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6 **A re-evaluation of wetland carbon sink mitigation concepts and measurements: A diagenetic solution**

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## 20 **A re-evaluation of wetland carbon sink mitigation concepts and measurements: A diagenetic solution**

### 21 **Abstract**

22 The capacity of wetlands to mitigate greenhouse gas (*GHG*) emissions is the sum of two services: the protection  
23 of vulnerable organic stocks from remineralisation, and the capacity to sequester *GHGs* relative to their  
24 anthropogenic replacements. Organic carbon accumulation (*CA*) down through the sediment column is often taken  
25 as the measure of sequestration because of its capacity to record long-term variability and trends. However, we  
26 demonstrate that: i) *CA* is not equivalent to sequestration as net ecosystem production (*NEP*) for open systems; it  
27 requires the subtraction of the initial deposition rate of labile allochthonous carbon sources; ii) *CA* also requires  
28 subtraction of intrinsically allochthonous recalcitrants down through the sediment column, and together with  
29 subtraction of autochthonous recalcitrants from organic stock services; iii) *CA* as a climatic mitigation service  
30 also requires a diagenetic correction, as the annual deposition of labile organic carbon continues to remineralise  
31 over the long-term; and iv) preserving of a wetland has a significantly greater mitigation potential than restoring  
32 one. To address the above concerns, a global diagenetic solution is proposed, applied and tested for a tropical  
33 seagrass and mangrove. As expected, traditional *CA* estimates were disproportionately larger than their respective  
34 diagenetically modelled *NEPs*, and together with stocks fell within the ranges reported in the literature, with a  
35 final carbon accreditation highly dependent on the choice of their anthropogenic replacements. The review  
36 demonstrates that mitigation concepts and measurements for natural carbon sequestration solutions require re-  
37 evaluation to avoid *GHG* emissions above their capacity or reduce the ability to fulfil emission targets.

38 **Keywords:** blue carbon · teal carbon · black carbon · carbon accumulation · carbon sequestration · carbon stocks  
39 · net ecosystem production · allochthonous recalcitrants · autochthonous recalcitrants · protection · restoration

### 40 **Introduction**

41 Anthropogenic greenhouse gas (*GHG*) emissions are largely responsible for climate change and will likely disrupt  
42 both society and global ecosystems (Hoegh-Guldberg et al. 2018). This has led to calls to mitigate these emissions  
43 (UNFCCC, 2015). Several mitigation practices have been suggested, ranging from increasing the efficiency and  
44 reducing reliance on the burning of fossil fuels, carbon capture storage, and the restoration and conservation of  
45 existing natural carbon sinks (Lal 2008). However, there is also a realisation that relying on altruism may not be  
46 sufficient and mitigation requires incentives. Carbon trading is one such mechanism. It can be used to fund projects  
47 and move the costs of carbon offsets to industry towards more efficiency or reliance on fossil fuels. In contrast,  
48 to engineered processes such as carbon capture and storage, natural solutions in the preservation or restoration of

49 a healthy ecosystem and its associated carbon sinks have the necessary vigour, resilience, and self-organization  
50 to sustain themselves (Costanza & Mageau 1999; de Paoli et al. 2017). Consequently, there has been a push for  
51 extensive replanting and protection of terrestrial forests worldwide (Mackey et al. 2008).

52 While valuable, forests support a relatively low carbon production density (Lal 2008) and are vulnerable to  
53 fire. These constraints are not as apparent for flooded wetlands both inland marshes and coastal canopy systems  
54 – mangroves, seagrass, and salt marsh (Duarte et al. 2010). Although for peatlands, combustion of biomass and  
55 soils is of growing concern as their water tables fall (Gaveau et al. 2014). Furthermore, while inland wetlands —  
56 Teal carbon systems (Zinke 2020) – occupy an area between 2% to 5% of the land but store significant fraction  
57 of between 20% and 30% of organic carbon of the terrigenous landscape (Kayranli et al. 2010). Similarly, coastal  
58 canopy wetlands – Blue carbon systems (Zinke 2020) – occupy < 2% of the marine seascape, and are estimated  
59 to contribute around 50% of the ocean's organic carbon storage, largely within an accreting soil-sediment column  
60 (Duarte et al. 2005). Although the magnitude of this claim has been disputed (Johannessen and Macdonald, 2016).  
61 This makes wetlands valuable and potentially manageable but also vulnerable given their relatively small areas.  
62 Understandably, an accurate assessment of these ecosystems' mitigation potential is required for any carbon offset  
63 standard. This would seem a requirement to see real mitigation impacts but also for confidence in market-based  
64 and national compliance schemes. While ground-based surveys and satellite observations can provide accurate  
65 accounts of their extent, however, we contend that misunderstandings and errors have arisen in the foundations  
66 behind wetland mitigation services. First, there is an implicit and untested assumption that total sedimentary  
67 organic carbon accumulation is a proxy for carbon sequestration. Second, the majority of carbon sink assessments  
68 still fail to subtract a full range of possible intrinsically recalcitrant allochthonous or autochthonous carbon from  
69 stocks and sequestration estimates (Chew and Gallagher 2018; Rillig 2018). Third, the traditional conceptual  
70 model does not account for the remineralisation of its sedimentary organic carbon over climatic time scales (Chuan  
71 et al. 2020; Maher et al. 2017). Fourth, major reviews continue to equate an ecosystems' organic carbon stocks as  
72 the measure of its mitigation service without reference to a likely anthropogenic replacement (e.g. Macreadie et  
73 al. 2021; McLeod et al. 2011), although see wetland Verified Carbon standards (Needelman et al. 2018). Fifth,  
74 Verified Carbon Standards do not include the difference in their net carbon balances (e.g. Siikamäki et al. 2013;  
75 Tokoro et al. 2014), they appear to consider only the gain or loss of wetland carbon stocks, for their respective  
76 restoration or preservation, as a mitigation service (Needelman et al. 2018).

77 **Aims**

78 The article aims to review the measurement of carbon stock and sequestration concepts and clarify the additional  
79 constraints needed to quantify wetland carbon accumulation and stocks as a mitigation service. The currently-  
80 favored methods for stock and sequestration are outlined; constraints and methods discussed, and sequestration  
81 misconceptions addressed for different circumstances for systems both young and mature, while closed and open  
82 to allochthonous inputs. We then demonstrate what would be required to measure true sequestration and stock  
83 variability over climatic time scales from the sedimentary record, and argue for an additional mitigation concept  
84 for future discussion and testing. Finally, these concepts are implemented and evaluated using two disparate  
85 examples, namely, a tropical submerged seagrass meadow and an intertidal mangrove wetland; both open to  
86 different amounts and forms of allochthonous organic carbon.

