



IUCN Carbon Offset Policy and Procedures



Policy Version Control and Document History: The IUCN Carbon Offset Policy

Title	The IUCN Carbon Offset Policy
Version	1.0 released September 9 th 2008
Source language	English
Published in French under the title	
Published in Spanish under the title	
Responsible Unit	Office of the Director General
Developed by	Chief Economist Unit
Subject (Taxonomy)	Carbon Offset, Climate Change
Date approved	December 3 rd , 2008
Approved by	Director General and Global Management Team
Applicable to	All IUCN Staff Members world-wide
Purpose	The aim of the IUCN Carbon Offset Policy is to provide guidance on the basic operative principles and procedures needed to ensure that the IUCN Secretariat is effectively offsetting the unavoidable Greenhouse Gas emissions it generates through its operations.
Is part of	IUCN Operational Policy Framework
Conforms to	Best practice in Carbon Offset Policies in general, and the Barcelona Carbon Offset Fund procedure, in particular.
Related Documents	IUCN Code of Conduct and Professional Ethics for the Secretariat.
Distribution	Sent to all staff members world-wide, available on the IUCN Knowledge Network (intranet), and IUCN Website, and available publicly on request.

Document History

Version 1.0	Released September 9 th 2008

For further information contact:

David Huberman – david.huberman@iucn.org

+ 41 22 999 0308

Table of Contents

1	Introduction.....	4
2	Objectives	4
3	Scope and Applicability of the Policy	5
	3.1.1 Emissions	5
	3.1.2 Operational boundaries	5
	3.1.3 Organizational boundaries	6
	3.2 The IUCN Climate Fund.....	6
	3.3 Roles and Responsibilities	6
4	Procedures.....	7
	4.1 Reporting GHG Emissions	7
	4.2 Monitoring GHG Emissions	8
	4.3 Valuing GHG Emissions.....	8
	4.4 Purchasing Carbon Offsets	8
	4.4.1 Selection process.....	8
	4.5 Oversight.....	10
5	Conclusion	10
	5.1.1 Policy development –.....	10

1 Introduction

The IUCN Carbon Offset Policy is an integral part of the organization's overall greening strategy, and addresses only the unavoidable negative environmental impacts. It is implemented as part of IUCN's commitment to being a world leader in environmental sustainability. The offsets policy notably builds on Environmental Responsibility Principle 4.6 of the IUCN Code of Conduct and Professional Ethics which states that:

“A key component of IUCN's mission is its commitment to help societies conserve the integrity and diversity of nature and to ensure the sustainable use of resources. IUCN is committed to demonstrating that it is an environmentally responsible organization by actively considering the consequences of decisions, policies and actions on ecosystems and the people who depend on them, and striving where possible to enhance the wellbeing of people and ecosystems and to minimize negative consequences.”¹

IUCN primarily aims to pro-actively mitigate its activities and reduce its overall carbon footprint. Therefore, offsetting should be seen as a 'last resort' option. It is carried out in order to ensure that all of the organization's *unavoidable* greenhouse gas (GHG) emissions are compensated for through the purchase of credible, additional, and sustainable carbon offsets.

2 Objectives

The IUCN Carbon Offsets Policy is designed to ensure that all IUCN offices reflect leading sustainability practices internally. The main objective of the policy is the following:

- To make IUCN a carbon neutral organization by the year 2012

In support of this objective, the policy will also aim to:

- build the Union's capacity to implement credible and reliable carbon offset schemes
- support the development of innovative carbon offset schemes that are specifically designed to meet conservation as well as broader sustainability objectives

The IUCN Carbon Offset Policy is designed to provide a guiding document for the achievement of the above-stated objectives by setting the basic principles and procedures for reaching carbon neutrality by 2012. The policy will be reviewed biannually and amended to reflect improvements in knowledge and experience in measuring, reporting, monitoring, and offsetting GHG emissions are accumulated.

¹ IUCN Code of Conduct and Professional Ethics, February 2008, Version 1.0:
http://cmsdata.iucn.org/downloads/code_of_conduct_and_professional_ethics.pdf

3 Scope and Applicability of the Policy

3.1.1 Emissions

The IUCN Carbon Offset Policy covers the entirety of the IUCN Secretariat's operations. During the previous audit of the Secretariat's GHG emissions, the following main sources of emissions were identified (percent of total carbon footprint in parentheses)²:

- Business travel (31%)
- Energy consumption on IUCN premises (29%)
- Company vehicles (21%)
- Employee commuting (17%)
- Publications, waste treatment, and deliveries (2%)

The majority of emissions from business travel stem from air travel. The existing IUCN Travel Policy already provides the necessary guidance to ensure that the overall GHG emissions from air travel are minimized³. This offsets policy addresses emissions from a wider range of IUCN's operations that lead to GHG emissions (e.g. commuting and transport, heating & cooling, catering, resource use, electricity, mail & airfreight, infrastructure development, and waste management).

