

Quick reference manual

I. INTRODUCTION

1. The aim of this Quick reference manual is to help Parties in completing the Kyoto Protocol Land Use, Land Use Change and Forestry (KP LULUCF) module added to the CRFReporter 3.3. It is meant to allow user a quick view on the changes compared to the CRFReporter 3.2. The information in it is kept as a separate document only with the release of CRFReporter KP LULUCF Beta and in the future will be integrated in the CRFReporter User Manual.
2. The KP LULUCF module is included in the CRFReporter following decision 6/CMP.3 and it is based on the tables in Annex II to decision 15/CP.10 further revised with decision 6/CMP.3 (see FCCC/KP/CMP/2007/9/Add.2). It also includes the “Information table on accounting for activities under Article 3.3 and 3.4 of the Kyoto Protocol”, in order to facilitate reporting by Parties included in Annex I to the Convention under Article 3, paragraphs 3 and 4, of the Kyoto Protocol as requested by SBSTA 27.
3. KP LULUCF module was prepared following the same structure and using the same functionalities as that of the other modules in the CRFReporter. Some of the peculiarities of the module are provided in the sections below.

II. SETTINGS FOR KP LULUCF

Installation of the CRF Reporter software

(belongs to section 2.5 Installation of the CRF Reporter software)

4. KP LULUCF module appears only in the installation for the KP Parties. When the installation process is initiated, the setup wizard starts the installation and guides the user through the wizard pages.
5. Since the Parties have already elected activities and parameters that are not to be changed during the first commitment period, this data is preset in the CRF Reporter. When the user selects KP LULUCF item in the CS setting list under the Inventory menu, he will see the selections integrated in the CRF Reporter. Before starting to enter data, please make sure that those are correct.
6. The grids that appear for the KP LULUCF module are different from the rest of the grids since they contain only KP relevant years. For Parties that have elected to report just 3.3 Activities and Forest management, the grid contains only the years from 2008 onwards. Parties that will report other 3.4 Activities besides Forest management, have the base year in their grids too.

KP Settings

Is the total anthropogenic greenhouse gas emissions by sources and removals by sinks in the managed forest since 1990 equal to, or larger than, the net source of emissions incurred under Article 3.3?

Yes
 No

Commitment period accounting
 Annual accounting

The values inscribed in the appendix of the annex of 16/CMP1 (Mt C/yr)

0.37

OK Cancel

III. SPECIFIC INFORMATION FOR DATA FILLING

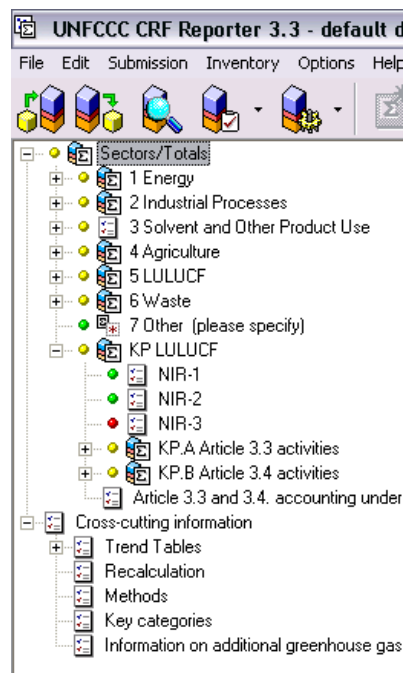
(to become section 5.2.2.7 KP LULUCF under 5.2 Filling in inventory data, 5.2.2 Sector-specific information)

7. The section of the **navigation tree** related to the KP LULUCF module appears immediately after the list of the CRF sectors, namely after 7 Other (please specify).

8. However, it should be noted that the module is independent and its data neither goes to the aggregation of the parent node Sectors/Totals, nor to the node for the cross-cutting information. The place is defined by technical reasons.

9. The KP LULUCF module has three sections:

- Nodes related to NIR tables;
- Nodes related to the CRF tables for the activities under Article 3.3 and 3.4 of the Kyoto Protocol;
- A node for the Information table on accounting for activities under Article 3.3 and 3.4 of the Kyoto Protocol.



