



Climate Action Network International

**Submission to the APA on guidance for
accounting for Parties' NDCs
(Agenda item 3(c)):
Emissions and removals from land use**

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Climate Action Network International (CAN-I) is the world's largest network of civil society organizations working together to promote government action to address the climate crisis, with more than 1100 members in over 120 countries. www.climatenetwork.org

Climate Action Network welcomes the opportunity to submit its views on APA agenda item 3 (c) regarding guidance for accounting for emissions and removals from land use.

Introduction

About one quarter of all human induced emissions come from agriculture, forestry and other land use (AFOLU), mainly from land use change, fertilizer use, livestock and peatland degradation. The potential for both reducing emissions and increasing removals in the AFOLU sector is thus large, although it must be ensured that AFOLU mitigation does not compromise adaptation, food security or other social and environmental safeguards.

Reducing emissions (for example, by reducing deforestation) and enhancing removals (for example, by reforestation) are important components of many countries' INDCs and will continue to be so in future NDCs.¹ Land use is mentioned in 77% of all countries mitigation contributions in their INDCs, second only to the energy sector.²

The Paris COP Decision (1/CP.21), paragraph 31, requests the APA to elaborate guidance on accounting for Parties' NDCs for consideration and adoption by the first meeting of the Parties to the Paris Agreement at its first session. The Decision refers to both emissions and removals, implicitly including AFOLU where it is included in INDCs.

It is vital that all countries account for emissions and removals from AFOLU in a comparable and transparent way, certainly those countries which intend to include emission reductions or increased removals from the sector as part of their NDCs. However, special allowance should be made for

¹ See, for example, "Quantifying the contribution of the Land Use sector to the Paris Climate Agreement", Giacomo Grassi and Frank Dentener, EC Joint Research Centre, November 2015, and "The agriculture sectors in the intended nationally determined contributions: analysis", FAO, Rome, 15th July 2016.

² FAO, as above.

countries with the least capacity, notably, Least Developed Countries (LDCs) and Small Island Developing States (SIDS).

Decision 1/CP.21, paragraph 31, requests that guidance on accounting should ensure that:

“(a) Parties account for anthropogenic emissions and removals in accordance with methodologies and common metrics assessed by the Intergovernmental Panel on Climate Change and adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;

(b) Parties ensure methodological consistency, including on baselines, between the communication and implementation of nationally determined contributions;

(c) Parties strive to include all categories of anthropogenic emissions or removals in their nationally determined contributions and, once a source, sink or activity is included, continue to include it;

(d) Parties shall provide an explanation of why any categories of anthropogenic emissions or removals are excluded;”

In this note, CAN elaborates on this part of the Decision, outlining a number of basic principles and guidelines should be applied to reporting and accounting for AFOLU. These are listed below. Many are based upon Decision 24/CP.19 (Revision of the UNFCCC reporting guidelines on annual inventories for Parties included in Annex I to the Convention).

Type of reporting and accounting

The Paris Agreement is under the Convention and so the general rules laid down by the Convention should apply. The Convention employs a land-based system of reporting and this should be used in the new agreement and should also be applied to accounting. Parties should use the methodologies provided in the 2006 IPCC Guidelines, which employ a land-based approach, or methodologies consistent with them.³

Comprehensiveness and completeness

In the context of paragraph 31 (c) and (d), Parties with economy-wide NDCs with absolute emission reduction targets should comprehensively report on and account for their emissions and removals from all sectors, including land use. All human-induced emissions contribute to climate change and removals help to mitigate it. Nations should account for ‘what the atmosphere sees’ in terms of emissions and removals, when they occur.

Reporting and accounting by Parties with economy-wide NDCs should be complete, meaning that they cover all significant sources and sinks, as well as all significant pools and gases for which methodologies are provided in the 2006 IPCC Guidelines or for which supplementary methodologies have been agreed by the COP. Completeness also means the full geographical coverage of the sources and sinks of a country.

Parties with NDCs that are not economy-wide with absolute targets should account comprehensively and completely for those elements which are included in their NDCs, and should explain why other

³ 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 4, Agriculture, Forestry and Other Land Use.

emissions and removals are excluded, in line with paragraph 31 (d) and commit to overcome the deficit through capacity building on comprehensive AFOLU accounting.

If a full comprehensive accounting is not feasible, Parties should focus on emission hotspots, which are “concentrated emissions with large reduction potential”. For example, degraded peatlands should be accounted for as emission hotspots.

Base year or period

The base year or period used for reporting and accounting for AFOLU should be consistent with a Party’s overall NDC to facilitate comparability, i.e., baseline periods should be the same for the AFOLU sector for other sectors and be historical and not projected ones. Furthermore, the AFOLU base year/period should be measured using agreed methodologies to estimate the emissions, removals, and stocks of the sector. It may be advisable to use a base period rather than a base year, as studies conducted by some CAN members indicate that this would be more reliable for forestry and other land types.

Transparency

The data sources, assumptions and methodologies used should be clearly explained, in order to facilitate the replication and assessment of information. The transparency of inventories and accounts is fundamental to the success of the process for the communication and consideration of information.

Consistency

An inventory should be internally consistent for all reported years in all its elements across sectors, categories, pools and gases. The same methodologies should be used for the base year or period and all subsequent years, and consistent data sets should be used to estimate emissions or removals. Under the Paris Agreement, consistency in the land sector should also mean the sector is consistent with a Party’s overall NDC.

Accuracy

Emission and removal estimates should be accurate in the sense that they are systematically neither over nor under true emissions or removals, and that uncertainties are reduced as far as practicable. Appropriate methodologies should be used, in accordance with the 2006 IPCC Guidelines, to promote accuracy in inventories and accounts.