The emissions covered in the IUCN Carbon Offset Policy are the 6 major anthropogenic GHGs (CO₂, CH₄, N₂O, HFCs, PFCs, and SF₆). The measurement and reporting of emissions is to be expressed in tons of carbon dioxide equivalent (CO₂e).

3.1.2 Operational boundaries

A major constraint in developing robust methodologies is the difficulty in defining the boundaries of GHG reporting. There are many direct, indirect and inter-connected sources of GHG emissions. The extent to which different sources are integrated into existing GHG calculation tools is highly variable.

In light of the above considerations, the Secretariat will implement a tiered approach to achieving carbon neutrality by 2012:

- Tier 1 (effective immediately): Offsetting GHG emissions for IUCN air travel is mandatory for all IUCN Secretariat staff members⁴ and consultants. Reporting and monitoring methodologies are tested for measuring additional sources of GHG emissions. All flights paid for by IUCN have to be reported and compensated through the purchase of offsets.
- Tier 2 (effective once the GHG reporting and monitoring capacities are in place): The entirety of the organization's GHG footprint is compensated through the purchase of offsets.

² IUCN's First Ever Assessment of its Greenhouse Gas Emissions. IUCN, Gland, Switzerland and Cambridge, UK. i + 29pp. Available on the knowledge network at:

<http://intranet.iucn.org/kb/app/item/document/record.cfm?UID=478aebd4-f5e7-91fb-fcd7-a155b7ff40f9>

³ IUCN Travel Policy and Procedures:

http://intranet.iucn.org/kb/app/item/document/index.cfm?sortby=name&fld=doc/Policies_Procedures/Travel/

⁴ For purposes of this policy, staff include any individual who is a party to a contract of employment with IUCN, including staff members of the IUCN Secretariat and project staff, TRAFFIC, Ramsar, and CITES personnel; Junior Professional Officers, interns and volunteers working for the Secretariat and individuals seconded by other organizations to the Secretariat, all of the above regardless of location.

Throughout the duration of the first Tier, the GHG inventory is limited to emissions from all air travel paid for by a given IUCN office (expressed in tons of CO₂ equivalent). In the second Tier, the inventory will be extended to cover the other sources of GHG emissions

3.1.3 Organizational boundaries

The IUCN Carbon Offset Policy covers the entirety of the Secretariat's operations of all IUCN offices worldwide. This includes two main entities:

1. Group 1 - The Headquarters in Gland, Switzerland, as well as the four out posted offices (Centre for Mediterranean Cooperation, USA Multilateral Office, Environmental Law Centre, and the Species Programme's Cambridge Office) and Commissions offices.
2. Group 2 - All 8 Regional Offices and their associated Country and Project Offices.

3.2 The IUCN Climate Fund

The IUCN Climate Fund represents the financial mechanism of the Secretariat's Carbon Offset Policy. This fund provides a vehicle for collecting payments made for offsetting emissions and for investing funds in credible, sustainable, and additional offset projects.

The IUCN Climate Fund comprises:

- The Global Fund – managed by the IUCN Headquarters Offices, it is intended to offset GHG emissions from group 1 identified in section 3.1.3.
- The Regional Fund(s) – each Regional Office can choose to create their own Climate Fund, covering all country and project offices in their region.

While the Global Fund already exists for offsetting GHG emissions from IUCN HQ, each Regional Office can choose to either contribute to it or to create their own Regional Fund.

3.3 Roles and Responsibilities

The following are the four main tasks associated with the implementation of the Carbon Offset Policy:

1. Establishment of a GHG reporting and monitoring methodology
2. Collection of emissions data (tons of CO₂ equivalent)
3. Collection of offset funds
4. Selection of project(s) and purchase of offsets

Task 1 will be implemented by the IUCN Secretariat HQ, where an officer will ensure that the most up-to-date methodologies are being applied throughout the organization.

Task 2 applies to all IUCN offices and covers the management, monitoring, and reporting of the GHG inventory. It will be operationalized according to the organizational boundaries identified in section 3.1.3. Thus, one officer will compile data for HQ and all 4 outposted offices, while each Regional office will cover the emissions for all offices in its region (including country and project offices).

Tasks 3 and 4, which relate directly to the implementation of the IUCN Climate Fund, can be either the responsibility of HQ or a Regional Office (as outlined in section 3.2).

4 Procedures

4.1 Reporting GHG Emissions

The quality and availability of appropriate data make accounting for an organization's carbon footprint a difficult task. As of yet, there is no universally-accepted standard for reporting GHG emissions from an organization such as IUCN⁵. Methodologies for adequately measuring and reporting GHG emissions at an organizational level are still under development.