10. Only the second section is strictly CRF related. The three NIR tables do not imply reporting of comparable numerical information. They are included for the purpose of completeness and transparency. **NIR tables** have the following particularities:

- NIR 1 does not request data entries, but selection from a list of notation keys. It comes with preset information based on the activities and parameters elected by the Party for the first commitment period. E.g., when the Party has reported that it's not electing Cropland management for the first commitment period, notation key NA appears for Cropland management in NIR 1 and NIR 2 and relevant background nodes. The data grid associated with the NIR 1 node is not a standard data reporting grid.
- NIR 2 asks for land area and changes in land area subject to the various activities in the inventory year, which is a format different from the standard CRF tables. Therefore, the data grid that comes with the node is not a normal data grid but a land use matrix that should be filled in for each year.
- NIR 3 node relates to the node Key categories under the Cross-cutting information and has similar functionalities and data grid with it.

11. The **information table on accounting** provides for the calculation of the accounting quantity (i.e. additions to or subtractions from assigned amount) for each activity under Article 3, paragraph 3 and 4 of the Kyoto Protocol. The calculation of this accounting quantity is based on the net emissions or removals from each activity as reported in the module, and the application of activity-specific sinks accounting rules, as contained in decision 16/CMP.1. The accounting quantity for an activity represents the cumulative addition to (a negative accounting quantity) or subtraction from (a positive accounting quantity) a Party's assigned amount for a given year of the commitment period.

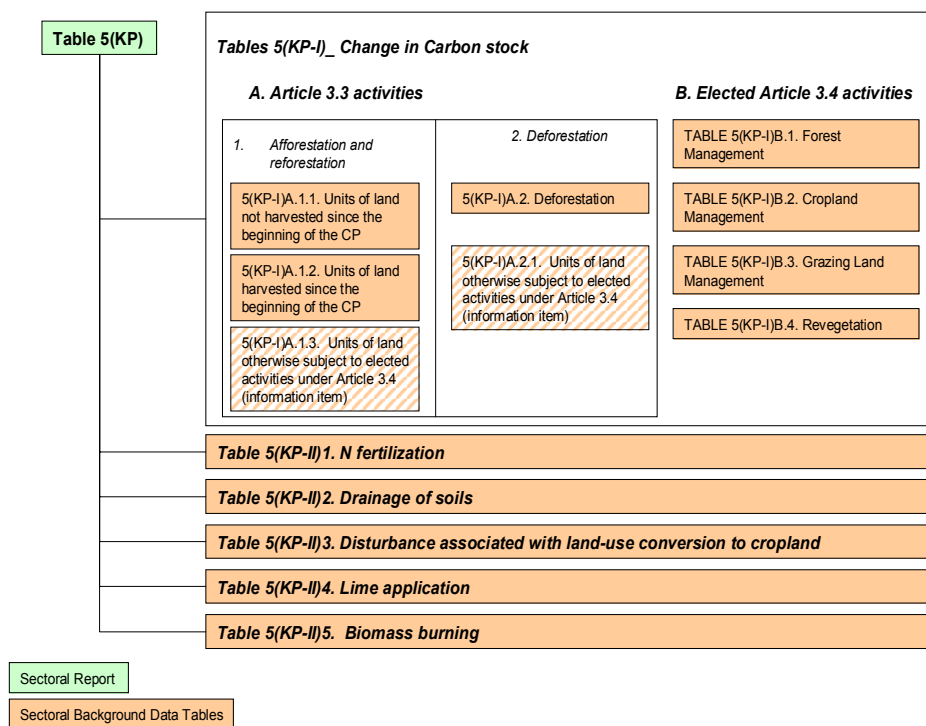
12. The Parties have already elected to report the accounting quantity either annually or for the commitment period, and this choice is reset in the CRF Reporter. In any case, the tables will be generated annually and only the relevant tables will be further considered.

13. The FM cap value is also preset depending on the value as specified according paragraph 10 of the annex to decision 16/CMP.1. All other values in the table are based on the entries in the current submission and the formulas provided in section V below. It is not data entry node but a view node allowing the user to view the table before the generation of the tables in excel. Therefore, it is similar to some of the nodes under the Cross-cutting information (e.g. Trend tables).

14. Data grids for **CRF part of the KP LULUCF module** follow the structure of the tables as in FCCC/KP/CMP/2007/9/Add.2. Similar to the case with the tables, the navigation tree and the data grids in the CRF Reporter have lot in common with the LULUCF CRF sector for the convention.

