

Letters | On solar geoengineering, carbon accounting, Britain's Treasury, meetings, Dutch, public toilets

Letters to the editor

A selection of correspondence

Accounting for emissions

Mark Carney correctly identifies data as the first in his list of priorities for tackling carbon emissions ([By Invitation](#), November 24th). Data must be verifiable. In financial terms that means data must be auditable, which the carbon-data declaration process isn't.

Realising this, Robert Kaplan and Karthik Ramanna proposed in 2021 an auditable accounting system for carbon emissions. IDG Group, which provides security services to the UN, has piloted the system in Afghanistan, of all places. We have found that even the challenges in that country aren't a barrier to adopting Messrs Kaplan's and Ramanna's system, which they have called "e-liability".

We now have an approach to produce auditable figures for the carbon costs of the services we provide to the UN. The accuracy, particularly of our upstream Scope 3 data, will increase once our supply chain also uses this system. It is not burdensome to adopt. It works the same way as accounting for supply-chain financial costs and requires no special software or retraining of staff. When this auditable system becomes the accepted global standard for carbon declaration, investors and decision-makers will have the actual data that Mr Carney identifies as the critical first step to enable action and investment. Without it, the guessing and greenwashing will continue.

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