87 We also acknowledge, but do not address other factors that can be considered as an adjunct or constraint to a  
88 wetlands' proclivity to sequester carbon. These include the uncertain fate of organic carbon export and its  
89 downstream impacts (Prairie et al. 2018), the uncertain roles of CO<sub>2</sub> production and loss during biogenic and  
90 geogenic calcium carbonate formation or redissolution between their respective canopy and anthropogenic non-  
91 vegetated replacements (Howard et al. 2018; Mitsch et al. 2013), and the biogenic production and emissions of  
92 other greenhouse gases other than CO<sub>2</sub>. These have already been addressed as emission factors within the carbon  
93 accreditation process (Needelman et al. 2018). Finally, no consideration is given to the inputs of dissolved  
94 inorganic carbon (DIC) from adjacent rivers (Chapin et al. 2006), and coastal upwelling. While these may also  
95 play a role in the ecosystems' carbon balance to the atmosphere (Tokoro et al. 2014), they are also ecosystem site  
96 parameters. Consequently, they are largely independent of the differences between biological drivers of  
97 sequestration relative to their anthropogenic replacements.

98 **The role of sediment carbon stocks in mitigation**

99 Within the confines of the voluntary and compliance carbon markets, a wetland's ability to mitigate carbon  
100 emissions is considered as the loss of organic stock as a preservation service, or a gain of stock to justify restoration  
101 (Needelman et al. 2018). Translated as a sequestration service, that loss or gain is the time it takes for its  
102 anthropogenic replacement or restoration to establish itself at a steady-state. Or more succinctly, where any  
103 variance is described along a stationary time series, the length of which will ultimately respond to ongoing climate  
104 variability (Gallagher 2017; Marba and Duarte 1997). However, not all organic stocks are vulnerable to  
105 remineralisation (Jennerjahn 2020). Leaving aside a case-by-case fate and loss of biomass, for example, mangrove  
106 wood may be stored as a product or burnt for charcoal (Eong 1993). The fate of the remaining sedimentary stocks

107 is largely determined not only by their intrinsic vulnerability to remineralisation, between 25% and 100%  
108 (Pendleton et al. 2012), but to a depth of disturbance and oxidation. Once the vulnerable stock fraction and its  
109 extent have been estimated ( $\text{gC m}^{-2}$ ), the values are then transformed to a vector quantity ( $\text{gC m}^{-2} \text{yr}^{-1}$ ) in the time  
110 it takes for the vulnerable fraction to be remineralised. The time has been set as a default of 20 years (IPCC 2014)  
111 to reflect the period over which the replacement ecosystem will establish itself at steady state equilibrium.

112 For a first-tier assessment, the depth of disturbance is commonly set to a maximum of 1 m irrespective of its  
113 total column depth. The depth of disturbance and the extent of remineralisation, however, will ultimately depend  
114 on its type of anthropogenic replacement (Siikamäki et al. 2013). For example, a mangrove forest can lose up to  
115 1.5 m to 3 m of sediment to aquaculture ponds, piled up and directly exposed to the weather on top of its banks  
116 (Järviö et al. 2018). Alternatively, the loss of a natural seagrass meadow's canopy to disease has directly  
117 progressed to a rocky barren ground state (Wilson 1949). It is also conceivable that the wetland's anthropogenic  
118 replacement may support a larger organic stock inventory. For example, mangroves have encroached onto salt  
119 marshes due to sea-level rise (Rogers et al. 2005). Ironically, preserving the original salt marsh in the face of  
120 anthropogenically driven sea-level rise could potentially exacerbate and not mitigate *GHG* emissions. However,  
121 it could also be argued that the replacement mangroves are also potentially vulnerable to anthropogenic decisions,  
122 which could lead to their clearance (Chee et al. 2017). Under these circumstances, preservation of the threatened  
123 salt marsh (SMS) stock inventory as a means to justify preservation from an encroaching mangrove system could  
124 be justified. That is to say, the value in actively preserving the salt marsh is the difference in stocks gained as the  
125 salt marsh (SMS) is replaced by the encroaching mangroves (MS) and relative to a likely future disturbed  
126 mangrove state (DS) of a smaller stock inventory (i.e.  $(\text{MS} - \text{DS}) - \text{SMS}$ ; where  $\text{SMS} < \text{MS}$  and  $\text{DS} < \text{SMS}$ ). For  
127 mangroves, such pressures may come from the expansion of shrimp pond aquaculture with a loss of sequestration  
128 capacity and stocks to a depth of the ponds (Chen et al. 2016), or even a complete loss of an ecosystem sink to  
129 property development (Chee et al. 2017).

### 130 **Measuring carbon stocks.**

131 The attraction of focusing only on standing stock measurements comes from their relative simplicity. This is an  
132 important attribute to capture the inherent variability for some systems (Hu et al. 2021). For example, there is a  
133 simplicity in that estimates of tree biomass can be made using accessible allometric width, carbon content, and  
134 bulk density parameters. Furthermore, the timing for both biomass assessments is usually not that critical during  
135 the timespan of a year or more, with the possible exception of the faster-growing and reproducing r-strategist  
136 macrophytes adapted to a relatively high rate of disturbance. This is because it would take decades to a century

137 for accumulation to contribute a significant fraction of the stock inventory to 1 m depth (Wilkinson et al. 2018),  
138 and are not likely to change significantly between years irrespective of the canopy species. Although, researchers  
139 must remain cognisant of deposition and erosion events (Gallagher and Ross 2017) or seasonal changes in the  
140 direction of allochthonous supply and export for coastal systems (van Keulen and Borowitzka 2003). Furthermore,  
141 after taking sediment cores, a selected number of horizons of a few cm thick can easily be sampled or physically  
142 mixed to integrate variation with depth. Either way, accurate dry bulk densities are required before the sediment  
143 samples are dried, should be also normalised for any intertidal variation for those coastal systems from either their  
144 water, mineral, and organic matter content (Binford et al. 1990) or volumetric determinations sampled to stop  
145 compression. Compression is typically minimised by using a cut off syringe resembling a piston corer. Only after  
146 drying the analysis for carbon content (i.e. the percentage dry weight) can be handled through more specialised  
147 laboratory services. Stocks then become the product of the dry bulk density and content. This service can be  
148 readily extended to the analysis of organic stable isotope signatures to estimate the fractions of different sources  
149 (Gonneea et al. 2004). Alternatively, a less resource-intensive approach uses organic carbon proxies. These can  
150 be previously determined dry bulk density (Callaway et al. 2012), gravimetric losses after combustion, chemical  
151 oxidation and titration (Byers et al. 1978; Heiri et al. 2001), or infrared reflectance (Bellon-Maurel and McBratney  
152 2011). Except for chemical titration, the above proxies to some degree require a global (Fourqurean et al. 2012)  
153 or preferably regional (Craft et al. 1991) calibration with standard methods, with the inclusion of regression  
154 variance in the final estimate (Gallagher et al. 2021a).

