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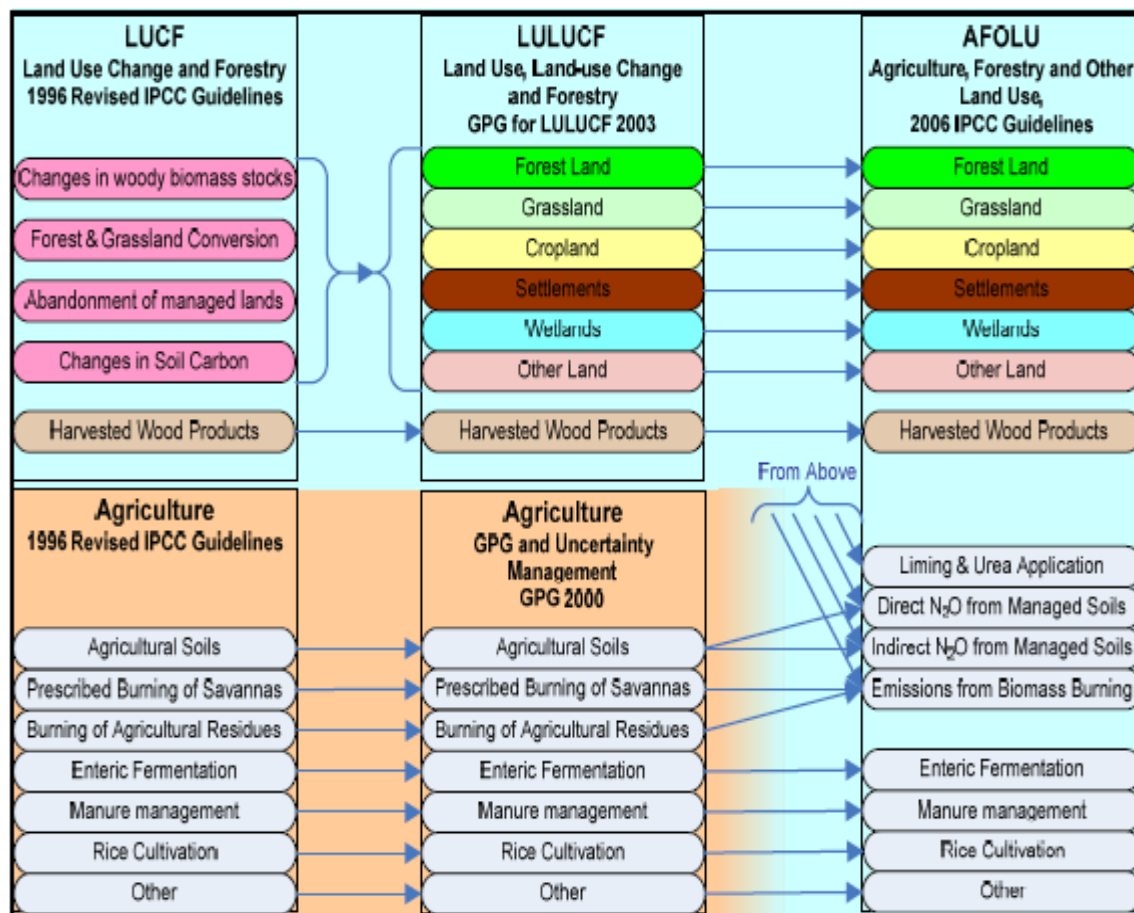
Accounting for agriculture and LULUCF

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What is accounting?

- Accounting for emissions (and removals) simply means including them in national targets.
- In all sectors except land use, land use change and forestry, nations account for all emissions.
- In the Kyoto Protocol it was decided that for LULUCF emissions and removals developed countries could choose whether to account for them or not, except for deforestation, afforestation and reforestation.
- Predictably, this led to a perverse system in which countries could chose to account for things that gave them credits but not for those that gave them debits.
- CAN International has long advocated that countries should “account for what the atmosphere sees”. No more cheating and fiddling the books in future.

What are agriculture and LULUCF?



What are the current international accounting rules?

