligations. Furthermore, a process for international consultation and analysis (ICA) of BURs has been established.

This chapter provides an overview of the evolution and the key decisions on MRV for Azerbaijan as well as other developing country Parties and outlines the key concepts around MRV. The chapters that follow provide a more detailed explanation of each of the specific elements of the MRV framework.

According to the provisions of the Convention, all Parties need to report to the COP information on their emissions by sources and removals by sinks of all GHGs not controlled by the Montreal Protocol, and on the steps they are taking to implement the Convention through national communications. The latter includes national or, where appropriate, regional programmes containing measures to mitigate, and to facilitate adequate adaptation to, climate change, and any other information that the Party considers relevant to the achievement of the objective of the Convention.

According to the Convention, each non-Annex I Party was obliged to submit its initial national communication within three years of the entry into force of the Convention for that Party, or of the availability of financial resources. Currently, non-Annex I Parties should submit their national communications every four years or in accordance with any further decisions on frequency by the COP, taking into account a differentiated timetable and the prompt provision of financial resources to cover the agreed full costs incurred by non-Annex I Parties. The required contents of the national

communications and the timetable for their submission are different for developed and developing country Parties.

In 1996, Parties adopted detailed guidelines for the preparation of national communications from developing country Parties. These guidelines, for the first time, defined the scope, structure and content of the information to be reported in the national communication. The following year, the initial round of national communications consisted of submissions from six developing country Parties, including Argentina, Jordan, Mexico, Micronesia, Senegal, and Uruguay. This was the first fulfillment of the reporting obligations under the Convention by developing country Parties. In case of Azerbaijan, first national communication was submitted to the Secretariat in 2000.

In order to improve national communications from developing country Parties through technical advice and support, in 1999, the COP established the Consultative Group of Experts on National Communications from Parties not included in Annex I to the Convention (CGE). This group is considered as the key technical support element under the Convention to assist developing country Parties in meeting their reporting obligations.

In 2002, COP 8 arrived at in two important decisions relating to reporting by developing country Parties. First, recognizing the significant and positive role played by the CGE in improving the process of the preparation of national communications from non-Annex I Parties, its term was continued for another five years from 2003 to 2007 with a broader mandate for technical assistance. Secondly, the COP adopted the revised guidelines for the preparation of national communications which, to date have provided the basis for the preparation of national communications from non-Annex I Parties.

Until COP 13, there was no process for considering the national reports submitted by developing country Parties under the Convention, except for the compilation and synthesis of information reported in submitted national communications. It was at COP 13 through the Bali Action Plan that Parties agreed on the principle of applying MRV to developing country Parties in the context of undertaking enhanced national/international action on mitigation of climate change. This provided the foundation for the subsequent elaboration of the existing comprehensive MRV framework for developing country Parties.

The process of MRV, which started at COP 13 in 2007, resulted in a few key milestones at COP 16 in 2010. In addition to defining the frequency of the submission of national communications from non-Annex I Parties – every four years – further elements of MRV were agreed upon, including:

- Enhancing reporting in national communications, including GHG inventories, from non-Annex I Parties on mitigation actions and their effects, and support received;
- Submitting BURs every two years;

- Conducting ICA of BURs that aims to increase the transparency of mitigation actions and their effects;
- Subjecting both domestically and internationally supported mitigation actions to domestic MRV.

Furthermore, at COP 16, developing countries agreed to undertake nationally appropriate mitigation actions (NAMAs). A registry was set up to record NAMAs and the support available, and to facilitate the matching of support to NAMAs. Parties also agreed that domestically supported mitigation actions (those undertaken without international support) will be subject to domestic MRV “in accordance with general guidelines” to be developed by the COP.

The development of revised guidelines for the reporting of mitigation actions and GHG inventories, and processes to facilitate this reporting, were central to efforts to implement the agreements reached in Cancun. COP 17 adopted the guidelines for the preparation of BURs as well as modalities and guidelines for ICA. These two decisions provided sufficient basis to initiate the operationalization of the MRV framework resulting from the Bali Action Plan. It was decided that developing country Parties should, consistent with their capabilities and the level of support provided for reporting, submit their first BUR by December 2014. After the submission of the first BURs, they are to be submitted every two years on a mandatory basis.

The first rounds of ICA were commenced within six months of the submission of the first round of BURs by developing country Parties. The frequency of the subsequent rounds of ICA is determined by the frequency of the submission of BURs, which is normally every two years which may undergo ICA at their discretion. ICA is consisting of two steps: the technical analysis of BURs by a team of technical experts; and a facilitative sharing of views, in the form of a workshop convened at regular intervals under the Subsidiary Body for Implementation (SBI).

Two years later, COP 19 made another significant advance in the implementation of the MRV framework, resulting in a number of decisions capturing all the key elements necessary for the implementation of the MRV framework for developing country Parties:

- Composition, modalities and procedures for the team of technical experts to conduct technical analysis under ICA;
- General guidelines for domestic MRV;
- The Warsaw Framework for REDD-plus.

Furthermore, the term of the CGE was continued for another five years from 2014 to 2018. The mandate was expanded to include the capacity-building of experts participating in the technical analysis under ICA.

The subsequent chapters outline the key elements of the MRV framework for developing country Parties based on the latest decisions and guidelines adopted by the COP. They also draw upon practical experience generated through the years of developing and implementing the MRV framework.

