

Elements of an emissions accounting framework

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Based on the published paper "Made to Measure: Options for Emissions Accounting under the UNFCCC" by Andrew Prag, Christina Hood and Pedro Martins Barata

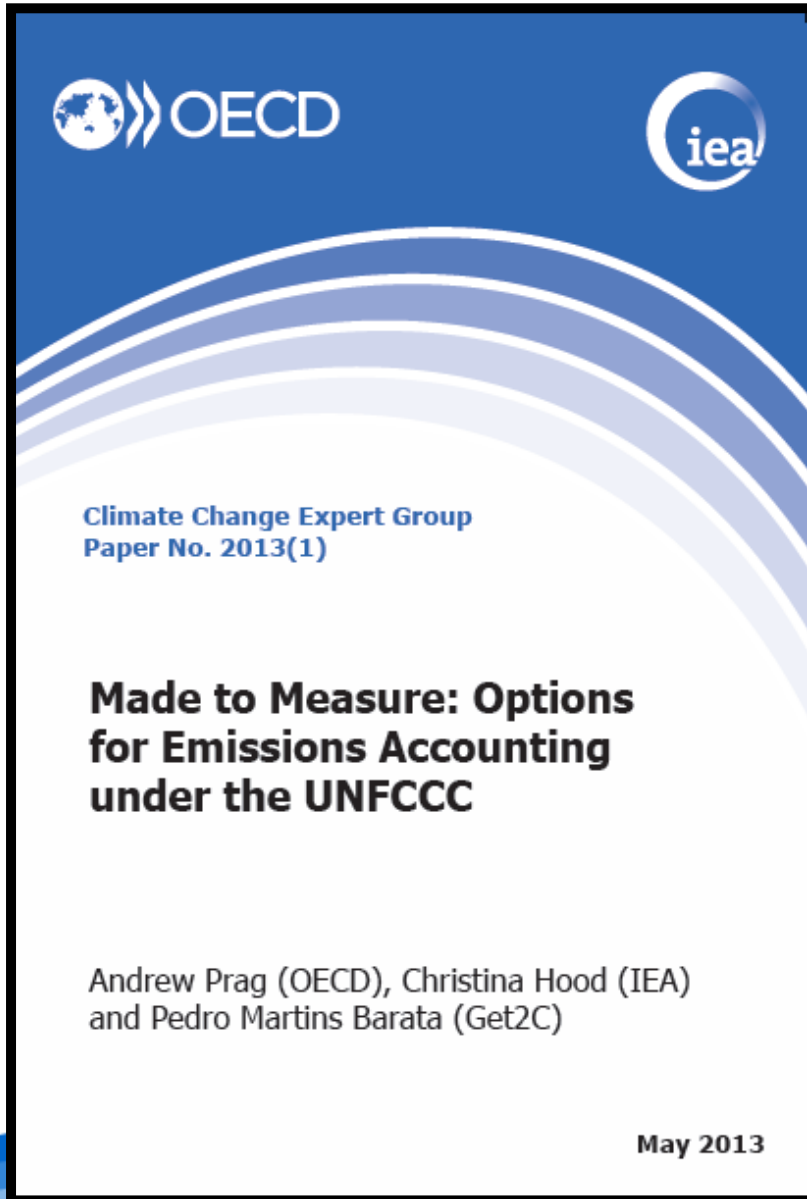
CCXG Global Forum
19 Sept 2013, session 5b

Overview

- Elements of a broadly-applicable accounting framework
- What can an accounting framework achieve?
- What already exists in the UNFCCC process?