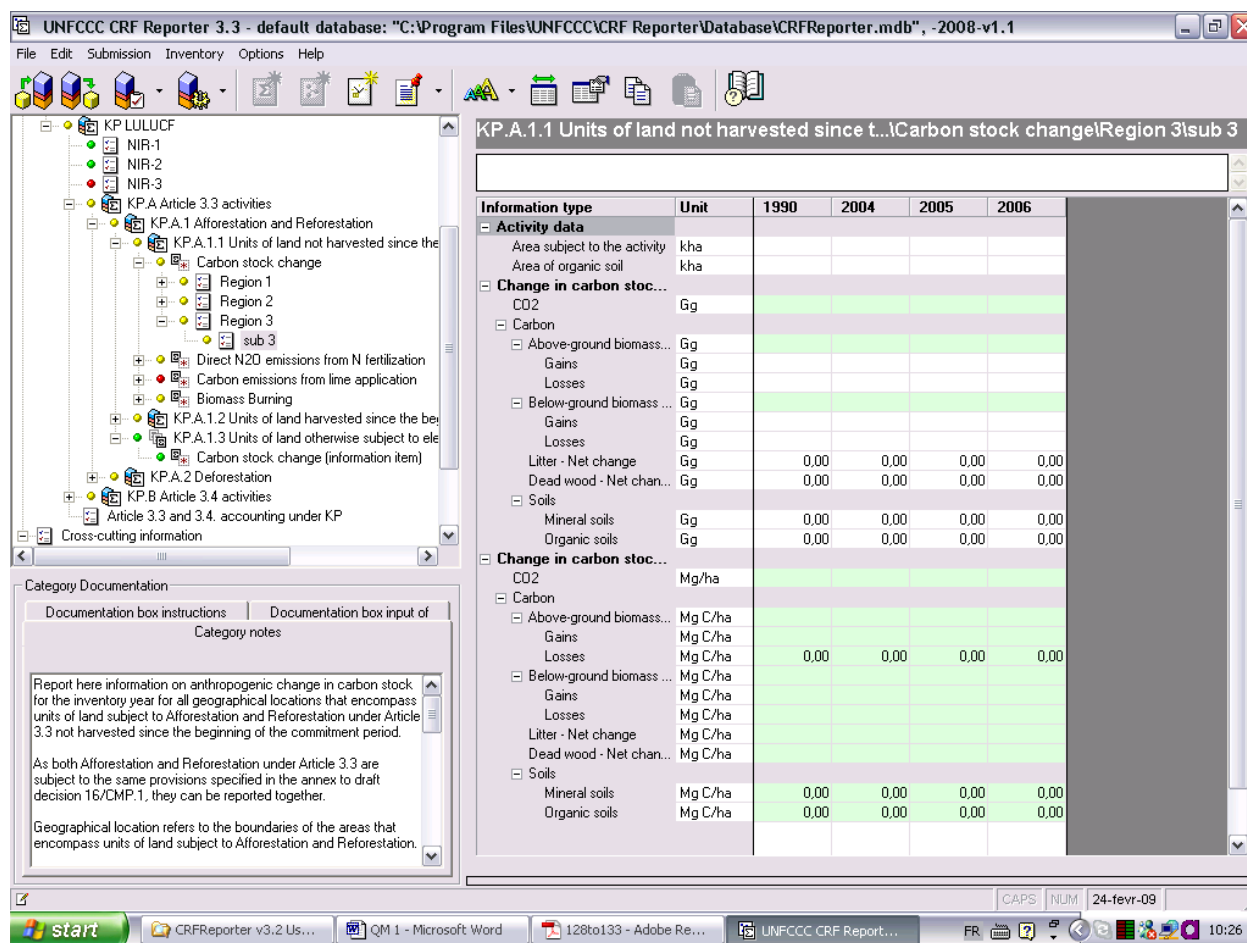
15. As the navigation tree for the LULUCF sector, the navigation tree for the KP LULUCF module is a mix of activities and land categories following the structure of the KP LULUCF CRF tables (see fig. 1). The peculiarity of the sector is related to the fact that Change in carbon stock is represented in nine tables. From the five linked to Article 3.3 activities, two are just for information purposes, i.e. data from them are not summarized in table 5(KP).