KEY ELEMENTS OF THE MRV FRAMEWORK AT THE INTERNATIONAL LEVEL

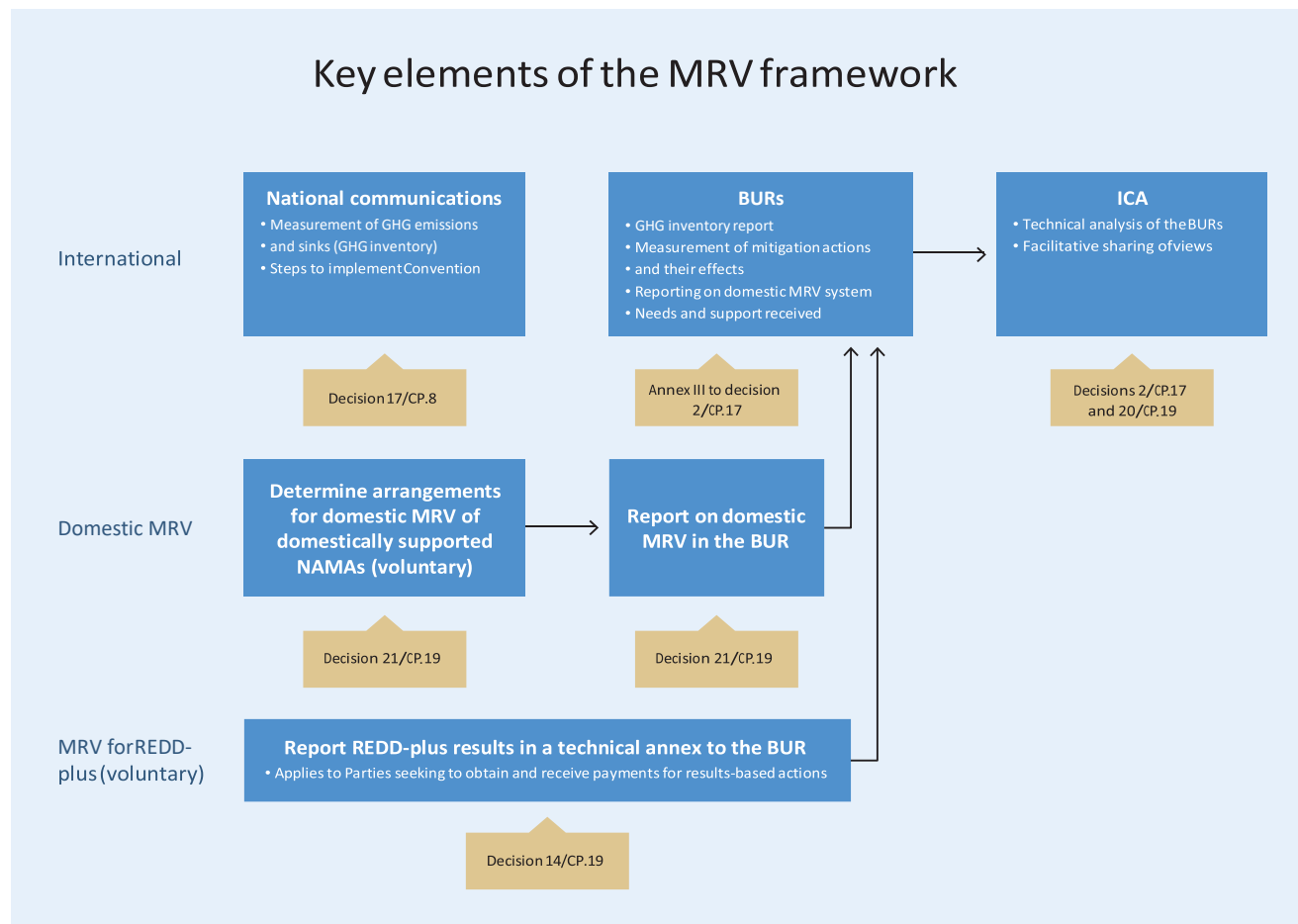
The existing framework for MRV under the Convention for developing country Parties consists of several elements, which have been put in place gradually through a set of decisions by the COP over the period.

Some of these elements are implemented at the international level and others at the national level. At the international level, the MRV framework for non-Annex I Parties includes:

- Guidance on reporting through national communications and BURs;
- Guidance on setting up domestic MRV frameworks;
- A process for consideration of information submitted by non-Annex I Parties in their BURs through ICA;
- For those non-Annex I Parties that voluntarily implement REDD-plus activities and wish to take the opportunity of a results-based payment, international guidance on MRV for REDD-plus activities applies.

At the national level, Parties are expected to implement the international guidelines for domestic MRV frameworks and to prepare and report information according to the guidance on reporting through national communications and BURs, including information on GHG emissions and removals by sinks, mitigation actions and their effects, and support needed and received.

This chapter describes each of the key elements of the MRV framework.



Measurement for non-Annex I Parties applies both to efforts to address climate change and to the impacts of these efforts, including the level of GHG emissions by sources and removals by sinks, emission reductions and other co-benefits. Such measurement occurs at the national level. Initially, it referred to the measurement of GHG emissions by sources and removals by sinks through the national GHG inventories, which are reported in national communications. Based on the decisions adopted at COP 16 and 17, non-Annex I Parties now need to measure the specific effects of national mitigation actions as well as the support needed and received, and to provide this information, including a national inventory report, as part of their BURs. The methodologies for measurement are not defined by the Convention; therefore, in undertaking measurement Parties rely on methodologies developed externally, including by the Intergovernmental Panel on Climate Change (IPCC) and other organizations. However, where possible, the COP identifies and endorses the methodologies that Parties should use, at a minimum.

Reporting for non-Annex I Parties is implemented through the national communications and BURs. Parties are required to report on their actions to address climate change in their national

communications, which include information on the GHG inventories, adaptation, mitigation actions and their effects, constraints and gaps, support needed and received, and other information considered relevant to the achievement of the objective of the Convention. National communications are to be submitted every four years and prepared following the guidance contained in the revised guidelines for the preparation of national communications from non-Annex I Parties contained in the annex to decision. BURs are to be submitted every two years, providing an update of the information presented in national communications, in particular on national GHG inventories, mitigation actions, constraints and gaps, including support needed and received.

Verification is addressed at the international level through ICA of BURs, which is a process to increase the transparency of mitigation actions and their effects, and support needed and received. National communications are not subject to ICA. At the national level, verification is implemented through domestic MRV mechanisms to be established by non-Annex I Parties, general guidelines for which were adopted at COP 19. Provisions for verification at the domestic level that are part of the domestic MRV framework are to be reported in the BURs. Special provisions have been adopted for verification of REDD- plus activities.

NATIONAL COMMUNICATIONS

This section provides a background on the key concepts and provisions related to national communications and an overview of the major elements that they should contain.

