

# Accounting for the Greater Good:

## Designing an Accounting System for Greater Collective Mitigation Effort



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# Accounting versus *reporting*

Reporting = **Complete** and accurate record of actual emissions & removals, continuously improved upon

Accounting = **Targeted** reporting of emissions & removals from key source & sink activities, modified by accounting rules & special provisions



# Effective incentives for mitigation

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- **Technically** feasible
- **Economically** rational
- **Realistically** do-able



# A rules-based approach for all countries

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- Takes **national circumstances** into account
- Provides **flexibility** for domestic policy design
- Avoids arbitrary **winners and losers**
- Recognises **sustainable development** objectives
- Allows **ambition** to be scaled up over time



# Key land sector principles

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- Provide **flexibility** for national circumstances
- Create **effective incentives** that work with broader land management objectives
- Recognise **sustainable development** needs...  
... to create a **level playing field** for ambition



# Context (2005 data) – top 20 % of inventory

Party	Agricultural Emissions (MtCO <sub>2</sub> e)	Rank	Percentage of world total agricultural emissions	Percentage of Parties national inventory
Uruguay	35	31	0.7%	83%
Laos	14	42	0.3%	83%
Congo, Dem. Republic	75	18	1.4%	80%
Nepal	32	32	0.6%	78%
Bolivia	46	23	0.9%	75%
Ethiopia	55	21	1.0%	74%
Myanmar	78	15	1.5%	73%
Cambodia	16	40	0.3%	71%
Mongolia	20	35	0.4%	65%
Uganda	20	36	0.4%	64%
Brazil	591	2	11%	58%
Bangladesh	80	13	1.5%	56%
Senegal	12	47	0.2%	54%
Colombia	89	11	1.7%	51%
<b>New Zealand</b>	<b>38</b>	<b>27</b>	<b>0.7%</b>	<b>50%</b>
Peru	36	29	0.7%	48%
Argentina	139	6	2.7%	42%
Nigeria	115	9	2.2%	39%
Vietnam	65	20	1.2%	36%
Pakistan	79	14	1.5%	33%



**Average from Ag: Annex-1: 8%, non-annex-1: 17%; median 28%**