### 155 **Limitations and misunderstandings of the stock concept**

156 Intrinsically recalcitrant organic carbon produced within or outside the ecosystem is not vulnerable to  
157 remineralisation after disturbance and so, do not contribute to a carbon stock mitigation service. In other words,  
158 only sedimentary carbon stocks vulnerable to remineralisation will release *GHGs* after disturbance and thereby  
159 only their continued presence can be considered as a mitigation service, irrespective of their origin. However,  
160 removing intrinsically autochthonous from the stock calculus has not yet been adopted other than recognition by  
161 the IPCC for allochthonous recalcitrants (Bindoff et al. 2019). Arguably, the most ubiquitous of the intrinsic  
162 recalcitrants is black carbon (BC), for which, there is very little impediment to quantifying this component. The  
163 carbon content can be estimated after thermal or chemical isolation within a sedimentary matrix using standard  
164 laboratory equipment (Chew and Gallagher 2018). Carbon and N isotopic signatures can then be used to assist in  
165 identifying their allochthonous or autochthonous nature (Gallagher et al. 2021a; Leorri et al. 2018). Nevertheless,  
166 BC estimates across coastal wetland ecosystems remain globally under sampled'm. This is despite BC

167 contributing substantial fractions to the sediments' total organic carbon (TOC) (means between 3-38%) (data from  
168 Chew and Gallagher 2018; Gallagher et al. 2021a; Gallagher et al. 2019). The variability reflects the supply of  
169 labile organic supply, relative to local pure BC supply from atmospheric deposition, advective loss from the  
170 canopy before deposition, and any intertidal loss after dissolution (Gallagher et al. 2021). Estimates across  
171 freshwater wetlands, however, are scarce but may still be significant. Sediment and soil BC fractions between  
172 35.9% and 41% of its TOC have been reported within an industrial setting for ponds and paddies (Song et al.  
173 2002).

174 Along with BC, other intrinsically recalcitrant forms may require evaluation. These are kerogens, geologically  
175 old organic materials washed in from catchment shales, and plastics. Unfortunately, wetland measurements of  
176 sedimentary kerogens are restricted to a shallow pond and paddy field located within an industrial region  
177 (reportedly 24% and 30.8% of TOC respectively; Song et al. 2002). Similarly, information on the importance of  
178 microplastics is limited. Nevertheless, Rillig (2018) pointed out that microplastics in soils are being disguised as  
179 carbon storage because of their allochthonous recalcitrant nature. Indeed, within industrial soils, the plastic content  
180 can be substantial (6.7% dry wt) and remains measurable between 0.1–5% of carbon content for soils away from  
181 direct human influence (Rillig 2018). However, for wetland sediments, no data is available. Nevertheless, during  
182 a sediment coring program, the author (JBG) has observed the presence of plastic bags buried within surface  
183 sediments of an intertidal urban seagrass meadow (Middle Bank, Penang, Malaysia). Within the same region,  
184 macroplastic debris from 162 to 6763 items 100 m<sup>-2</sup> was also observed to both cover and be retained on the surface  
185 sediments of urban and peri-urban mangrove forests (Chee et al. 2020). Along with intrinsically recalcitrant  
186 material, labile material can become effectively recalcitrant from physical protection. This can occur within a  
187 sedimentary clay matrix. However, estimates put this association to < 5% of the TOC (Needelman et al. 2018).  
188 Furthermore, it is unclear whether such associations remain recalcitrant when subject to continuous resuspension  
189 (Cathalot et al. 2013). Physical protection is also manifested from occluded carbon contained within the glassy  
190 structures of plant phytoliths. Within non-alkaline soils, phytolith-occluded carbon can represent most of the  
191 remains of organic matter (Parr & Sullivan 2005). However, for aquatic systems, data is limited to two tropical  
192 river-estuarine systems, where biogenic silica within the water column or non-vegetated surface sediments is  
193 dominated by phytoliths (Cary et al. 2005; Zang et al. 2016).

#### 194 **Carbon sequestration**

195 Sequestration occurs when the rate of ecosystem CO<sub>2</sub> fixation exceeds the community respiration from the  
196 consumption of available organic carbon. When the biomass is at a steady state, the excess organic carbon



197 accumulates largely down a relatively rapid accreting sediment column (Prairie et al. 2018). The balance is  
198 referred to as the net ecosystem production (*NEP*). Indeed, the shallow canopy can stabilise and preserve these  
199 sedimentary remains as stocks, which makes these ecosystems so valuable in comparison to terrestrial forests  
200 (Mcleod et al. 2011). Like stocks, the amount sequestered should be compared to its anthropogenic replacement  
201 (Eq. 1). Together, both stock vectors and *NEP* concepts appear to describe how the preservation in avoiding the  
202 loss of these canopy wetlands can restrain *GHG* emissions (Siikamäki et al. 2013).

$$203 \quad C_{mit} = (NEP + \frac{\theta}{\varphi_1} C_{stock}) - (NEPRr + \frac{\theta}{\varphi_2} Cr_{stock}) \quad (1)$$

204 **Eq. 1** Where *Cmit* is the *GHG* carbon mitigation service and *NEP* the annual atmospheric carbon dioxide  
205 sequestration rate, positive for uptake; *Cstock* represents biomass and sedimentary organic carbon stocks that have  
206 accounted for BC, with  $\theta$  the vulnerable fraction likely to be remineralised over a time  $\varphi$  to attain an equilibrium  
207 should the ecosystem be degraded or destroyed; *NEPRr* is the atmospheric carbon dioxide sequestration rate of  
208 the replacement ecosystem, and *Crstock* the organic carbon stock of the replacement ecosystem that has accounted  
209 for BC, with  $\theta$  is the fraction vulnerable to remineralisation after destruction or disturbance, over time  $\varphi$  for each  
210 circumstance. As equation (1) stands, it provides no information on what determines the extent of the balance  
211 other than the net productivity of the plant. The carbon use or consumption will depend on the innate digestibility  
212 of the plant (Cebrian 2002) and any labile allochthonous material supplied to the ecosystem. Whereas for the  
213 flooded sediment deposits, the innate digestibility is constrained by the ‘aging’ of the organic mix within the  
214 sediments, and physical protection associated with the clay fractions (Burdige 2007). Clearly, unlike stocks,  
215 sequestration is more valuable for an ecosystem capable of both directing CO<sub>2</sub> towards the production of  
216 autochthonous recalcitrants and the protection of labile fractions. Although it should be noted that gaseous  
217 emissions in the production of autochthonous BC would constrain its mitigation service (Santín et al. 2015). As  
218 in the case of stocks, allochthonous recalcitrants continue to play no role in the sequestration calculus; and to  
219 include these recalcitrants would amount to double-accounting across ecosystems (Needelman et al. 2018).

## 220 **Measuring sequestration**

221 Direct measurements of *NEP* are resource and knowledge-intensive. Carbon sink assessment programs require  
222 either numerous spatial and seasonal diurnal deployments of benthic chambers or measurements of the water  
223 columns’ metabolic gases (Maher and Eyre 2012; Gruber et al. 2017). Alternatively, continuous eddy covariance  
224 deployments on single benthic frames or atmospheric towers have been deployed (Lu et al. 2017; Rodil et al.  
225 2019). The eddy covariance footprint can be more than 200 m long, but changes with wind direction require

226 statistical imputation methods to effect a contiguous time series. However, while valuable, these approaches do  
227 not function on the time scale needed for estimating variance and trends over climatic scales. Furthermore, across  
228 intertidal systems, *GHG* fluxes immediately above the macrophyte assemblage fail to account for the lateral loss  
229 of CO<sub>2</sub> from the deeper parts of the sediment column (Fig. 1c) (Maher et al. 2018).

