

18/10/2017

Land use and climate

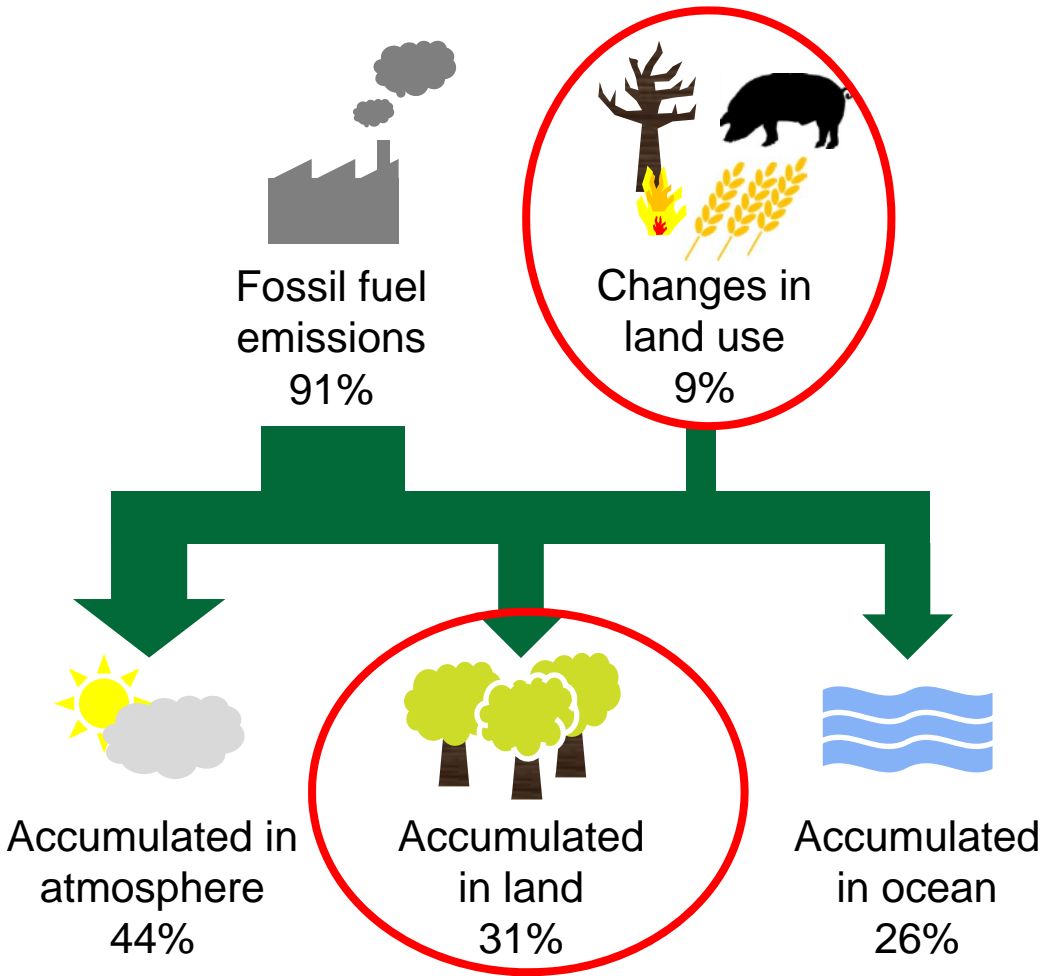
Auditing Land Use and Development
15th EUROSAI WGEA Annual Meeting - Plenary

Olivier Prigent – Head of Task




EUROPEAN
COURT
OF AUDITORS

Why is land use important for climate?




Land Use, Land Use Change and Forestry = LULUCF

6 basic principles cause land to emit or absorb greenhouse gases




Photosynthesis
↓ CO₂




Decomposition
↑ CH₄, CO₂, N₂O




Fertilising
↑ N₂O, CH₄



Combustion
↑ CO₂, N₂O, CH₄



Soil respiration
↑ CO₂



Harvest
(↑ CO₂)

As a result, “land use change”, by changing the natural equilibrium, also emits or absorbs greenhouse gases – 3 Examples