What are national communications?

National communications are at the heart of reporting on the progress in the implementation of the Convention. They are documents to be submitted periodically by all Parties to the Convention containing information on their emissions by sources and removals by sinks of all GHGs not controlled by the Montreal Protocol, and on the steps taken or envisaged to implement the Convention. The timelines for the preparation and reporting, as well as the frequency and content, of the national communications are different for Parties included in Annex I to the Convention (Annex I Parties) and non-Annex I Parties.

The core elements of the national communications include information on a general description of the national circumstances and institutional arrangements; emissions and removals of GHGs through the national inventory; steps taken or envisaged by the non-Annex I Party to implement the Convention; and any other information relevant to the achievement of the objective of the Convention. Parties submit their national communications to the COP, through the UNFCCC secretariat based in Bonn, Germany, which makes them publicly available on its website.

How often should national communications be prepared and what is available?

COP 16 decided that non-Annex I Parties should submit their national communications to the COP every four years or in accordance with any further decisions on frequency to be adopted by the COP in the future. This is based on the prompt provision of financial resources to cover the costs incurred in preparing the national communications. Financial support for the preparation of national communications and BURs to non-Annex I Parties is provided through the Global Environment Facility (GEF), which serves as an operating entity of the Financial to Parties.

What information should be included?

The guidelines for the preparation of initial national communications from non-Annex I Parties were adopted by COP 2 in Geneva. These guidelines were then revised and adopted at COP 8. The revised guidelines are contained in decision 17/CP.8 and its annex. The purpose of the guidelines is to:

- Assist non-Annex I Parties in meeting their reporting requirements;
- Encourage the presentation of information in a consistent, transparent, comparable and flexible manner;
- Facilitate the presentation of information on support required for the preparation of national communications;
- Serve as policy guidance to an operating entity of the financial mechanism of the Convention, for the timely provision of financial support;
- Ensure that the COP has sufficient information to carry out its responsibility for assessing the implementation of the Convention.

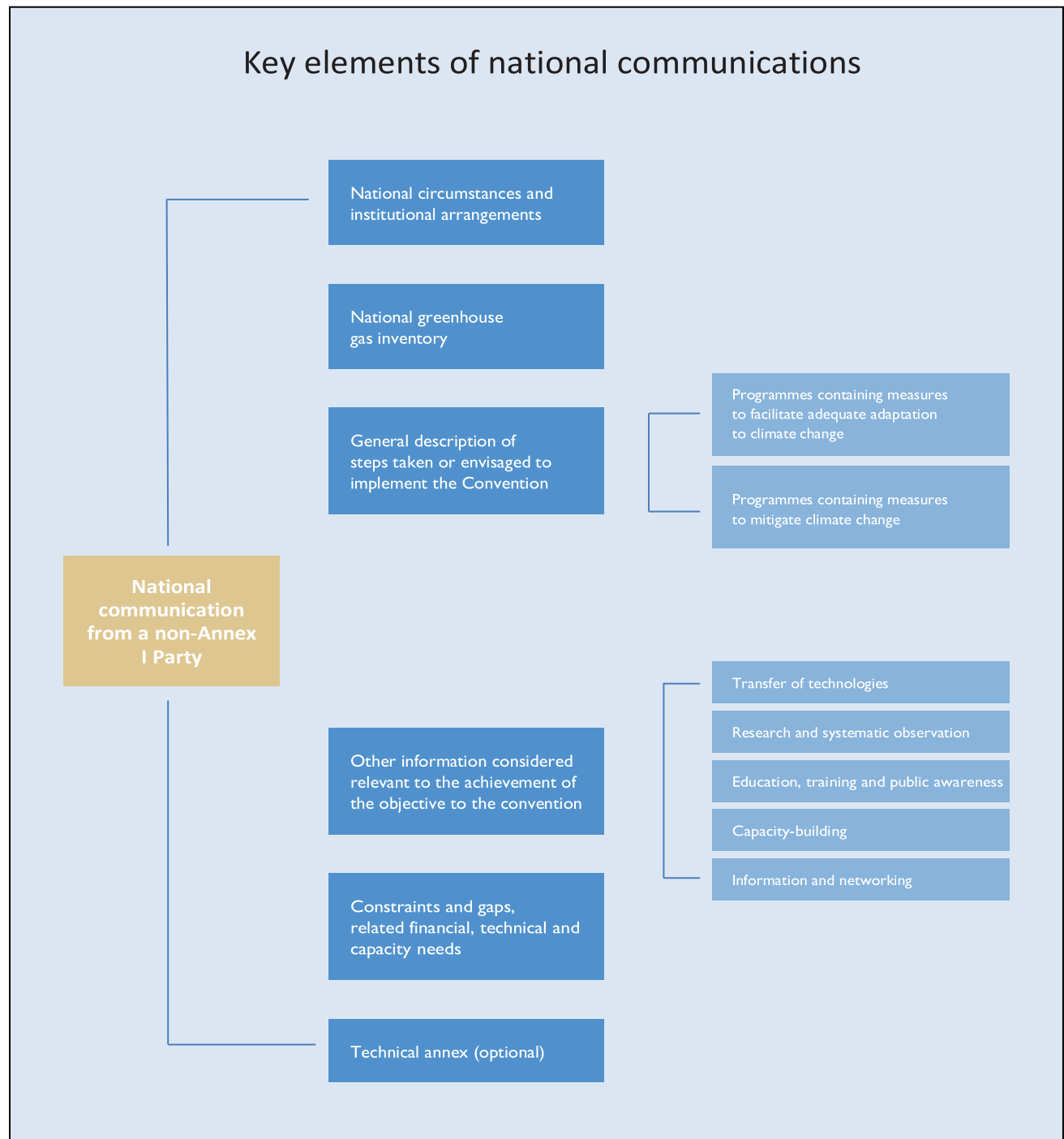
According to the revised guidelines, national communications from non-Annex I Parties should contain, at a minimum, six thematic components, including national circumstances and institutional arrangements; national GHG inventory; programmes containing measures to facilitate adequate adaptation to climate change; programmes containing measures to mitigate climate change; other information; and constraints and gaps, and related financial, technical and capacity-building needs.