The reporting methodology is uniform across all IUCN offices. During Tier 1, the GHG inventory will be limited to emissions resulting from air travel. A flight emissions calculator, provided by Carbon Neutral® is available on the IUCN Knowledge Network⁶. This online tool provides the number of kilometers traveled and the equivalent tonnage of GHGs emitted (in tons of CO₂ equivalent) for the trip (one-way, return, or multiple stops). The calculator is available for use by IUCN staff members, seconded staff, interns, and certain types of consultants only. IUCN Councillors, as well as Commissions Chairs and Members should be encouraged to calculate their emissions and to provide this information to IUCN when on duty travel paid by an IUCN grant.

After using the calculator to measure the amount of GHGs associated with a given trip, every traveling IUCN staff must report the tonnage measured in the field allowed specifically for this purpose on their Travel Expense Claim (TEC) form⁷. The monetary value of the tonnage is determined by the market value for premium carbon offsets and will be updated bi-yearly.

While it is not mandatory to report non-air travel related emissions during Tier 1, they can be reported on a voluntary basis. It is anticipated that non-air travel related emissions will be included in the Carbon Offset Policy by 2010. Consequently, offices are encouraged to begin reporting these emissions as soon as possible. There are several online calculators available for estimating such GHG emissions. Offices should select one of the following internationally recognized carbon calculators⁸:

- Atmosfair (www.atmosfair.de)
- Climate friendly (www.climatefriendly.com)
- Myclimate (swiss site) (www.myclimate.org/?lang=en)
- NativeEnergy (www.nativeenergy.com)
- CarbonCounter.org (www.carboncounter.org)
- The CarbonNeutral Company (www.carbonneutral.com)

All IUCN offices (Regional and HQ) are encouraged to engage in non-air travel GHG reporting. When calculated, these amounts will be included in the annual IUCN Environmental Indicators Report⁹ and can serve as the basis for other IUCN offices and be exemplified to IUCN Members.

⁵ The most widely used international accounting tool for understanding, quantifying, and managing GHG emissions is arguably the GHG Protocol, developed jointly by the World Resources Institute (WRI) and the World Business Council on Sustainable Development (WBCSD). For more information, see: <http://www.ghgprotocol.org/>

⁶ The IUCN Flight Emissions Calculator is accessible by clicking on resources (under the Resources heading) at the bottom-right of the welcome screen – <http://intranet.iucn.org/kb/app/resources.cfm>

⁷ A sample IUCN Travel Expense Claim is available at:

<http://intranet.iucn.org/kb/app/item/document/index.cfm?sortby=name&fld=doc/Finance/ExpenseClm/>

⁸ The list of carbon calculators will be posted on the IUCN Knowledge Network and updated bi-yearly.

⁹ A copy of the 2007 report is available for download at:

http://cmsdata.iucn.org/downloads/our_green_accountability_2007.pdf

4.2 Monitoring GHG Emissions

Throughout Tier 1, and in particular during the implementation of Tier 2, a 3rd party verifier will be contracted to carry out periodic formal audits of IUCN's carbon offsetting process (every 4 years). This activity will be critical in order to ensure that the objective of carbon neutrality by 2012 for IUCN operations is effectively achieved.

4.3 Valuing GHG Emissions

The market value of carbon is, by definition, variable. In order to purchase offsets, IUCN offices will need to translate the quantity of carbon emitted into a financial value. The price paid per ton of CO₂ equivalent for purchasing offsets will be the same of the organization as a whole, and will be determined by the market value for premium carbon offsets. This figure will be updated bi-yearly.

4.4 Collecting Funds

The funds will be collected by the appropriate Finance departments (HQ and Regional Offices) on a yearly basis. The finances will be drawn from the various cost centers and projects, as identified in the TECs. The funds need to be collected before the end of the first financial quarter immediately following the year in which the emissions were calculated.

The outputs from the GHG calculators¹⁰ will be used to verify the accuracy of the inventory and to ensure that resources have been deducted from the appropriate cost centers and projects.

4.5 Purchasing Carbon Offsets

The aim of the Policy is to allow for flexibility in the purchasing process. Regional IUCN offices can choose to either purchase offsets themselves, or to join in to the Global Climate Fund, managed by IUCN Headquarters.

For all offices, the purchase of carbon offsets will occur on a yearly basis, at the end of the first financial quarter immediately following the year in which the emissions were calculated.

If desired (and feasible), offsets can be purchased from more than one project. Purchasers should consider the impact of donating their cumulative funds to one versus many projects.

4.5.1 Selection process

The offsets purchased shall meet the following criteria:

- Credibility – 3rd party verification
- Additionality – project would not have taken place without the investment in offsets.
- Sustainability – economically viable, socially equitable, and environmentally friendly.

