



ENVIRONMENTAL INTEGRITY

Ensuring environmental integrity is one requirement of Article 6.2 for use of cooperative approaches involving ITMOs.

To achieve this Parties should:

- develop and apply *principles and standards* of environmental integrity
- report under the *transparency framework* – Art 13.7 – guidance required
- apply *robust accounting* according to guidance under Article 6.2

ENVIRONMENTAL INTEGRITY – PRINCIPLES AND STANDARDS

“Use of ITMOs should not lead to an increase in overall emissions”

- inherent in concept of environmental integrity
- concept should be reflected in principles and standards

Apply principles to life cycle of an ITMO:

- *creation and transfer* of mitigation outcomes as well as *use towards NDCs*

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ENVIRONMENTAL INTEGRITY - REPORTING

Parties should report on environmental integrity under Transparency Framework – Art 13.7:

- institutional and governance arrangements for creation, holding and transfer of mitigation outcomes
- governance and procedural arrangements that ensure avoidance of double counting
- if applicable, arrangements for the operation of a registry, and rules and procedures of trading systems
- corresponding adjustment

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ROBUST ACCOUNTING

- A technical process for sharing information relating to mitigation outcomes achieved through use of ITMOs.

Reporting on use of ITMOs is one aspect of robust accounting

- should occur under Article 13.7 as part of tracking progress towards NDCs

Parties' robust accounting should satisfy underlying principle that an ITMO is not counted twice

- Emissions-based approach attractive, where inventory a starting point for measuring progress

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MITIGATION OUTSIDE SCOPE OF NDC

ITMOs should satisfy all Art 6.2 requirements:

- environmental integrity, sustainable development, transparency, robust accounting

In deciding approach to out of scope ITMOs, consider:

- incentive to progression over time – Art 4
- environmental integrity
- corresponding adjustment to avoid double counting

Guidance for robust accounting – should apply to all ITMOs regardless of NDC scope

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