Forest



Cropland



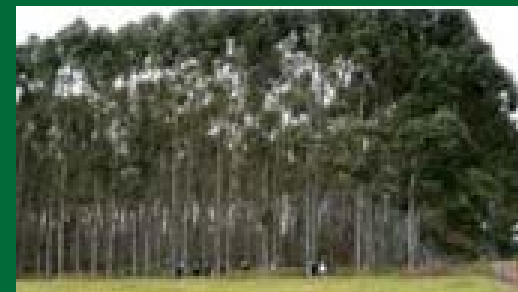
Wetlands



Settlements

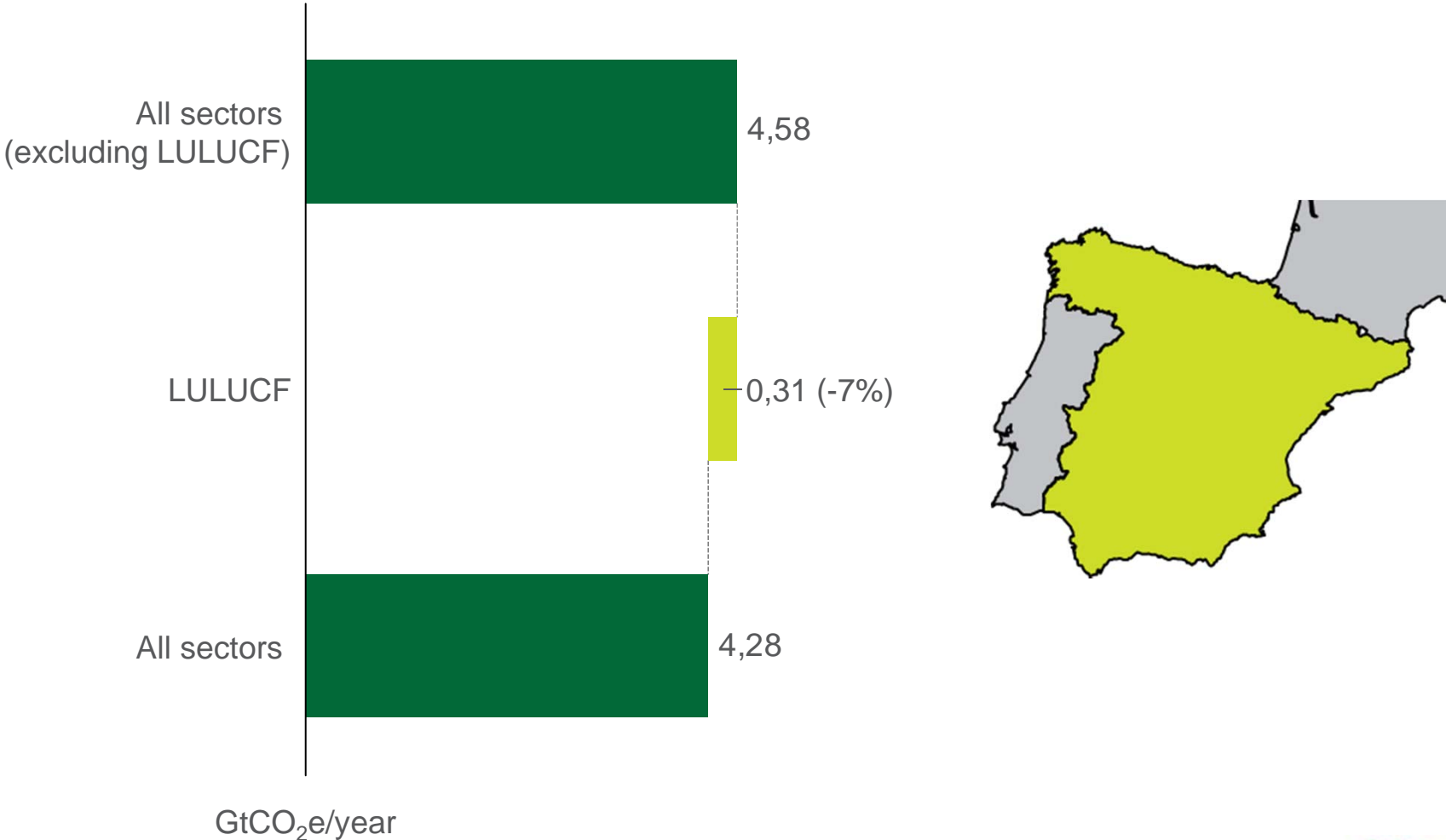


Grasslands



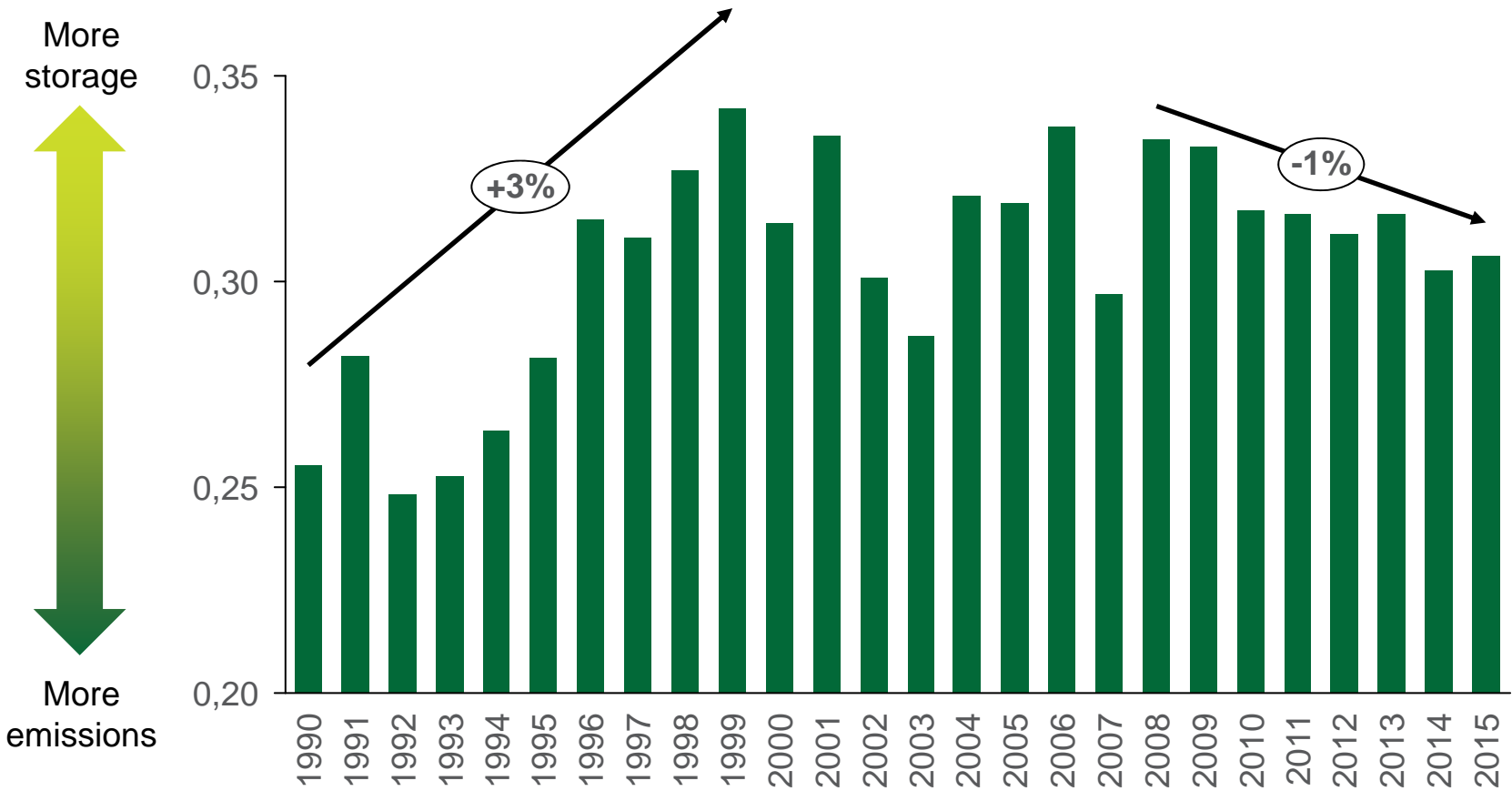
Planting of forest

LULUCF represented in 2015, in absolute value, about 7% of EU emissions



After having increased between 1992 and 1999, the rate of carbon storage decreases since 2008

LULUCF GHG absorption – EU-28 (GtCO₂e/year)



What's in it for auditors? Potential LULUCF-related risks

- **Reporting and accounting rules** incorrectly/ inconsistently applied throughout the EU
- **Delayed reporting** prevent effective use of data for policy making
- **Deadweight effect** might exist as standing forest are already absorbing CO₂ anyway and so do not add to emission reduction efforts
- **Decreased climate ambition** in other sectors
- LULUCF calculations **not fully taking into account the climate-related risks on forests**: New pests/ diseases, drought, fire...



The ECA published a landscape review on energy and climate last month. It will perform several climate-related audits in 2017-2018



- Audit on the **flood** prevention, protection and preparedness
- Audit on **renewable energy**
- Audit on **desertification** in the EU and land degradation due to climate change
- Audit on **Monitoring, Reporting and Verification of Greenhouse Gas Emissions**

APPENDIX



In current EU regulation, LULUCF is accounted for, but not included in climate targets

Current regulation

- **Kyoto Protocol (1997)**
 - Accounting mandatory on forest activities
 - Voluntary for other land management practices
- **EU LULUCF decision (2013):**
 - EU-wide reporting rules applicable to emissions and removals of greenhouse gases resulting from LULUCF activities

Commission's proposal

- **Proposed Effort Sharing Regulation (2016):**
 - All sectors, including LULUCF, should contribute to the EU's target of reducing greenhouse gas emissions by at least **40% by 2030**
- **Proposed LULUCF regulation (2016):**
 - Revised LULUCF monitoring/ reporting rules

Stakeholders have divergent views on this proposed regulation

- **Densely wooded countries:** want credit for maintaining old forests (ability to plant new trees is limited)
- **Farming countries:** keener to benefit from planting new trees due to lower mitigation potential of agriculture
- **Forest owners:** concerned that harvesting wood would be strongly regulated
- **NGOs:** concerned that EU's mitigation ambition in other sectors is reduced

To learn more on LULUCF, you could follow on-line courses offered by the Greenhouse Gas Management Institute

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