16. These peculiarities in the tables are translated in CRF Reporter navigation tree as follows:



- (a) The two main parent nodes for article 3.3 and article 3.4. are listing the activities under each article with data grids showing aggregate data.
- (b) The various categories per activity (such as Carbon stock change, Direct N2O emissions from drainage of soils, etc. etc.) have their own nodes with data grids. The grid is initially filled with notation keys and is locked for editing since it is not an entry level but a resulting node. The KP LULUCF navigation tree provides the general reporting frame, but Parties need to specify ID of geographical location and sub-divisions (where relevant) for each activity in order to start entering data. (For the way to add ID/subdivision see section IV).
- (c) The child level for each category is a geographical location that comes with its own node and entry data grid. Functionality on these data entry grids is similar to what users can expect from any CRF Reporter data entry grid.
- (d) Some of the geographical location can have separate child nodes (subdivisions) that come with their entry data grids.

- (e) The information items that appear in tables 5(KP-I)A.1.3 and 5(KP-I)A.2.1 and in part of table 5(KP-II)3 are presented in the navigation tree with separate nodes noted as (information item). Data entered in them is not further aggregated.



17. Compared to the **data grids** for the other modules, this module contains less years, namely the years of the first commitment period and, in some cases, the base year. The base year is appearing in the grids for those Parties that have elected to report other 3.4 Activities besides Forest management.

For Parties that have the base year in their grids, NA should be used in the non-relevant tables (NIR tables) and in the columns for the base year of the grids for the activities that do not need reporting for the base year. Data for the base year has to be entered just for the relevant 3.4 Activities.

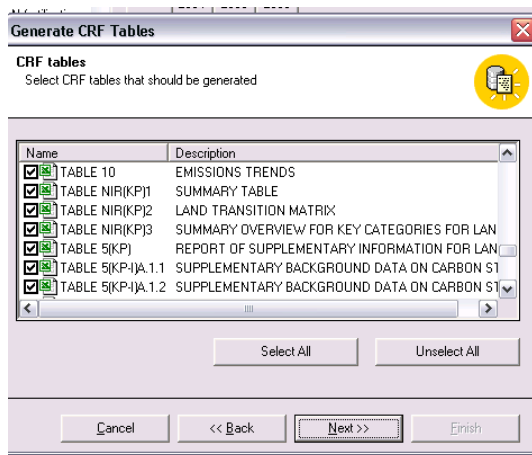
18. In some grids in the KP LULUCF module (except for Carbon stock change nodes), there exists a disaggregation that is optional for the user, i.e. the user is allowed either to provide data at aggregated level or to provide data at the suggested sub-category levels. This refers to nodes such as ‘Carbon emissions from agricultural lime application’, where Party may report aggregate estimates for total lime applications when data is not available for limestone and dolomite. In case the Party needs to enter the data at the aggregated level, it may enter IE at the sub-divisions in the same grid and overwrite the summing formula.

In all cases where the node requires adding of ID/subdivisions, at least one child node should be added and filled in with data or notation keys in order the parent note for be accessible. It is recommended when there are no subdivisions available for CSC grids, a fake node for subdivisions to be entered, e.g. total for ID, and data to be entered at that level. Where

needed the formula in the parent node can be disabled to allow for direct data entries at aggregate level.

19. Another peculiarity of KP LULUCF module is the **generation of the CRF tables**. The generation of KP LULUCF tables follows the same wizard as for all CRF tables, activated by selecting 'Submission - Generate CRF tables' menu item.

20. In the CRF Table dialog, the KP LULUCF tables are at the end of the list. Note that the node 5(KP) in the navigation tree has grid not identical to table 5(KP). CRF table 5(KP) can be seen only when generated in excel.



21. Although the tables are relevant just for the first commitment period, since the wizard is standard for all modules, the list of all years appears and only the relevant years should be selected.

22. When generated the KP LULUCF tables appear in a separate file, which can be distinguished by the initial "KP" in its name.

The Excel file names for the generated files are standard and constructed with the following rule: KP + " - " + Party name + " - " + year of submission + " - " + inventory year + "v" + submission version.

23. As for the rest of the sectors it is not possible to add tables to a file which has been already been created by the user. When the Excel file for a given year is open, it is not possible to generate a new table for the same year.