- The IPCC provides guidance on how to estimate emissions and removals.
- The Kyoto Protocol and subsequent UNFCCC decisions dictate how to account.
- Currently, the KP makes it mandatory to account for all non-carbon dioxide emissions from agriculture.
- Accounting for all emissions and removals from forest management is mandatory but all other categories are voluntary.
- Most countries say that all forest-related activities constitute forest management.

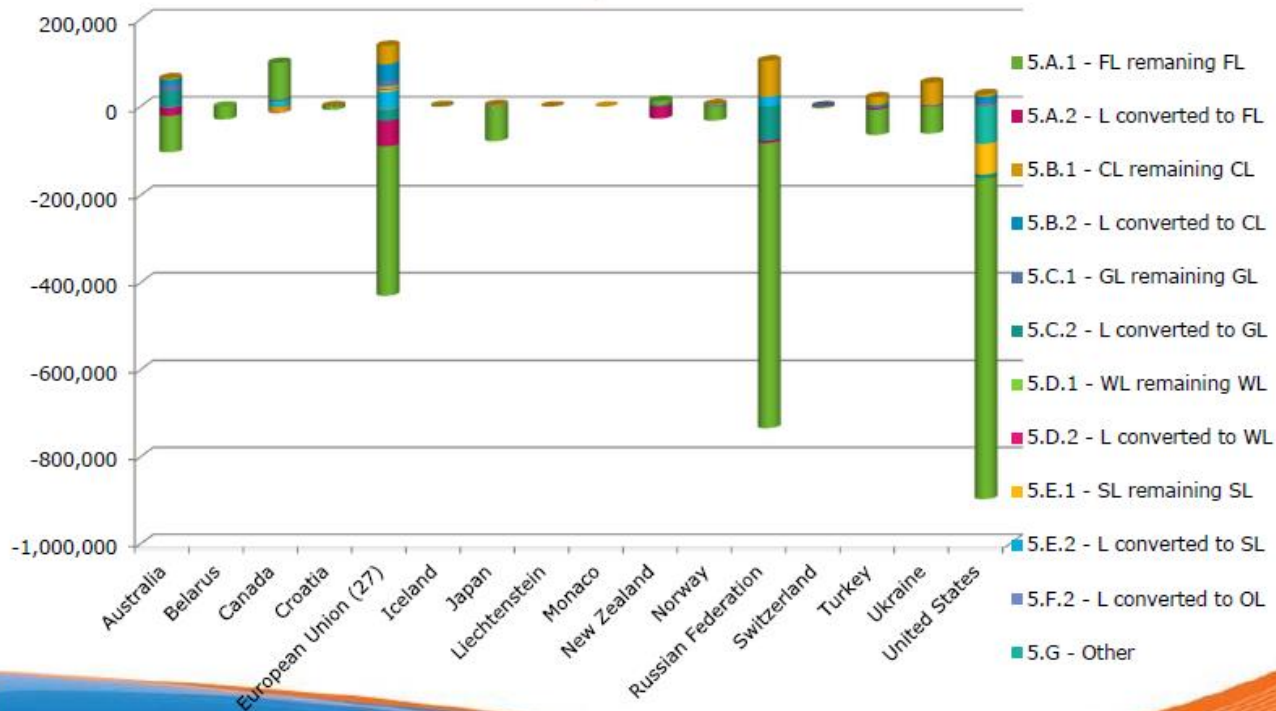
What are the current EU rules?

- During 2012 and 13 the EU decided that from 2021 the EU Member States should account for cropland and grazing land management, the two most emitting sectors.
- It decided to account for them in the same way as for all other sectors, i.e. net-net from a 1990 base year.
- However, the EU decided to account for forest management in line with the new KP rules which allow countries to do almost anything.
- Most EU countries account against a business as usual projection which hides emissions but shows removals.

Does this matter?