230 In place of direct measurements, annual sedimentary organic carbon accumulation has been touted as a  
231 measure of sequestration. It reduces the need for specialised equipment and variability can be estimated down the  
232 sediment column over decades while accounting for any lateral losses of CO<sub>2</sub>. Photorespirometry chambers and  
233 eddy covariance flux experiments cannot detect lateral emissions during intertidal exchange (Maher et al. 2018).  
234 Furthermore, sediment cores have the advantage of appearing to integrate accumulation rates extensively beyond  
235 their diameters. One core can closely represent the mean for a wetland, and wetlands across a region (Callaway  
236 et al. 2012). Once the core has been extracted, traditional estimates of carbon accumulation are then calculated as  
237 the product of horizon carbon concentration and their sediment accumulation rate (velocity) below a diagenetically  
238 active surface layer (Cebrian 1999; Johannessen and Macdonald 2016). Accumulation rates are usually calculated  
239 using global geochronological models from the supply and decay of the natural radioisotope <sup>210</sup>Pb over the last  
240 100 to 150 years (Lavelle et al. 1986). While historically known markers can be employed, a <sup>210</sup>Pb geochronology  
241 has the advantage of providing sedimentation rates over climatic scales without the knowledge of its depositional  
242 history and is widely accessible as a laboratory service.

### 243 **Limitations and misunderstandings of sequestration down the sedimentary record**

244 Sequestration calculations using the product of the sediment accumulation rate and organic concentration appear  
245 to solve the issues associated with direct measurements of sequestration as their *NEP*. Indeed, carbon  
246 accumulation termed as sequestration is pervasive across wetland and estuarine science (e.g. Carnell et al. 2018;  
247 Chmura 2013; Forbrich et al. 2018; Mitsch et al. 2013; Murray et al. 2011; Murray and Vegh 2012; Troxler 2013;  
248 Villa and Bernal 2018; Weston et al. 2014). Likely as a consequence, the term sequestration within Verified  
249 Carbon Standards has also been given to the accumulation rate of sedimentary carbon stocks (Needelman et al.  
250 2018). However, no consideration is given to the extent and fate of export, and doing so implicitly assumes export  
251 has been consumed. The consequence is that accumulation rates will differ between similar ecosystems with  
252 similar inputs but subject to different rates of export. Eventually, the fate of this export across the landscape (e.g.  
253 Cole et al. 2007) and seascape will need to be addressed for a global balance. Indeed, for the extreme cases where  
254 no significant local accumulation occur within coastal seaweed ecosystems, the export of deposits sequestered to  
255 the deep ocean is considered as the sole sequestration metric (Krause-Jensen et al. 2018; although see Gallagher

256 et al. 2021b). It must be said, that some articles use the term sequestration with accumulation without explicitly  
257 stating an equivalency with *NEP* (e.g. Carnell et al. 2018; Chmura 2013; Murray et al. 2011; Murray and Vegh  
258 2012; Villa and Bernal 2018). Nevertheless, equivalency is often implied when comparisons are made with carbon  
259 accumulation or used to estimate lateral exchange of CO<sub>2</sub> from vertical *NEP* measurements (e.g. Forbrich et al.  
260 2018; Mitsch et al. 2013; Troxler 2013; Weston et al. 201).

261 The equivalency of sequestration with sediment organic carbon accumulation, however, is mistaken from three  
262 standpoints. First, most teal and some blue carbon ecosystems are heterotrophic from the consumption of  
263 allochthonous subsidies, yet continue to increasingly accumulate organic carbon down the sediment column  
264 (Prairie et al. 2018; Duarte and Prairie 2005). Indeed, the only known example that we are aware of (Tokoro et al.  
265 2014) showed that recent annual sedimentary organic carbon accumulation of boreal seagrass meadows was on  
266 average around 35 times greater than their moderately autotrophic *NEP* rates (*recal.* 5.5 and 0.16 gC m<sup>-2</sup> yr<sup>-1</sup>  
267 respectively). Second, remineralisation of non-recalcitrant allochthonous and autochthonous organic carbon is not  
268 only confined to the first year or so of surface deposition. Evidence suggests that mineralisation continues over  
269 the decades and even a century in a significant and measurable manner (Chuan et al. 2020; Gälman et al. 2008;  
270 Maher et al. 2017; Zimmerman and Canuel 2002). The consequences are threefold. First, respiration from the  
271 sediment community continues to erode the impact of annual *NEP* as a carbon sink over climatic scales. Second,  
272 before accumulation can be calculated, organic carbon concentrations will need to be corrected for losses to  
273 mineralisation after 100 years of deposition (Chuan et al. 2020). Third, while not conceptual, there are also  
274 considerations of applying best practices to determine accurate sedimentation rates from a <sup>210</sup>Pb geochronology.  
275 These applications have several built-in assumptions for both their mapping methodologies and inductive models  
276 (Abril 2014). However, these are not always or sufficiently addressed within blue carbon research (Johannessen  
277 and Macdonald 2016), or through evaluation with one or a number of independent markers and presentation of  
278 the data set (Smith 2001). As a consequence, untested overestimates can arise from neglecting the effects of  
279 surface mixing/bioturbation of deeper older deposits (Johannessen and Macdonald 2016). Although for practical  
280 purposes, this is only when the <sup>210</sup>Pb inventory of the surface mixed layer is > 15% of the columns' total (Lu and  
281 Matsumoto 2005), a calculation that does is not always carried out. Not accounting for the loss of the sedimentary  
282 record due to erosion or massive deposition events (e.g. floods, storms, or tsunamis) will obfuscate natural  
283 radioactive decay depth variance and give erroneous results (Gallagher and Ross 2017). Nevertheless, scenario  
284 analysis suggested that the average sedimentation rate within a dynamic blue carbon ecosystem may be  
285 sufficiently robust from a shortened *ln*-linear portion of a complex <sup>210</sup>Pb decay profile, as determined by eye

286 (Arias-Ortiz et al. 2018). Whether that approach is justified in the field (Gallagher and Ross 2017), the averaged  
287 sediment accumulation rate cannot capture variability, a prerequisite for carbon accreditation (Needelman et al.  
288 2018).

### 289 **Is sequestration carbon accumulation?**

290 The issues of *NEP* as sequestration relative to organic carbon accumulation and continued remineralisation are  
291 expanded and formalised with the use of three hypothetical scenarios (Fig. 1). Case I, II, and III develop from a  
292 simple closed immature system to a more complex mature open system, whereupon the use of uncorrected carbon  
293 accumulation becomes increasingly divergent from *NEP*. A means is then discussed on how to obtain the required  
294 additional information contained within the sedimentary record with a robust decomposition model.