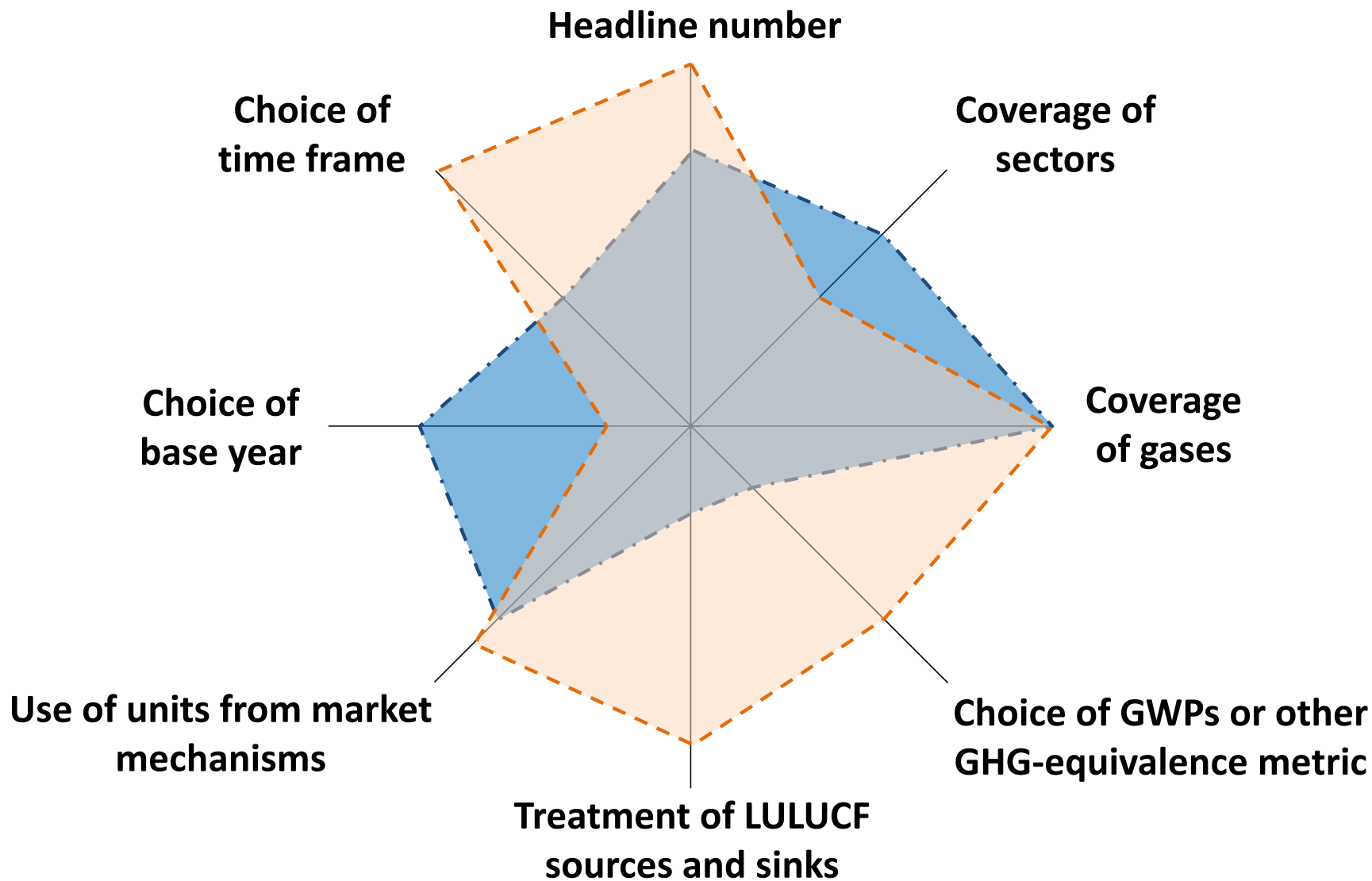
- Questions for discussion

Towards an accounting framework under UNFCCC

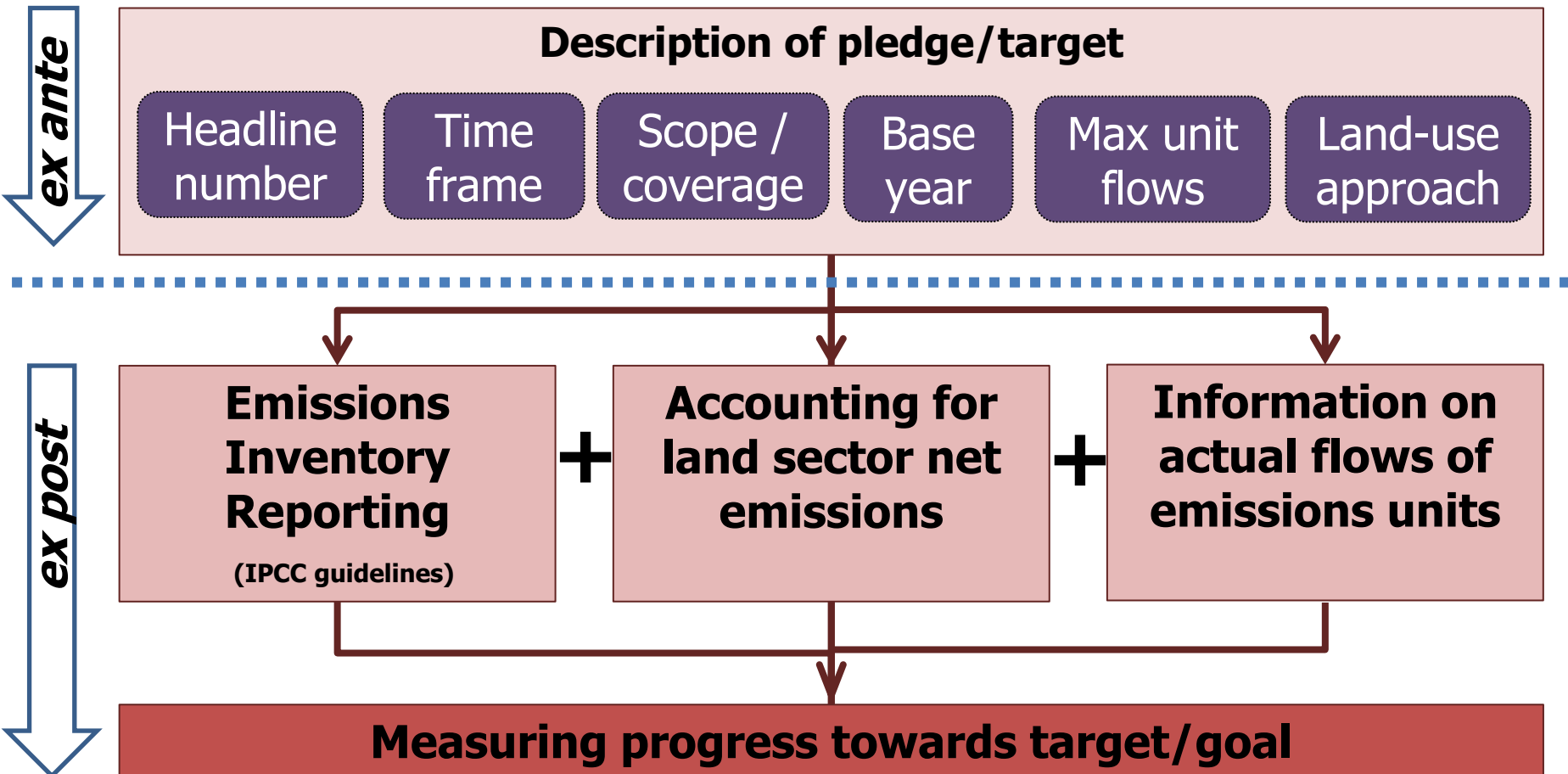


- For developed countries, UNFCCC mitigation **reporting requirements** include biennial reports and Common Tabular Format tables
- Apart from Kyoto Protocol, do not yet have an accounting framework for **transfers of market units** and **land-use emissions/removals**
- What do we need in addition to existing reporting requirements to **build an accounting framework?**






Mitigation commitments can have multiple dimensions








Elements of an accounting framework



What can an accounting framework help to achieve?

An accounting framework CAN help to...	An accounting framework CANNOT help to...
 Enhance reporting provisions to understand progress towards targets/goals	 Increase or safeguard mitigation ambition
 Facilitate use of international market mechanisms, supported by tracking systems	 Define legal nature of targets/goals, or impose compliance or sanctions
 Influence participation in a multilateral agreement	

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What already exists for reporting & accounting in the UNFCCC?

We already have:

- **Targets and goals** (“pledges”) put forward by many Parties for 2020, albeit with different formats and scope
- **Differentiated reporting requirements**, including biennial reports and biennial update reports, with information of targets/goals and progress towards them
- **Detailed inventory reporting** based on IPCC guidelines
- **Kyoto Protocol** “carbon budget” accounting framework for some developed countries

What role for Common Tabular Format tables?

- Agreement in Doha on reporting tables that apply to developed countries only
- Includes ex-ante and ex-post information: data on inventory, land-use and market-based units
- What other categories required?
- Towards applicability for all countries: would we need conversion to a single figure for total GHG emissions levels in the target period, regardless of commitment types?

Questions for discussion

- What are the implications of different types of commitments for the accounting framework under the 2015 agreement?
- What elements of KP accounting and UNFCCC reporting can inform an accounting framework under the 2015 agreement?
- What is needed in addition to Common Tabular Format tables to better understand progress towards commitments?
- *Unit transfers...this afternoon's discussion*