GHGs Inventory UNFCCC

Emissions/removals in 2011



Food and Agriculture Organization of the United Nations

www.fao.org/climatechange



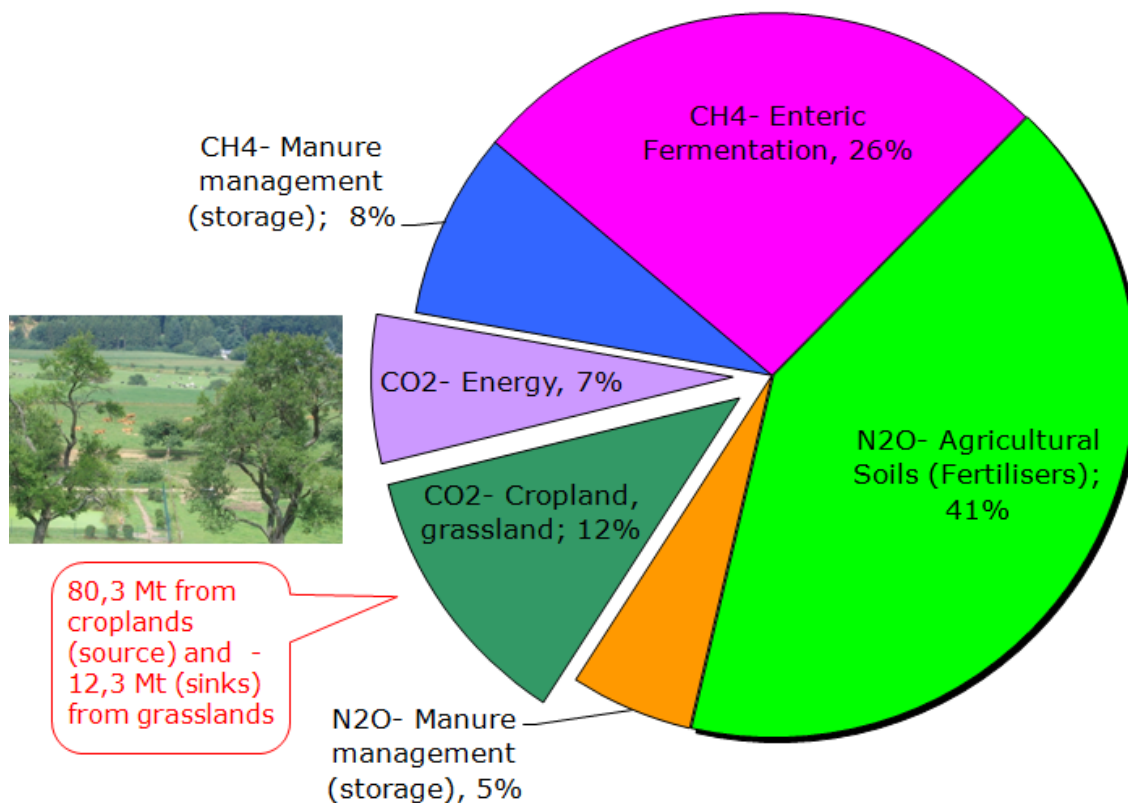
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Size matters

- In the EU, forest management is a large net sink – equivalent to about three quarters of UK emissions.
- Cropland is a significant net source of emissions – about the same as Austria.
- Grazing land is a small net sink – about the size of Latvia.
- Forest management accounting is a fiddle, although that could change after 2020.
- Cropland and grazing land accounting is not a fiddle, after 2020.
- Cropland and grazing land management emissions are mainly from soils, such as degraded peatlands.

Agricultural emissions

Share of GHG from sectors "Agriculture", "Energy" and "LULUCF", EU-27, 2011



Some options for 2030 package

Option	Effort sharing decision	Separate pillar
1. Stay the same	Agriculture non-CO2	<ul style="list-style-type: none">• Agricultural soils• Forestry• LUC
2. All in separate pillar		<ul style="list-style-type: none">• Agriculture non-CO2• Agricultural soils• Forestry• LUC
3. All in ESD	<ul style="list-style-type: none">• Agriculture non-CO2• Agricultural soils• Forestry• LUC	
4. Ag in ESD, forestry in separate pillar	<ul style="list-style-type: none">• Agriculture non-CO2• Agricultural soils• LUC	Forestry