In order to assist Parties in applying the guidelines, the UNFCCC secretariat has prepared a user manual, *Reporting on Climate Change: User Manual for the Guidelines on National Communications from Non-Annex I Parties* (hereinafter referred to as UNFCCC NC user manual). The UNFCCC NC user manual gives detailed step-by-step guidance on preparing a national communication.

With the adoption of the Cancun Agreements, Parties decided to enhance reporting in national communications, including GHG inventories, mitigation actions and their effects, assumptions and methodologies, and support received.

What happens to the information provided?

Upon request of the COP, the information provided in national communications are compiled and synthesized by the secretariat into reports for consideration by the SBI and the COP.



BIENNIAL UPDATE REPORTS

With the adoption of the Cancun Agreements at COP 16, the reporting by non-Annex I Parties in national communications, including national GHG inventories, was enhanced to include information on mitigation actions and their effects, and support received. It was decided that developing countries, consistent with their capabilities and the level of support provided for reporting, should submit biennial update reports (BURs).

What are BURs?

BURs are reports to be submitted by non-Annex I Parties, containing updates of national GHG inventories, including a national inventory report and information on mitigation actions, needs and support received. Such reports provide updates on actions undertaken by a Party to implement the Convention, including the status of its GHG emissions and removals by sinks, as well as on the actions to reduce emissions or enhance sinks.

When and how often should BURs be prepared?

COP 17 decided that the first BURs from non-Annex I Parties, consistent with their capabilities and the level of support provided for reporting, are to be submitted by December 2014. The subsequent BURs should be submitted every two years, either as a summary of parts of the national communication in the year when the national communication is submitted or as a standalone update report.

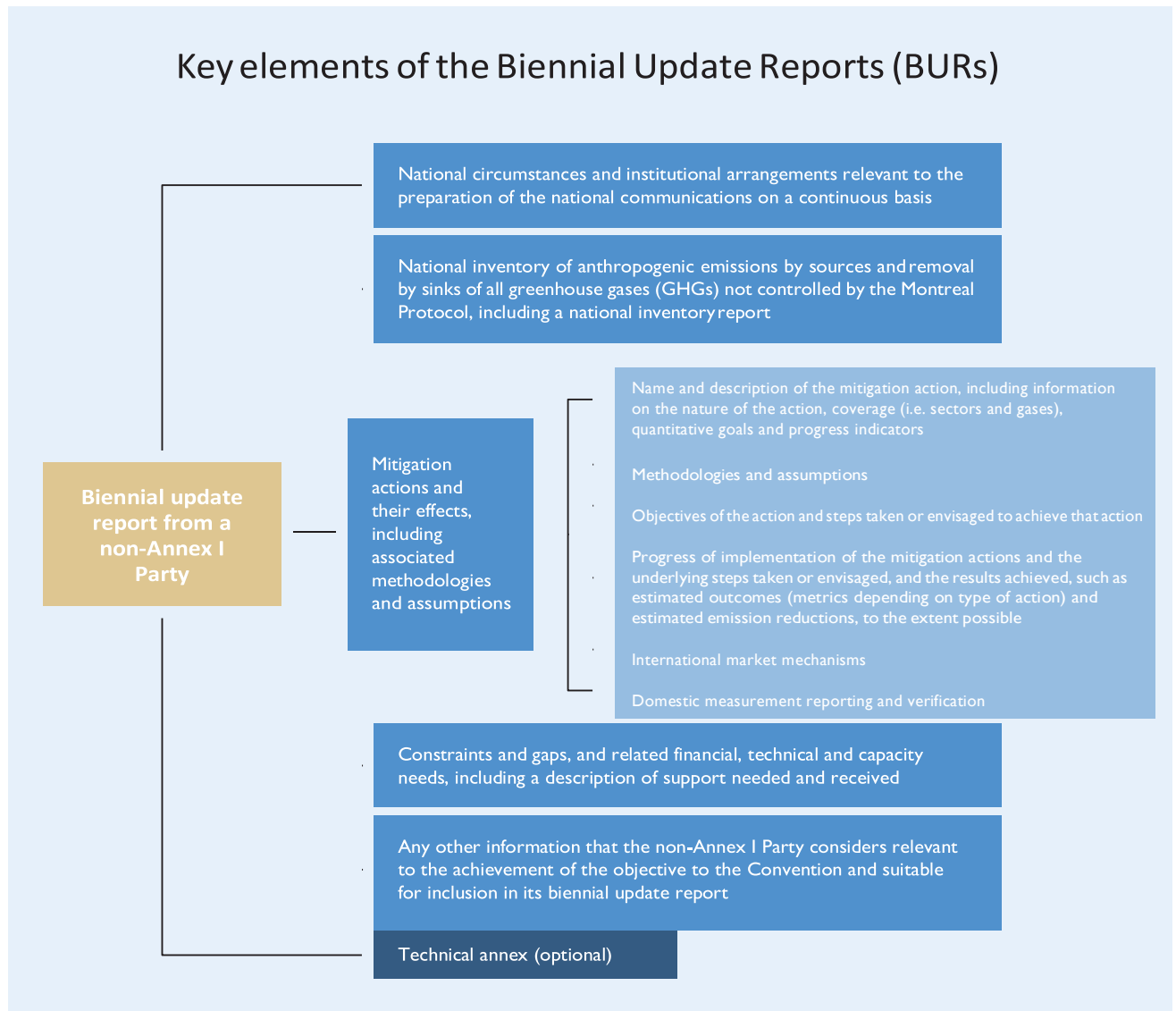
What information should be included?

The scope of the BURs is to provide an update of the most recently submitted national communication and to provide additional information in relation to mitigation actions taken or envisaged to undertake and their effects as well as support needed and received. COP 17 adopted the “UNFCCC biennial update reporting guidelines for Parties not included in Annex I to the Convention”, which are contained in annex III to decision 2/CP.17.