24. Some additional peculiarities of the module are:

- (a) The KP LULUCF module is included in the different integrated data check mechanisms like the consistency, completeness and recalculation check. However, in the completeness check it does not appear at the stages for Method/EF used and additional information checks, since those are not relevant for the module. A big difference from the other sector is that the results of the checks for the KP LULUCF module do not appear in any CRF table. If the user wants to use some of the check results and include them in its NIR, the copy/paste procedure can be used.
- (b) In the present version of the CRF Reporter, zeroes appear by default in those cells where zero is possible as an entry because the value can be positive and negative (net emissions/removals). In all such places, the user needs to overwrite the zeroes with the actual values. The presence of zeroes by default in the data grids, influences the completeness check results and the colour progress indicator. The tree nodes with such variables cannot have a red colour progress indicator.
- (c) Under Biomass burning, Parties should specify the Activity data used in order to enable data entry. There are rules applied to the AD aggregation. If AD of the same type is reported under Biomass Burning, the values are summed at the parent node. If the AD for the child categories differs, no specified AD appears at the parent level and the notation key NA is automatically set and propagated through the full time series.

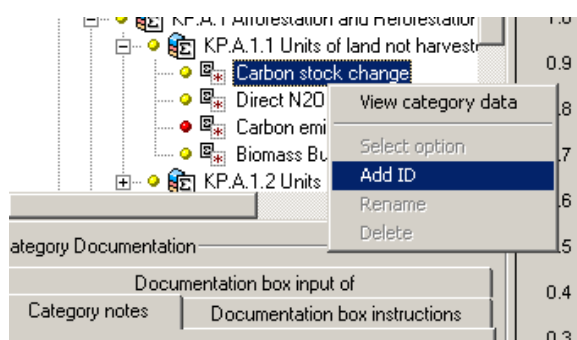
IV. COUNTRY-SPECIFIC ENTRIES. ADDING/RENAMING/DELETING IDS AND SUB-DIVISIONS

(belongs to 5.2.1.3 Country-specific information)

Adding IDs/Subdivisions

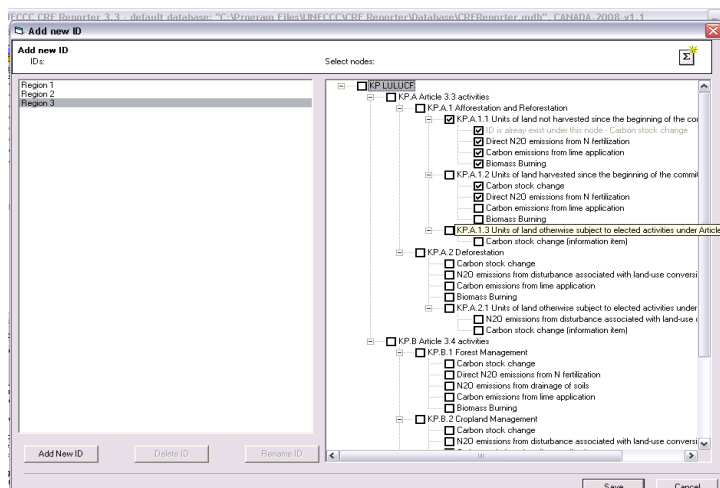
25. For the reporting of the KP LULUCF data, Parties have to provide the geographical location (ID) and in some places further AD subdivision. To facilitate the process of adding new IDs and subdivision, the CRF Reporter offers an adding tool allowing Parties to add IDs and subdivisions to all relevant categories at the same time.

26. To add the ID, the users can right-click the chosen activity in the navigation tree 'Add ID' in the context popup menu. The also be added using 'Inventory – Add menu. The command activates the adding



click on and select IDs can 'ID' tool. adding where

27. The tool has two sections: one for IDs and one with the navigation tree these IDs could be added to.



28. To add an ID, first enter the IDs you need and then tick the check boxes next to the categories that you like to assign this ID to. The list of added IDs stays and at each opening of the tool, the user can select of already existing IDs and/or can add new IDs to assign to various activities. Repeat this step as many times as needed. The tool will show you for which categories the ID is already added.