#### 295 **Case I: An immature closed wetland.**

296 This type of ecosystem approximates the beginning of an established closed wetland pond, or perhaps the start of  
297 restoration (Fig. 1a). This scenario was also set out by Prairie et al. (2018) but modified hereafter one further year  
298 of deposition. Primary production and consumption are at a steady state and confined within the wetland. The  
299 resultant *NEP* then becomes the difference between the annual CO<sub>2</sub> drawdown as it is fixed by the autotrophic  
300 assemblage (*GPP*) over the amount respired, as it is consumed by the autotrophic assemblage (*Pr*) and the  
301 heterotrophic community. The community is composed of herbivores (*Hr*), benthic detritivores (*Dr*), and  
302 decomposers largely confined to sedimentary micro-flora (*Br*). Once organic matter is deposited within the  
303 sediments, the microflora continues to consume and remineralise the remaining labile fraction leftover from  
304 detritivores over the following year (Cebrian 1999). Thus, the net rate of the remaining labile autochthonous  
305 organic carbon accumulated within the sediments after 1 year of deposition (*CAautl*) is equivalent to the annual  
306 *NEP* for that previous year (Eq. 2). *Under these conditions, carbon accumulation does indeed appear to be a*  
307 *proxy for NEP.*

$$308 \quad NEP = GPP - Pr - Hr - Dr - \int_{1y}^{0y} Br = CAautl \quad (2)$$

#### 309 **Case II: An immature open wetland.**

310 Most teal and blue carbon ecosystems are not isolated (Fig. 1b). Allochthonous organic carbon is added to  
311 wetlands either constantly or sporadically. For freshwater wetlands, this can come from rivers as components of  
312 soil and plant debris. On the other hand for coastal wetlands, adjacent seagrass, salt marsh, and mangroves can  
313 also supply material (Chuan et al. 2020; Gonnee et al. 2004). However, recalcitrant BC delivery can be from  
314 both soil washout and aerial deposition (Chew and Gallagher 2018). Importantly, unlike a wetlands' innate primary

315 production, labile allochthonous carbon has been fixed outside as a separate ecosystem service. Consequently, the  
 316 effect on the *NEP* is then constrained by the amount of labile allochthonous carbon remineralised (*Ir*) within the  
 317 ecosystem and not included in the carbon balance (Eq. 3). In other words, allochthonous production is not an  
 318 ecosystem service of the receiving ecosystem only its remineralisation. This error appears to have been propagated  
 319 from the terrestrial assessments, where allochthonous inputs rates were included in the *NEP* term to describe  
 320 carbon accumulation (Lovett et al. 2006). Assuming most of the allochthonous inputs are rapidly deposited by the  
 321 canopy into the surface sediments (Bos et al. 2007), their remineralisation is most likely confined within those  
 322 sediments. The *NEP* (Eq. 3) then becomes the subtraction of the allochthonous remineralisation over a year of  
 323 deposition (*Ir*) from the remains of autochthonous production (*CAautl<sub>1y</sub>*) after macrophyte respiration (*Pr*), its  
 324 consumption by the fauna (*Hr* and *Dr*), and decomposition within the sediments (*Br*) (Eq. 3). In terms of what  
 325 can be conceivably measured, *Ir* is equivalent to the difference between the input of allochthonous carbon (*I*) and  
 326 what remains after 1 year of deposition (*Il<sub>1y</sub>*). This illustrates a clear contrast to *CA* which is the sum of the remains  
 327 of autochthonous production *CAautl<sub>1y</sub>* and the remains of allochthonous carbon *Il<sub>1y</sub>* (Eq. 4).

$$328 \quad NEP = GPP - Pr - Hr - Dr - \int_{1y}^{0y} Br - \int_{1y}^{0y} Ir = CAautl_{1y} - (I - Il_{1y}) \quad (3)$$

$$329 \quad CA_{1y} = CAautl_{1y} + Il_{1y} \quad (4)$$

330 By subtracting Eq. 4, the elements of carbon accumulation from the sedimentary and input terms in Eq. 3, show  
 331 that the total organic carbon accumulation will overestimate *NEP* by the rate by which allochthonous organic  
 332 carbon is initially supplied to the sediments before it had been consumed (*Il<sub>0y</sub>*, see Eq. 5). To state it in another  
 333 way, the fraction of allochthonous carbon that has been decomposed is built into the amount remaining for  
 334 accumulation. For example, should the allochthonous fraction be composed only of recalcitrant BC, then *Il* = *BC*.  
 335 Consequently, *NEP* can be calculated by subtracting the sedimentary *BC* fraction from the total organic carbon  
 336 accumulation rate, because *BC* is not consumed.

$$337 \quad NEP = CA_{1y} - Il_{0y} - BC \quad (5)$$

### 338 **Case III: A mature intertidal wetland.**

339 Most canopy ecosystems are both open and have been sufficiently established to deposit an extensive sediment  
 340 column (Fig. 1c). The depth of age of the column produces a legacy of sedimentary organic decay over the past  
 341 century, albeit faster over decades, thus, further constraining Eq. 3 (Eq. 6). Indeed, for mangroves, it has been  
 342 found that the mineralisation from century-old carbon deposits is tidally advected into adjacent waters at a rate  
 343 equivalent to the CO<sub>2</sub> vertical flux (Maher et al. 2018). The result is a similar construct and description of input

344 and output terms as in Eq. 3 for annual rates of production and deposition. The difference is in the projection of  
345 what remains of organic carbon accumulation after a century of deposition, as seen from the subscripts and  
346 integrals (0y and 100y).

$$347 \quad NEP = GPP - NPP - Hr - Dr - \int_{100y}^{0y} Br - \int_{100y}^{0y} Ir = CA_{autl_{100y}} - (I_{0y} - Il_{100y}) \quad (6)$$

348 By substituting (5), after correcting for remineralisation over climatic scales (100 years) into Eq. 6, and subtracting  
349 the allochthonous recalcitrants inputs such as BC ( $CA_{BC}$ ), the  $NEP$  becomes the difference between accumulated  
350 organic carbon after it has been deposited for 100 years ( $CA_{100y}$ ) from the sum of the initial deposition rate for  
351 allochthonous carbon before consumption ( $I_{0y}$ ) and the accumulation of allochthonous recalcitrants likely  
352 dominated by BC (Eq. 7).

$$353 \quad NEP = CA_{100y} - (I_{0y} + CA_{BC}) \quad (7)$$

354 Surface horizons will thus require substantial corrections in the amount of carbon lost after 100 years of  
355 deposition, decreasing as the horizons become older. The true rate of mitigation through accumulation then  
356 becomes the product of the accretion rate and remaining concentrations after 100 years since it was deposited.  
357 Furthermore, the variability and trends for  $NEP$  can be extracted throughout the sediment column irrespective of  
358 the degree of mineralisation or lateral exchange.