The BURs should be submitted either as a summary of parts of the national communication in the year in which the national communication is submitted or as a standalone update report. This essentially means that, if a non-Annex I Party is due to submit a BUR in the same year as its national communication is due, the Party may summarize the relevant information from the national communication addressing the key BUR elements. In the case where the year of the BUR submission does not coincide with that of the national communication, a separate update report would need to be prepared.

What happens to the information provided?

The information provided in biennial update reports is subjected to a technical analysis by a team of technical experts under the international consultation and analysis process resulting in a summary report.



KEY ELEMENTS OF NATIONAL MRV FRAMEWORKS

This chapter outlines the key requirements of and guidelines for domestic MRV frameworks adopted internationally and what it entails in terms of their domestic implementation.

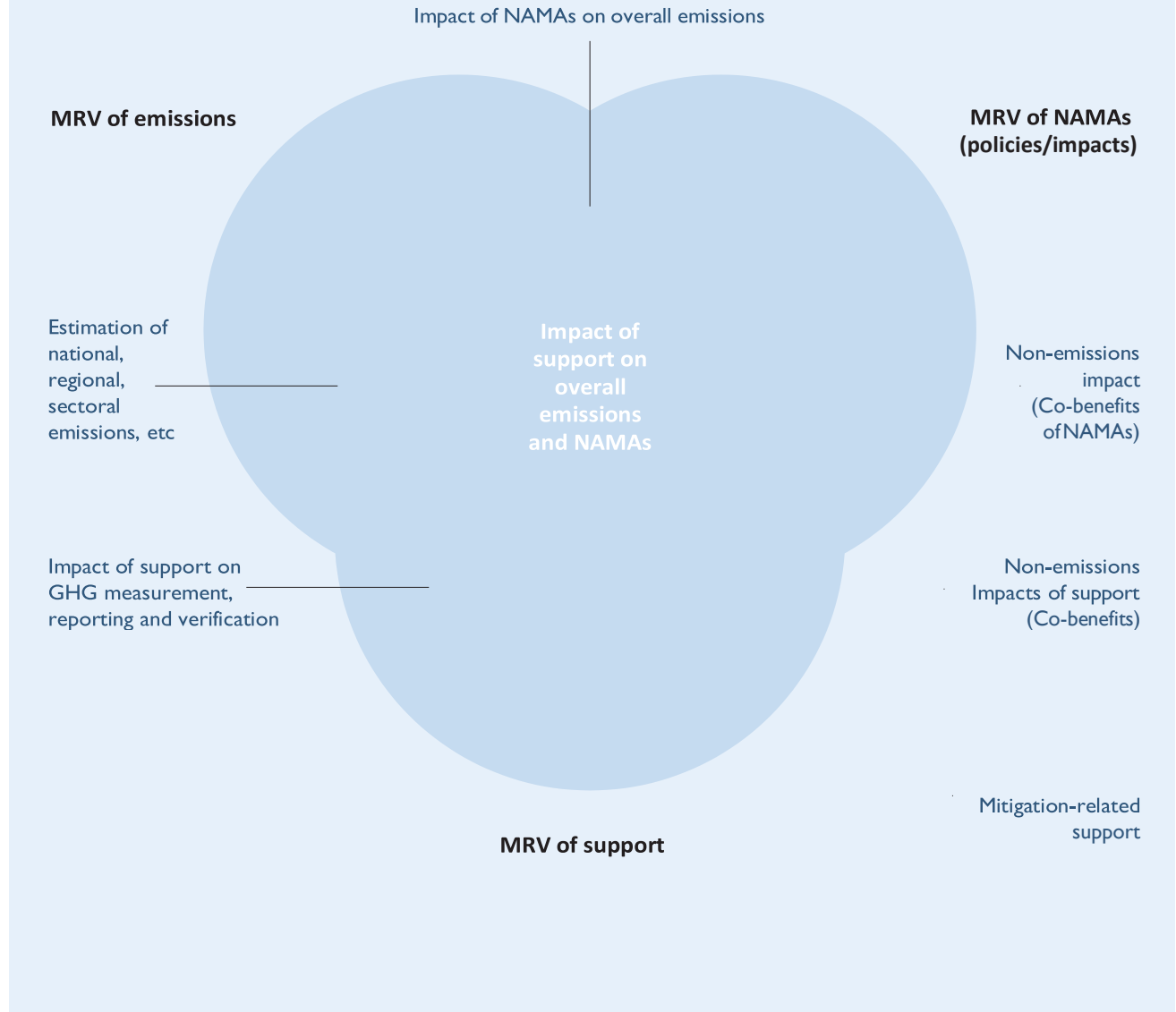
At the national level, the implementation of the MRV framework covers two main areas:

- Development of the domestic framework for MRV, based on the guidelines for MRV of domestically supported NAMAs;
- Implementation of the international MRV requirements, such as measurement and reporting through the national communications and BURs.

Overview of the elements subject to MRV under the current international framework

- **What is measured:**
 - GHG emissions and removals by sinks;
 - Emission reductions (or enhancement of removals by sinks) associated with mitigation actions compared to a baseline scenario;
 - Progress in achieving climate change mitigation and adaptation (i.e. GHG emission reductions or enhancement of sinks and reduction in vulnerability), achievement of sustainable development goals and co-benefits;
 - Support received (finance, technology and capacity building);
 - Progress with implementation of the mitigation actions.
- **What is reported:**
 - Data on GHG emissions and removals by sinks (inventory as part of the national communication and inventory update report as part of the BUR);
 - Data on emission reductions (or enhancements of removals by sinks) associated with mitigation actions compared to a baseline scenario (BURs, national communications);
 - Progress with implementation of the mitigation actions (BURs, national communications);
 - Key assumptions and methodologies;
 - Sustainability objectives, coverage, institutional arrangements and activities (in the national communications and BURs);
 - Information on constraints and gaps as well as support needed and received.
- **What is verified:**
 - All quantitative and qualitative information reported, in the BUR, on national GHG emissions and removals, mitigation actions and their effects, and support needed and received;
 - Data may be verified through national MRV and through ICA, where appropriate.