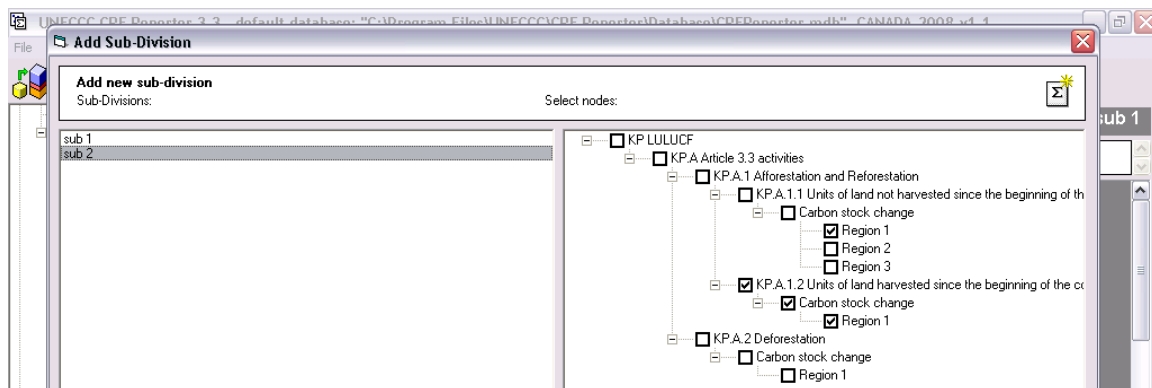
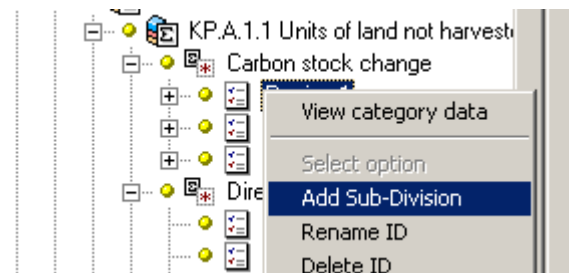
29. The user can follow different approaches in adding IDs/subdivisions and fill in the data grids for them:

- (a) To add one ID to one activity, if the user prefers to enter data node by node;
- (b) To add one ID to all relevant activities, if the user prefers entering data by geographical location. When a higher level is selected, the ID is added to all relevant child nodes;
- (c) To add all IDs needed for one activity, if the user prefers to enter data activity by activity;
- (d) To add all IDs for the activities, if the user want to have the entire matrix for the module before starting filling in the data. To apply this option, add all relevant IDs and then assign each of them to the relevant activities. After saving the selection, the matrix with the relevant IDs for each activity node will be created.

30. When the user clicks Save, the ID(s) will be added to the selected Category(ies).

Please note that category that you have been when activating the tool, loses its tick when you select an ID and should be ticked again before pushing save.

31. To add a subdivision, the same approach is applied. Subdivisions can be added only to the IDs under Carbon stock change nodes. First select the ID to which a subdivision will be added. To do this right-click on the chosen ID in the navigation tree and select 'Add subdivision' in the context popup menu or in 'Inventory' menu. The adding subdivision tool is activated.



32. The tool has two sections: one for adding subdivisions and one with a navigation tree with all already added IDs where subdivisions can be assigned. The tool lists all created sub-divisions. Select existing subdivision or add a new subdivision and assign it to the relevant IDs. Repeat the procedure as many times as needed.

33. Subdivisions can be added:

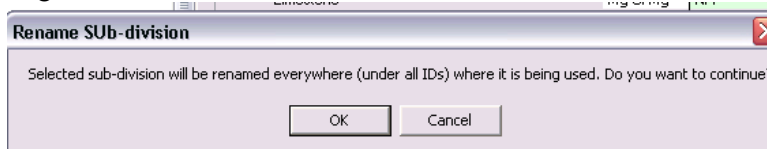
- (a) One by one;
- (b) All subdivisions to one ID at a time;
- (c) One subdivision to several IDs;
- (d) Several sub-divisions to a list of IDs. For this option the button "Copy selection to" is created. When it is activated the list of sub-divisions appears and you can select from them those to be assigned to the same ID(s) as the subdivision that is selected.

34. Click Save and the sub-divisions will appear to the specified ID(s).

Please be aware that the saving process when adding IDs and subdivisions can take some time. Please don't cancel or stop the CRF Reporter while the system is saving your selection.

