

# **GHG emissions accounting**

## Breakout group 2b summary slides






Source: WidescreenWallpapers.eu

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# Emerging themes and key messages (Part 1)

- Role of the emissions accounting framework – not only bean-counting exercise, *can* influence level of ambition and participation
- Need to be clear when talking about pre-2020 or post-2020 accounting, and also the different types of pledges
- Different types of double counting are possible
  - Double claiming of units by more than one country important and touches on sovereignty issues
  - Lack of convergence of whether double counting of finance commitments and use of GHG units

# Emerging themes and key messages (Part 2)

-  Further clarity required regarding implications of single-year versus multiple-year targets for unit use
-  Transparency very important but can't by itself guarantee environmental integrity
-  Land use emissions accounting - need flexible approach that takes into account national circumstances

# Moving forward and possible further work

-  Accounting framework needs to create confidence between countries and better understanding needed of sovereignty concerns
-  CTF tables alone shouldn't provide starting point for post-2020 accounting framework
-  Clarity needed on how accounting framework will evolve with the changing international landscape of market mechanisms
-  Explore potential implications of use of reference levels for land use accounting
-  Improve understanding of double counting, double claiming and issues relating to single- vs. multiple-year targets