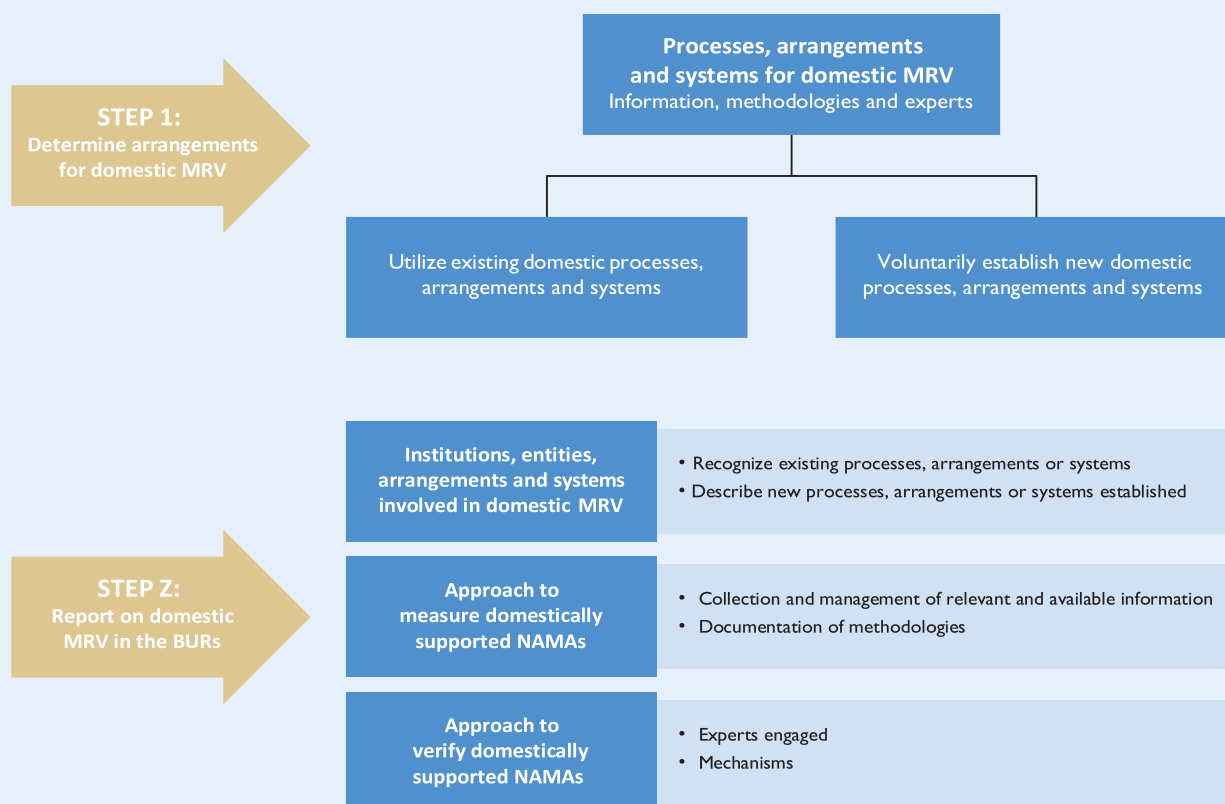
Elements of national MRV frameworks



DOMESTIC MRV OF DOMESTICALLY SUPPORTED NAMAS

As noted above, the domestic MRV framework for domestically supported NAMAs should be guided by the guidelines adopted by COP 19. Application of these guidelines for developing country Parties is voluntary. The guidelines are based on the principles of a voluntary, pragmatic, non-prescriptive, non-intrusive and country-driven approach. They take into account the national circumstances and national priorities, respect the diversity of NAMAs, build on existing domestic systems and capacities, recognize existing domestic MRV frameworks and promote a cost-effective approach. Their purpose is to provide general guidance on how developing country Parties may describe the domestic MRV of domestically supported NAMAs. These guidelines could help countries to set up their national MRV frameworks for policies and measures based on existing domestic processes, arrangements, methodologies, and expertise, as well as to determine the information best suited for reporting on domestic MRV in the BURs.

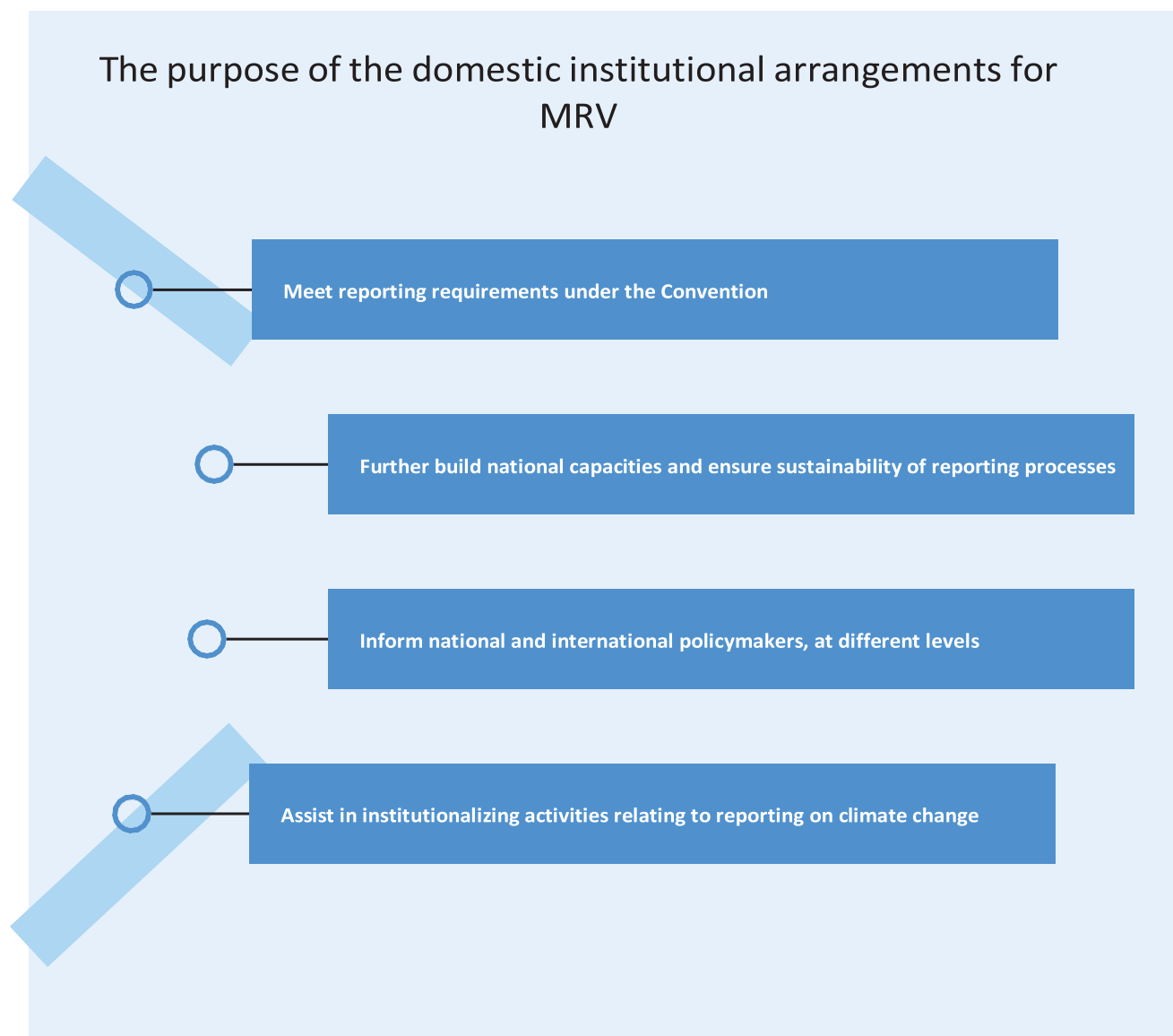
Key elements of the guidelines for domestic MRV of domestically supported NAMAs