### 359 **Is there a mitigation role for total organic carbon accumulation?**

360 The concept of locking away the remains of organic carbon produced and supplied to the ecosystem within the  
361 sediments still ‘feels’ like a sequestration concept. That is true, but only in the sense of what would have not been  
362 locked away if the canopy ecosystem had not been there. Some insights into the differences imposed by the  
363 presence of a canopy may be gauged from the population organic  $CA$  medians between vegetated and non-  
364 vegetated ecosystems—62% of coastal wetland accumulation rates (Wilkinson et al. 2018). However, this  
365 comparison may need to be tempered as non-vegetated ecosystems will support a different mix of allochthonous  
366 and autochthonous carbon sources (Macreadie et al. 2014). Nevertheless, in some situations, annual  $CA$  may still  
367 provide additional information on ecosystem form or function. A larger  $CA$  rate can separate a near equivalent  $Ir$   
368 term between an ecosystem assemblage supplied by large amounts of relatively recalcitrant allochthonous carbon  
369 from another supplied by smaller amounts of more labile allochthonous carbon. Likewise, is also conceivable that  
370 they can also support similar standing stocks, should the larger amount of inorganic mineral material be associated  
371 with the supply of the more recalcitrant allochthonous sources. Whether annual  $CA$  can be as a conditional vector  
372 stock service, perhaps another vector as a useful descriptor of the position of the wetland and various replacement

373 scenarios in mitigation 3D phase space with *NEP* and vulnerable stock service is an avenue of further discussion  
374 and testing.

### 375 **Putting it all together**

#### 376 **Preservation**

377 It is proposed that the full mitigation potential in preserving a wetland carbon sink has three elements (Eq. 8).  
378 First, a sequestration service from differences in carbon balance (*NEP*) between the wetland and its  
379 anthropogenically driven replacement (*NEPR*). Second, a vulnerable stock service as the fraction ( $\theta$ ) of labile  
380 organic carbon stock vulnerable to remineralisation. The extent of the vulnerable stock ( $Cstock_{1m}^{y=1}$ ) projected  
381 to a depth of 1 m as the default value (Pendelton et al. 2012) and after subtraction of intrinsically allochthonous  
382 and autochthonous recalcitrant carbon, primarily BC (TBC). This fraction is then given dimensional integrity with  
383 sequestration as the time ( $\varphi$ ) which the vulnerable fraction was remineralised after disturbance. In other words,  
384 the term is equivalent to the difference in what remains over the time it takes to establish its anthropogenic  
385 replacement towards a steady-state equilibrium. Third, the possible inclusion of the rate of organic carbon  
386 accumulation that would be vulnerable without the protection of a canopy ( $\theta CA_{y=1} - CA_{BC}$ ), and after subtraction  
387 of allochthonous recalcitrants, again, primarily BC.

$$388 \text{ Annual C offset credit} = (NEP - NEPR) + \left(\frac{1}{\varphi}(\theta Cstock_{1m}^{y=1}) - TBC\right) + (\theta CA_{y=1} - CA_{BC}) \quad (8)$$

#### 389 **Restoration**

390 The value of a carbon mitigation service for restoring, however, must be less than preserving a wetland. That is  
391 to say, restoration is a measure of only the difference between the *NEPR* of the previous anthropogenic state and  
392 the *NEP* of a restored version of its natural state. Thus, the Annual C offset credit = *NEP-NEPR* without the  
393 remaining terms of Eq. 8. Any perceived gain of *CA* in the restored system is only an expression of its *NEP* as the  
394 rate of accumulation of autochthonous material over the consumption of its labile allochthonous fractions (Eq. 5).  
395 It is true, that restoration will lead to a larger organic carbon stock. However, if these stocks are to be considered  
396 as a mitigation service, they need to be vulnerable to remineralisation from business as usual anthropogenic  
397 pressures. For a successful restoration, however, anthropogenic pressure has been addressed, resulting in an  
398 ecosystem that is ecologically and economically robust over the long term (Thorhaug et al. 2020).

399 The above process of diagenetic projection, hindcasting for sequestration, and stocks would seem at a first  
400 inspection to be less than parsimonious. However, the apparent complexity only arises from the number of  
401 arithmetic operations. Notwithstanding accurate geochronologies, in the final analysis, accuracy only requires a

402 robust sedimentary decomposition model for the different sources of organic carbon and a means to estimate the  
403 fractions of the autochthonous and allochthonous labile and recalcitrant sources. The model being used to both  
404 project remineralisation and hindcast allochthonous remains to the original concentration and inputs rates ( $I_{0y}$ )  
405 (Fig. 2a). For many programs, accurate geochronology and determination of organic sources are part of a best  
406 practice (Bindoff et al. 2019). To be useful, however, the decomposition model must account for or dismiss  
407 confounding differences in sediment types, redox conditions, temperatures, and organic sources across all time  
408 scales. This describes the relative precise and robust power model of Middelberg (1989) ( $r = 0.987$ ) as determined  
409 down a range water saturated sediments and its application to a mixed organic estuarine sediment column (  
410 Zimmerman and Canuel 2002). The model describes how the organic mix becomes increasingly recalcitrant over  
411 time. The only requirement is a starting point for a continuously recalcitrant first-order decay constant  
412 characteristic of the organic mixture, or its organic components (Gallagher 2015). How this model responds to  
413 wetlands that frequently flood and dry is uncertain. A major review by Brinson et al. (1981) could draw no  
414 conclusions that increased frequency or duration of flooding leads to increased decomposition rates. An alternative  
415 relies on a collection of cores ( $> 20$ ) sufficient to normalise models for variability in space as a proxy for time  
416 (Strayer et al. 1986; Johannessen et al. 2021), or identifying asymptote concentrations with depth. However, the  
417 former is resource-intensive and requires a gradient of sedimentation and source supply rates. For the latter, simple  
418 decay to an asymptote with depth requires a constant rate of deposition and unchanging proportions of all organic  
419 sources. This is not usual for canopy ecosystems. Concentration profiles are often characterised by a series of  
420 complex broad peaks and troughs, and in many cases, surface concentrations are less than their centennial  
421 counterparts (Callaway et al. 2012; Ellison and Beasy 2018; Gonnee et al. 2004; Rozaimi et al. 2017; Serrano et  
422 al. 2014).

### 423 **Testing the accreditation model**

424 Two examples were chosen from the available literature to calculate the annual *NEP* variability over decadal to  
425 centennial time scales as determined from (Eq. 7). A mangrove sediment containing moderately labile seagrass  
426 litter (Gonnee et al. 2004), using BC estimates from similar systems. A seagrass sediment dominated by relatively  
427 recalcitrant mangrove detritus and moderate fractions of BC (Chuan et al. 2020). The sites were also selected to  
428 bookend expected rates of supply and retention of organic carbon to their sediments (Li et al. 2018; Gallagher et  
429 al. 2020). The mangrove was situated near the entrance of its lagoon's marine tidal delta region, a region of  
430 relatively high rates of exchange with coastal waters. The seagrass was situated near the head of its lagoon within  
431 a relatively enclosed embayment. Full details of the site descriptions can be found in Supplementary Information



432 along with details and support behind the theory of the diagenetic models, their evaluation, and *NEP* estimates  
433 can be found in Supplementary Information (S1). Decompositional decay curve model used for the hindcasting  
434 and projection of variables (Eq. 7) and in stability tests can be found as Excel™ files in Supplementary  
435 Information (S2), located at <https://doi.org/10.25959/NNHB-T463>. Data for first-order component decay  
436 parameters for the decay curve model, along with the template and results for hindcasting, projection of individual  
437 organic sources as weighted their total organic carbon, along with the evaluation of the model used can be found  
438 in Supplementary Information (S3) located at <https://doi.org/10.25959/NNHB-T463>.