Rename ID/subdivision

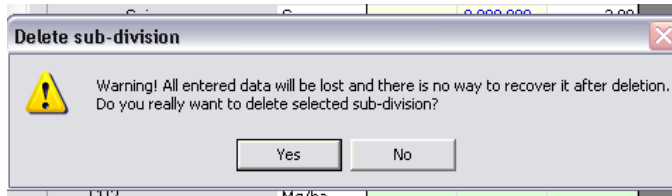
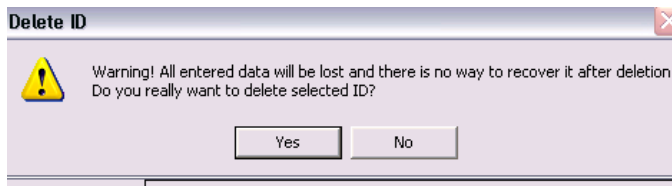
35. In order to rename ID/subdivision, right-click on the ID/subdivision you want to rename and select '**Rename ID/subdivision**' in the context popup menu. Enter the new name and press the **Enter** key. The system warns you that the change will be propagated to all places this ID/sub-division has been used. To make the change, click OK.



Delete ID/subdivision

36. To delete an added ID/subdivision, right-click and select '**Delete ID/subdivision**' in the context popup menu. The system will open a list with all the places the ID/subdivision appears in order to select the places the deletion should be applied.

37. Click **Yes** to perform deleting, or **No** to cancel. The system warns you for the loss of data in case of deletion.



V. KP LULUCF MODULE FORMULAS

(Belongs to ANNEX II - CALCULATION BUSINESS RULES)

38. In terms of formulas, the KP LULUCF module follows the approach in the LULUCF sector, namely:

- (a) the aggregation is both at the level of land and activities;
- (b) net emissions/removals are used, calculated based on the difference between emissions and removals;
- (c) in all the data grids for Carbon Stock Change, the values are reported both in carbon and in CO₂ (1 Gg of C is ≈ 3.67 Gg CO₂);
- (d) “Net Carbon Stock Change”, which is equal to the sum net Carbon stock change in Living Biomass; dead Organic Matter and in soils;
- (e) the aggregation of AD for biomass burning is made only if the selected AD unit is unique.

39. Only the table “Information table on accounting for activities under Article 3.3 and 3.4 of the Kyoto Protocol” uses peculiar formulas, which are provided below.

40. The symbols used in the table are as follows:

| | |
|-------------|--|
| AR_t^{nh} | = net emissions and removals for category A.1.1 for commitment period year t, in Gg CO ₂ eq |
| AR_t^{hx} | = net emissions and removals for a particular land unit (x) in category A.1.2 for commitment period year t, in Gg CO ₂ eq |
| D_t | = net emissions and removals for category A.2 for commitment period year t, in Gg CO ₂ eq |
| CAP | = value inscribed for Party in annex to decision 16/CMP.1, converted to Gg CO ₂ eq and multiplied by five. |
| FM_t | = net emissions and removals for category B.1 for commitment period year t, in Gg CO ₂ eq |
| CM_{BY} | = net emissions and removals for category B.2 for the Party’s base year, in Gg CO ₂ eq |
| CM_t | = net emissions and removals for category B.2 for commitment period year t in Gg CO ₂ eq |
| GLM_{BY} | = net emissions and removals for category B.3 for the Party’s base year, in Gg CO ₂ eq |
| GLM_t | = net emissions and removals for category B.3 for commitment period year t in Gg CO ₂ eq |
| RV_{BY} | = net emissions and removals for category B.4 for the Party’s base year, in Gg CO ₂ eq |
| RV_t | = net emissions and removals for category B.4 for commitment period year t in Gg CO ₂ eq |

INFORMATION TABLE ON ACCOUNTING FOR ACTIVITIES UNDER ARTICLE 3, PARAGRAPHS 3 AND 4, OF THE KYOTO PROTOCOL

Country _____
 Inventory Year _____
 Submission _____
 Number of the reported year in the commitment period: **n**

