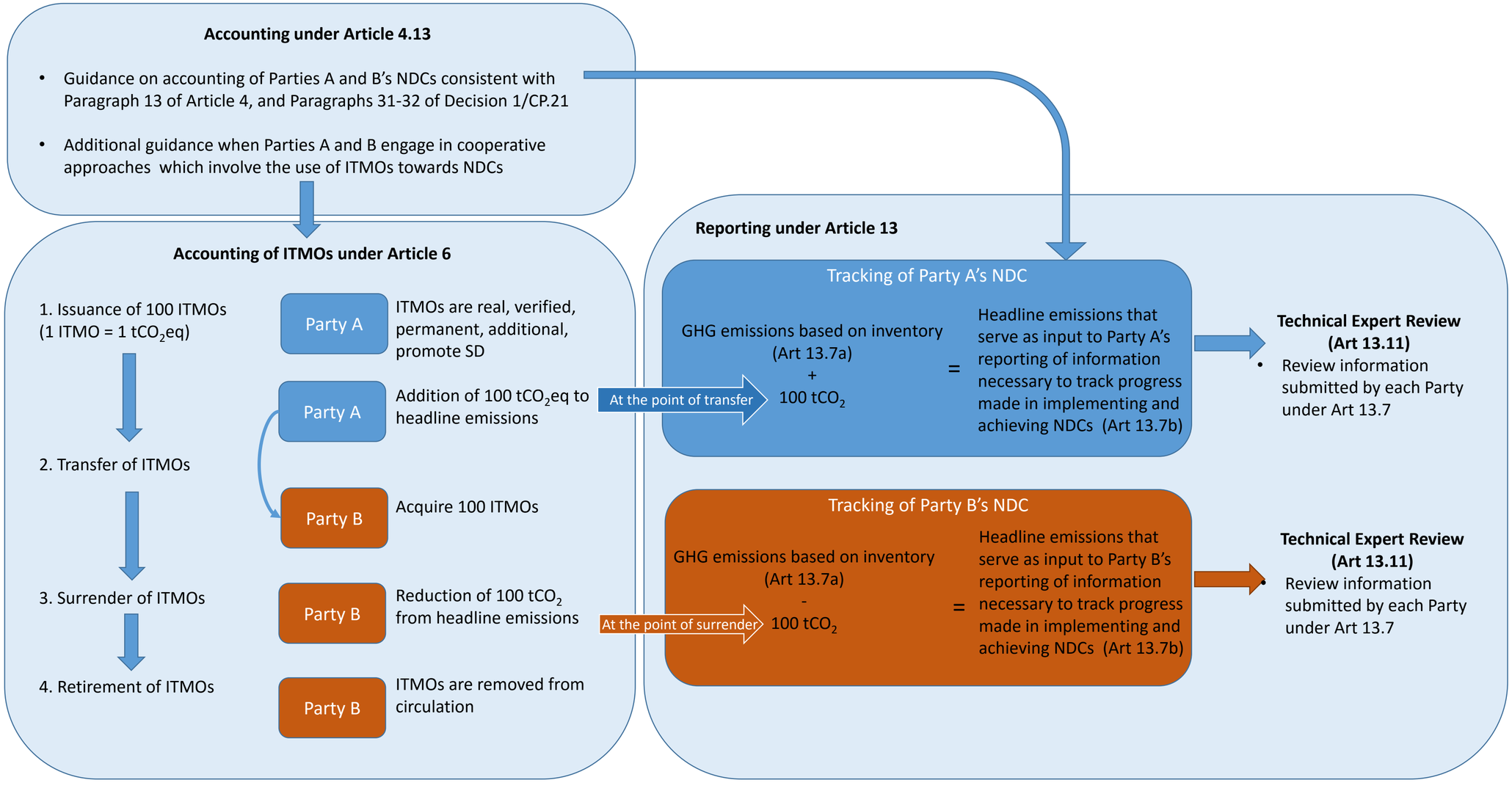Accounting and Reporting of ITMOs under the Paris Agreement