In all cases, the investments made by the Global or Regional Carbon Offset Funds will be for projects that are validated by an accredited 3rd party under an internationally accepted performance standard¹¹, such as:

- The Clean Development Mechanism (CDM) of the UNFCCC Kyoto Protocol¹²
- The CDM Gold Standard¹³
- The Voluntary Carbon Standard¹⁴

¹⁰ The outputs are currently being provided by The CarbonNeutral Company® on a yearly basis.

¹¹ The list of accepted standards will be updated bi-yearly and made available on the knowledge network.

¹² For more information, see : <http://www.cdm.unfccc.int>

¹³ For more information, see : <http://www.cdmgoldstandard.org>

- VER+¹⁵
- Voluntary Offset Standard (VOS)¹⁶
- Plan Vivo¹⁷

All independently certified projects are available for investment. However, preference will be given to projects that:

- are compatible with IUCN's mission
- make a demonstrable contribution to poverty reduction
- are compliant with the Climate Community and Biodiversity (CCB) design standards¹⁸
- provide good 'value-for-money'

The selection process must be fully transparent. For both the Global Fund and the Regional Fund(s), there are two options for selecting and purchasing offsets, outlined below:

For the Global Fund –

- a. A credible, reliable, and internationally recognized carbon credit broker is consulted, and charged with providing a wide geographical and technical range of certified projects to choose from. The selection among projects will be made according to the criteria described above. The money from the IUCN Climate Fund is transferred directly to the offset provider/broker.
- b. An appointed IUCN officer in HQ is responsible for identifying suitable offsets from a wide geographical and technical range of projects¹⁹. The evaluation and selection of projects will be carried out by an expert committee against the criteria described above, reporting to the Director General. The money from the IUCN Climate Fund is transferred directly to the developers of the project(s).

For the Regional Fund(s) –

- a. A credible, reliable, and internationally recognized carbon credit broker is consulted, and charged with providing a wide geographical and technical range of certified projects to choose from *within the region*. The selection among projects will be made according to the criteria described above. The money from the IUCN Climate Fund is transferred directly to the offset provider/broker.
- b. An appointed IUCN officer in a Regional Office is responsible for identifying suitable offsets from a wide geographical and technical range of projects *from within the region*²⁰. The evaluation and selection of projects will be carried out by an expert committee against the criteria described above. The money from the IUCN Climate Fund is transferred directly to the developers of the project(s). The appropriate Regional Director will need to get written approval by the Director General or the Deputy Director General or his/her appointee on the project(s) in which they'd like to invest.

¹⁴ For more information, see : <http://www.v-c-s.org>

¹⁵ For more information, see ; <http://www.tuev-sued.de/climatechange>

¹⁶ For more information, see ; <http://www.carboninvestors.org>

¹⁷ For more information, see: <http://www.planvivo.org>

¹⁸ For more information, see ; <http://climate-standards.org>

¹⁹ The CDM Bazaar website can be used a useful tool for browsing the international market for voluntary carbon offsets. For more information, see: <http://www.cdm-bazaar.net/default.asp>

²⁰ The CDM Bazaar website can be used a useful tool for browsing the international market for voluntary carbon offsets. For more information, see: <http://www.cdm-bazaar.net/default.asp>

4.6 Oversight

The IUCN Director General will report to the IUCN Council and key stakeholders (donors, members, and partners) on an annual basis on the organization's performance in reducing and offsetting GHG emissions. A summary report on IUCN performance on carbon emissions will be presented annually by the relevant managers to the Senior Management Team and IUCN Council.

The report should include a summary of IUCN's performance on carbon emissions, baseline indicators, targets set, measures taken by IUCN Secretariat and Commissions to meet those targets, and improvements needed. A summary of this report will be included in reporting to IUCN's donors, member, and partners on a regular basis, as well as to the Congress every four years.

5 Conclusion

The IUCN Carbon Offset Policy is designed to be adaptive and flexible. By helping IUCN offices with their environmental accountability efforts, it is hoped that valuable experience can be gained in successfully reporting, monitoring, and offsetting the Union's carbon footprint. An implicit objective of this process is to advance understanding and knowledge of the global carbon market and how it can not only help ensure that IUCN's operations do not negatively impact the environment, but can also support the organization's mission of conserving biodiversity and ecosystems.

5.1.1 Policy development –

By systematically applying the above-mentioned preference criteria to the selection process, the IUCN Carbon Fund will be continually reinforcing existing efforts to develop projects that reinforce the linkages between conservation, climate change, and poverty reduction. Once the internal capacity has been demonstrated, the option of investing in IUCN's own project portfolio for offsetting corporate GHG emissions will be explored. Programme Officers and Managers working in areas relevant to this interface are encouraged to provide input into the development of the IUCN Carbon Offset Policy and its Climate Funds.