The first step in setting up the domestic MRV framework is to determine the key processes, systems and arrangements, including institutional structures, relevant information, methodologies and experts to be engaged.

The guidelines encourage developing country Parties, wherever appropriate, to utilize existing processes, arrangements, and systems. Where necessary, developing country Parties may choose to voluntarily set up new arrangements and processes for domestic MRV.

There are no specific guidelines on the detailed institutional set-up for MRV since it will depend on the national circumstances and existing institutional arrangements and capacities of a particular country. At a general level, the institutional arrangements should cover the functions from planning through to submission of reports.



Based on the experience to date, sustainable institutional arrangements for MRV include the following key elements:

- Establishing national legal/formal arrangements;
- Choosing and maintaining an appropriate coordination body;
- In-country institutional and technical capacity building;
- Mechanism for stakeholder involvement.

Such institutional arrangements should ensure representation and effective involvement of all key sectors and stakeholders.

As the second step, when reporting on their domestic MRV in the BURs, developing country Parties are encouraged to provide information on three key elements, including a description of the:

- Overall institutional arrangements, whether based on existing or new processes and systems;
- Approach used to measure domestically supported NAMAs. This should include information on the systems for collection and management of relevant data and on how methodologies are being documented;
- Approach used for domestic verification of the information, including a description of the experts that are engaged in the verification and the mechanisms for verification.

Both internationally and domestically supported NAMAs may be subjected to the domestic MRV and can be reported as a part of the mitigation actions within the BURs.

MRV FOR REDD-PLUS ACTIVITIES

COP 16 adopted a decision on policy approaches and positive incentives on issues relating to reducing emissions from deforestation and forest degradation, and the role of conservation, sustainable management of forests and enhancement of forest carbon stocks in developing countries, also referred to as REDD-plus.

According to this and subsequent decisions by the COP, developing country Parties are encouraged to contribute to mitigation actions in the forestry sector by undertaking the following activities (referred to below as REDD-plus activities):

- Reducing emissions from deforestation;
- Reducing emissions from forest degradation;

- Conservation of forest carbon stocks;
- Sustainable management of forests;
- Enhancement of forest carbon stocks.

These activities should be country-driven, correspond to national development priorities, circumstances, and capabilities, and should respect sovereignty. Furthermore, they should be implemented in phases and evolve into results-based actions that should be fully measured, reported and verified, and be supported by adequate and predictable financial and technology support, including support for capacity-building, and be consistent with the objective of environmental integrity and take into account the multiple functions of forests and other ecosystems (see Box 5).

Developing country Parties aiming to undertake REDD-plus activities in the context of the provision of adequate and predictable support, including financial resources and technical and technological support, should develop the following elements:

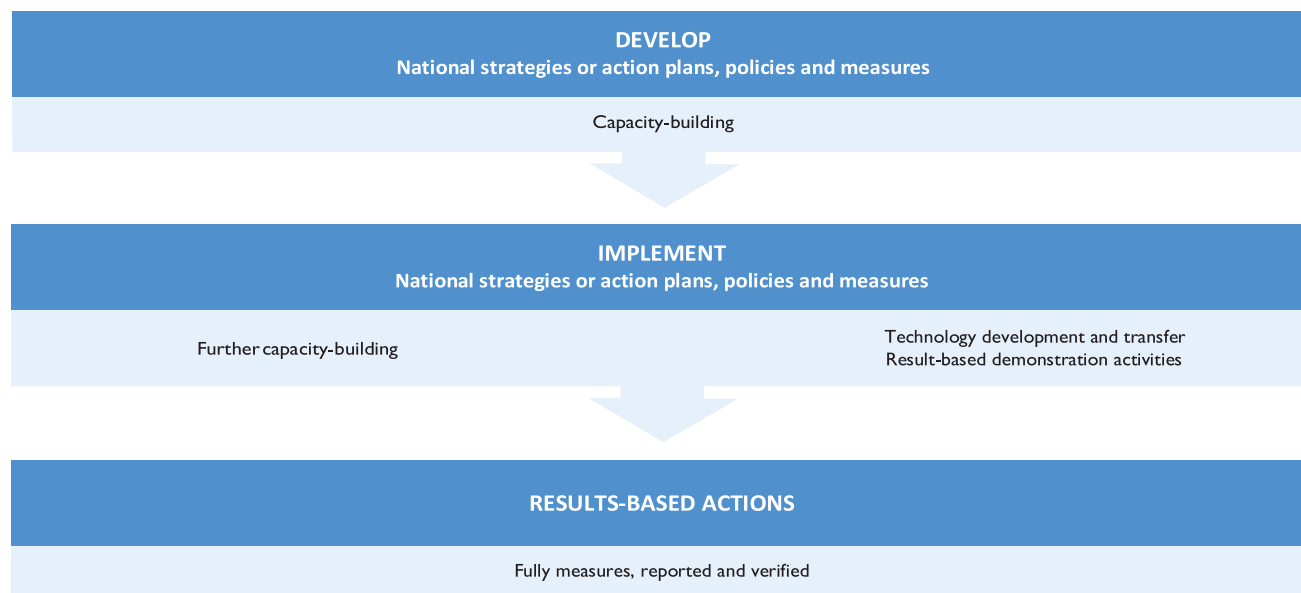
- A national strategy or action plan;
- A national forest reference emission level and/or forest reference level or, as an interim measure, subnational forest reference emission levels and/or forest reference levels;
- A robust and transparent national forest monitoring system for the measurement and reporting of the activities referred to above, with subnational measurement and reporting as an interim measure, in accordance with the national circumstances;
- A system for providing information on how the safeguards for REDD-plus activities (see Box 6) are being addressed and respected.