## 439 **Results of case studies**

### 440 **Net ecosystem production and carbon accumulation**

441 The sediment accumulation rates were an order of magnitude higher in the mangrove forest than in the seagrass  
442 meadow (Fig. 3a, b). There was a considerable disparity between total organic carbon accumulation rates and the  
443 calculated *NEP* for both systems. For the mangrove forest, the median *CA* rate was over 33.5 times greater than  
444 *NEP*. This was not much less than *CA* rates after correction for decomposition losses (27.5 x) (Fig. 3a). This  
445 relative difference, however, was reduced for their respective median *NEP* rates. The seagrass meadow *NEP* (7.2  
446  $\text{gC m}^{-2} \text{yr}^{-1}$ ) was around 4 times less than the mangrove forest *NEP* (27.6  $\text{gC m}^{-2} \text{yr}^{-1}$ ) (Fig. 3a, b). Indeed, from  
447 the limited data available, it appears that the seagrass had been essentially carbon-neutral over the last 15 years  
448 (geometric mean = 0  $\text{gC m}^{-2} \text{yr}^{-1}$ ). For the seagrass meadow, this likely reflects a respiration assault from the  
449 consumption of high rates of supply of relatively labile allochthonous mangrove litter (75.4% to 80.4% of organic  
450 carbon, Supplementary Information (S3) at <https://doi.org/10.25959/NNHB-T463>). However, the differences for  
451 the mangrove reflect the smaller allochthonous supply of a more labile phytoplankton assemblage.

452 Interestingly, the overall variability seen in *CA* rates was notably less than the relative variability in their  
453 respective *NEP* (Fig. 3a, b). Unlike the mangrove forest, the seagrass meadows' *NEP* switched between  
454 heterotrophy (-72.5  $\text{gC m}^{-2} \text{yr}^{-1}$ ) and autotrophy (7.2 and 8.5  $\text{gC m}^{-2} \text{yr}^{-1}$ ). These values are within the range  
455 reported from direct measurements also across a lagoon system (-92 to 227  $\text{gC m}^{-2} \text{yr}^{-1}$ ) for the boreal region, and  
456 their shallow subtropical counterparts immediately outside a lagoon (-539 to 215  $\text{gC m}^{-2} \text{yr}^{-1}$ ) (Tokoro et al. 2014).  
457 For the mangrove forest, the *NEP* maintained a degree of autotrophy through the century of deposition, ranging  
458 from 16.3 to 55.5  $\text{gC m}^{-2} \text{yr}^{-1}$  (median 26.9  $\text{gC m}^{-2} \text{yr}^{-1}$ ). This median and range are notably smaller than reported  
459 for global medians of between 628  $\text{gC m}^{-2} \text{yr}^{-1}$  (Alongi 2020) and 221  $\text{gC m}^{-2} \text{yr}^{-1}$  (Duarte et al. 2005). However,  
460 the estimates were largely based on measurements of gas emissions emanating from the canopy system and could  
461 account for the significant lateral transport of remineralisation products during tidal exchange from the deeper

462 parts of the sediment column (Fig. 1d) (Maher et al. 2018). Nevertheless, the examples suggest that *CA* augmented  
 463 with allochthonous inputs would likely lead to major overestimates of sequestration, irrespective of  
 464 decompositional corrections (Fig. 3). However, this hierarchy could conceivably be reversed during the early to  
 465 mid-stages of a restoration. Stocks would not have had sufficient time to accumulate and the canopy and root  
 466 system may not have been sufficiently developed to fully promote carbon accumulation.

#### 467 **Carbon accredited offsets, stocks, and sequestration**

468 The current methodology for wetland carbon mitigation offsets is determined from the difference in vulnerable  
 469 carbon stocks between its baseline or replacement ecosystem as the time it takes for the baseline to establish itself  
 470 towards a steady-state equilibrium (Needelman et al. 2018). For seagrass and mangroves, this was calculated as  
 471 typically 732 and 636 gC m<sup>-2</sup> yr<sup>-1</sup> respectively. This assumed that the sedimentary standing stock today is a good  
 472 representative of the last century median (see section “Standing stocks over time” Supplementary Information  
 473 (S1) for details) and losses to remineralisation were on average around 75% (Pendleton et al. 2012) as the  
 474 anthropogenic replacement established itself over the next 20 years. In addition, corrections for recalcitrants were  
 475 made as an allochthonous BC fraction, measured at 11% for the seagrass and estimated at 5% for the mangrove  
 476 (Supplementary Information (S1)). Although notably for salt marsh and coastal seagrass meadows, BC fractions  
 477 can reach as high as a third and close to half of their carbon stocks respectively (Gallagher et al. 2021a). However,  
 478 we did not include the suggested additional prospective stock vector, which describes the difference in annual  
 479 carbon accumulation without a canopy service to otherwise increased net deposition rates (in Eq. 8:  $(\theta CA_{y=1} -$   
 480  $.CA_{BC})$ ). Whether its addition is justified will depend on its ability to separate form and function within similar  
 481 wetland categories; a classification system yet as not explored or its need tested.

482 Along with stocks, it has been argued that sequestration (as its annual *NEP*), is required to assess the wetlands’  
 483 full mitigation potential (Eq. 8) relative to its anthropogenic replacement. For comparison with the mangrove  
 484 system, Jobo Bay was chosen (Caffrey 2004) as typical for the seagrass replacement The bay occupies a similar  
 485 niche of tropical enclosed embayment supporting a non-vegetated bottom surrounded by fringing mangroves. For  
 486 the mangrove, the annual average *NEP* of mangrove shrimp aquaculture ponds was chosen as its anthropogenic  
 487 replacement (Chen et al. 2016).

$$488 \text{ Seagrass preservation} \quad +1921.2 \text{ gC m}^{-2} \text{ yr}^{-1} = (+7.2NEP_{\text{seagrass}} - (-450NEP_{\text{baseline}})) + 732C_{\text{stock}} \quad (9)$$

$$489 \text{ Mangrove preservation} \quad +690.6 \text{ gC m}^{-2} \text{ yr}^{-1} = (+27.6 NEP_{\text{seagrass}} - (+5NEP_{\text{baseline}})) + 668C_{\text{stock}} \quad (10)$$