Safeguards for REDD-plus activities

In implementing the REDD-plus activities, the following safeguards should be promoted and supported.

- That actions complement or are consistent with the objectives of national forest programmes and relevant international conventions and agreements.
- Transparent and effective national forest governance structures, taking into account national legislation and sovereignty;
- Respect for the knowledge and rights of indigenous peoples and members of local communities;
- The full and effective participation of relevant stakeholders, in particular indigenous peoples and local communities;
- That actions are consistent with the conservation of natural forests and biological diversity, ensuring that the actions are not used for the conversion of natural forests, but are instead used to incentivize the protection and conservation of natural forests and their ecosystem services, and to enhance other social and environmental benefits;
- Actions to address the risks of reversals;
- Actions to reduce displacement of emissions.

Phased approach to REDD-plus activities



The activities undertaken by Parties should be implemented in phases, beginning with the development of national strategies or action plans, policies and measures, and capacity building, followed by the implementation of national policies and measures and national strategies or action plans that could involve further capacity building, technology development and transfer and results based demonstration activities, and evolving into results based actions that should be fully measured, reported and verified.

Developing countries seeking to obtain and receive results based payments should have all of the elements in place and should provide the most recent summary of information on how all of the safeguards for REDD-plus have been addressed and respected before they can receive results based payments. COP 19, as part of the Warsaw Framework for REDD-plus, agreed that such a summary of information on how all of the safeguards for the REDD-plus activities mentioned above are being addressed and respected throughout the implementation of the activities could be provided, on a voluntary basis, via the web platform on the UNFCCC website. It also decided that developing country Parties should start providing such a summary in their national communication or communication channel, including via the web platform on the UNFCCC website after the start of the implementation of REDD-plus activities. The frequency of subsequent presentations of the summary of information should be consistent with the provisions for submissions of national communications from non-Annex I Parties and, on a voluntary basis, via the web platform on the UNFCCC website.

As noted above, results-based REDD-plus activities for which payments are being sought, need to undergo international MRV. COP 19 decided that MRV for anthropogenic forest related emissions by sources and removals by sinks, forest carbon stocks, and forest carbon stock and forest area changes resulting from the implementation of REDD-plus activities needs to be consistent with the methodological guidance for REDD-plus activities, and any guidance on MRV of NAMAs by developing country Parties. Therefore, the existing provisions on MRV for NAMAs, discussed above, will also apply to results-based REDD-plus activities seeking support.

The data and information used in relation to the REDD-plus activities should be transparent and consistent over time and with the established forest reference emission levels and/or forest reference levels. The results of the REDD-plus activities should be measured against the forest reference emission levels and/or forest reference levels and should be expressed in tons of carbon dioxide equivalent per year.

Developing countries seeking to receive payments for results based REDD-plus actions should include this information as a technical annex under the “Additional relevant information” section of the BUR. Submission of this technical annex is voluntary and in the context of results based payments. The data and information provided in the technical annex should be consistent with the methodological guidance and contain the information as per the guidelines on MRV for REDD-plus.

In reporting on REDD-plus in their BURs, Parties should provide summary information containing each corresponding assessed forest reference emission level and/or forest reference level, as well as other key information on the results of activities and a description of the institutional arrangements.

If required, upon the request by a developing country seeking to receive payments for results-based actions, two LULUCF experts from the UNFCCC roster of experts (one each from a developing country and a developed country Party), will be included among the members selected for the team of technical experts (TTE) conducting the assessment of the BUR as part of ICA.

As part of the technical analysis of the BUR, the TTE shall analyse the extent to which:

- There is consistency in methodologies, definitions, comprehensiveness and the information provided between the assessed reference level and the results of the implementation of the REDD-plus activities.
- The data and information provided in the technical annex is transparent, consistent, complete and accurate, and is consistent with the methodological guidelines on REDD-plus;
- The results are accurate, to the extent possible.

The Party that submitted the technical annex may interact with the TTE during the analysis of its technical annex to provide clarifications and additional information. The two LULUCF experts

referred to above may seek clarifications on the technical annex on the REDD-plus actions and the Party should provide clarifications to the extent possible. These LULUCF experts will develop, under their collective responsibility, a technical report to be published by the secretariat via the web platform on the UNFCCC website, containing:

- The technical annex;
- The analysis of the technical annex;
- Areas for technical improvement identified;
- Any comments and/or responses by the Party concerned, including areas for further improvement and capacity-building needs

LITERATURE AND DATA SOURCES

1. UN Framework Convention on Climate Change
<https://unfccc.int/>
2. How to Set up National MRV Systems
https://www.thepmr.org/system/files/documents/MRV_How%20to%20set%20up%20national%20mr%20systems.pdf
3. Knowledge Product: Elements and Options for National MRV Systems
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