490 Interestingly, while the sum of stock and individual *NEP* services stocks converge, what ultimately determines  
491 the differences appears to be the *NEP* of their anthropogenic replacements (Eqs. 9, 10). Although, one may have  
492 to consider that the anthropogenic replacement may support a larger *NEP* rate and reduce the overall accreditation  
493 service. This would be the case for mangroves replacing salt marsh (Alongi 2020) and conceivably for the above  
494 seagrass example, should the supply of mangrove detritus be lost from shoreline developments. The calculation  
495 also highlights, indirectly, the importance of neglecting the potential fate of a considerable stock housed within  
496 mangrove trees and root biomass. No information is available for this mangroves' biomass. Nevertheless, a  
497 mangrove biomass for a similar niche and species assemblage close to the entrance of its lagoon (Gallagher et al.  
498 2020), suggests an additional mitigation service of around  $891 \text{ gC m}^{-2} \text{ yr}^{-1}$ , should the mangrove be consumed or  
499 burnt over 20 years. This is in contrast to the largely insignificant contribution of seagrass biomass relative to its  
500 meadow's total organic carbon stock (Gallagher et al. 2020). Together, there appears to be a surprising  
501 convergence between the mitigation potential of these two disparate tropical ecosystems (i.e.  $1581.6 \text{ gC m}^{-2} \text{ yr}^{-1}$   
502 and  $1923.4 \text{ gC m}^{-2} \text{ yr}^{-1}$  for the mangrove and seagrass respectively). Although, it must be said that the convergence  
503 was enhanced by the relative positions within their lagoons. The mangrove forest is located close to the entrance  
504 where carbon biomass is just over half of the upper lagoon counterparts (Gallagher et al. 2020). In contrast, the  
505 seagrass meadow is located in the upper and muddier parts of its lagoon, where sedimentary carbon stock is more  
506 than 10 greater than their lower lagoon counterparts (Gallagher et al. 2020). Either way, the significant fraction  
507 as stocks (Eqs 9 and 10) for both systems suggests that restoration is likely to be around a third less valuable than  
508 preservation as a mitigation service.

## 509 **Conclusions**

510 A full carbon accrediting assessment for the preservation of wetlands requires estimates of both sequestration and  
511 stocks that are vulnerable to remineralisation relative to their anthropogenic replacements. However, only relative  
512 sequestration need only be considered for wetland restoration. Continued remineralisation of the annual deposition  
513 of sedimentary organic stocks suggests that any estimate of sequestration should be calculated over climatic scales.  
514 This is after significant fractions of allochthonous recalcitrants such as black carbon are subtracted from that  
515 service. However, total *CA* is not a measure of sequestration, as previously used to account for centennial  
516 variability, for it will significantly overestimate this service, be it uncorrected or corrected for continued  
517 remineralisation. Nevertheless, with the use of a robust decomposition model and a means to untangle organic  
518 source contributions, the sedimentary record contains sufficient information to determine reasonable estimates of  
519 sequestration as the *NEP*. The review shows that conceptually unbiased and complete measurements of mitigation

520 services will assure i) confidence across both voluntary and compliance carbon markets in that *GHG* offsets do  
521 not permit emissions above the capacity of a wetland; ii) underestimate the ability for regions to reach zero net  
522 carbon emission targets.

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526 **Figure and equation captions**

527 **Fig. 1** Conceptual models for ‘a’ Case I; an immature subaquatic wetland pond after one year of deposition and  
528 closed to inputs and outputs but impacted by atmospheric deposition of black carbon; ‘b’ Case II; an immature  
529 aquatic wetland after one year of deposition, open to river and atmospheric inputs, and outputs; ‘c’ Case III; a  
530 mature intertidal mangrove with more than 100 years of deposits and open to atmospheric inputs, litter deposits  
531 from an adjacent seagrass ecosystem, with net losses of CO<sub>2</sub> from the canopy from shallow and deep parts of the  
532 sediment column vertically, and laterally during tidal exchange. The figure was produced in Abode Illustrator  
533 CS6™ with components taken from Media Library Integration and Application Network  
534 (<https://ian.umces.edu/media-library/>).

535 **Fig. 2** Hypothetical sedimentary decomposition curves required to estimate *NEP* and carbon accumulation at  
536 climatic time scales. Curves within ‘a’ illustrate the process used to estimate the *NEP* (Eq. 5) from carbon  
537 accumulation rates, after correcting the component's sedimentary content over times of deposition. The  
538 allochthonous content  $I_y$  sits on its remineralisation curve as an example of a relatively recalcitrant form. It  
539 represents what remains after ‘y’ years of deposition from its original content  $I_{0y}$  deposited and mixed into the  
540 surface sediment layer. The total organic carbon content mixture ( $C_y$ ) sits on a relatively labile remineralisation  
541 curve as the sum of individual organic components decomposition curves, weighted for their respective fractions.  
542 It represents what remains after ‘y’ years of deposition and projected to what would remain over climatic time  
543 scales ( i.e. 100 years). Curve ‘b’ represents the used to hindcast an example of the content  $C_y$  to the time of the  
544 original annual deposition  $C_y=1$  (see section “Is there a mitigation role for total organic carbon accumulation?”).  
545 The figure was drawn within Microsoft PowerPoint™ 2013.

546 **Fig. 3** Carbon sink concepts estimated down the sedimentary record for ‘a’ the seagrass meadow at Salut lagoon;  
547 and ‘b’ the mangrove forest at Chelem lagoon. The points (●) represent *CA* concepts at different depositional  
548 ages down their respective sediment columns (see Supplementary Information (S3) at  
549 <https://doi.org/10.25959/NNHB-T463>). The net ecosystem production after 100 years of deposition  
550 (*NEP*(100yrs)); Sediment carbon accumulation after 100 years of deposition (*CA* (100yr)) and without  
551 decomposition corrections (*CA*); 62% of carbon stock accumulation hindcasted to one year of accumulation  
552 (*CA*(1yr)) if hypothetically it was deposited within a non-vegetated patch (see section “Is there a mitigation role  
553 for total organic carbon accumulation?”). The figure was created in the statistical software package PAST™,  
554 exported as a svg file then modified and converted to an eps file within Abode Illustrator CS6™.

555 **Declarations**

556 **Funding sources**

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558 **Conflict of interest/competing interests**

559 The authors declare that they have no known competing financial interests or personal relationships that could  
560 have appeared to influence the work reported in this paper.

561 **Ethics approval**

562 Not applicable, no animal or plant materials were disturbed or manipulated during sampling or analysis

563 Guidelines on ethical review or waiver

564 Australia: <https://www.arc.gov.au/policies-strategies/policy/codes-and-guidelines> (accessed November 2021).

565 **Consent to participate**

566 Not applicable.

567 **Consent for publication**

568 Not applicable.

569 **Availability of data and material.**

570 Supplementary Information (S2) and (S3) can be found at <https://doi.org/10.25959/NNHB-T463>

571 **CRedit authorship contribution statement**

572 JBG: Conceptualization, Validation, Formal analysis, Investigation, Writing - original draft, Writing - review and  
573 editing, Visualization, KZ: Conceptualization Writing - review and editing, CHC: Validation, Visualization,  
574 Writing - review and editing. All authors read and approved the final manuscript.

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