Commitment period accounting
 Annual accounting

| GREENHOUSE GAS SOURCE AND SINK ACTIVITIES | BY ⁽⁵⁾ | Net emissions/removals ⁽¹⁾ | | | | | | Accounting Parameters ⁽⁷⁾ | Accounting Quantity ⁽⁸⁾ |
|--|-------------------|---------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|--------------------------------------|------------------------------------|
| | | 2008 | 2009 | 2010 | 2011 | 2012 | Total ⁽⁶⁾ | | |
| | | (Gg CO ₂ equivalent) | | | | | | | |
| A. Article 3.3 activities | | | | | | | | | |
| A.1. Afforestation and Reforestation | | | | | | | | | AQAR_T |
| A.1.1. Units of land not harvested since the beginning of the commitment period ⁽²⁾ | | AR ^{nh} _t | AR ^{nh} _t | AR ^{nh} _t | AR ^{nh} _t | AR ^{nh} _t | AR ^{nh} _T | | AQAR ^{nh} _T |
| A.1.2. Units of land harvested since the beginning of the commitment period ⁽²⁾ | | | | | | | | | AQAR ^h _T |
| [specify identification code] | | AR ^{h1} _t | AR ^{h1} _t | AR ^{h1} _t | AR ^{h1} _t | AR ^{h1} _t | AR ^{h1} _T | | AQAR ^{h1} _T |
| | | AR ^{h2} _t | AR ^{h2} _t | AR ^{h2} _t | AR ^{h2} _t | AR ^{h2} _t | AR ^{h2} _T | | AQAR ^{h2} _T |
| | | AR ^{h3} _t | AR ^{h3} _t | AR ^{h3} _t | AR ^{h3} _t | AR ^{h3} _t | AR ^{h3} _T | | AQAR ^{h3} _T |
| A.2. Deforestation | | D _t | D _t | D _t | D _t | D _t | D _T | | AQD_T |
| B. Article 3.4 activities | | | | | | | | | |
| B.1. Forest Management (if elected) | | FM _t | FM _t | FM _t | FM _t | FM _t | FM _T | | AQ _{FM} |
| 3.3 offset ⁽³⁾ | | | | | | | | OFF _{ARD} | AQ _{OFF} |
| FM cap ⁽⁴⁾ | | | | | | | | CAP | AQ _{CAP} |
| B.2. Cropland Management (if elected) | CM _{BY} | CM _t | CM _t | CM _t | CM _t | CM _t | CM _T | CM _{net} | AQ _{CM_T} |
| B.3. Grazing Land Management (if elected) | GLM _{BY} | GLM _t | GLM _t | GLM _t | GLM _t | GLM _t | GLM _T | GLM _{net} | AQ _{GLM_T} |
| B.4. Revegetation (if elected) | RV _{BY} | RV _t | RV _t | RV _t | RV _t | RV _t | RV _T | RV _{net} | AQ _{RV_T} |

(1) All values are reported in table 5(KP) of the CRF for the relevant inventory year as reported in the current submission and are automatically entered in this table.
 (2) In accordance with paragraph 4 of the annex to decision 16/CMP.1, debits resulting from harvesting during the first commitment period following Afforestation and Reforestation since 1990 shall not be greater than credits accounted for on that unit of land.
 (3) In accordance with paragraph 10 of the annex to decision 16/CMP.1, for the first commitment period, a Party included in Annex I that incurs a net source of emissions under the provisions of Article 3.3 may account for anthropogenic greenhouse gas emissions by sources and removals by sinks in areas under Forest Management under Article 3.4, up to a level that is equal to the net source of emissions under the provisions of Article 3.3, but not greater than 9.0 megatonnes of carbon times five, if the total anthropogenic greenhouse gas emissions by sources and removals by sinks in the managed forest since 1990 is equal to, or larger than, the net source of emissions incurred under Article 3.3.
 (4) In accordance with paragraph 11 of the annex to decision 16/CMP.1, for the first commitment period only, additions to and subtractions from the assigned amount of a Party resulting from Forest Management under Article 3.4, after the application of paragraph 10 of the annex to decision 16/CMP.1 and resulting from Forest Management project activities undertaken under Article 6, shall not exceed the value inscribed in the appendix of the annex to decision 16/CMP.1, times five.
 (5) Net emissions and removals in the Party's base year, as established by decision 9/CP.2
 (6) Cumulative net emissions and removals for all years of the commitment period reported in the current submission.
 (7) The values in the cells "3.3 offset" and "FM cap" are absolute values.
 (8) The accounting quantity is the total quantity of units to be added to or subtracted from a Party's assigned amount for a particular activity in accordance with the provisions of Article 7.4 of the Kyoto Protocol.

Afforestation and Reforestation

AR_t^{nh} = net emissions and removals for category A.1.1 for commitment period year t, in Gg CO₂ eq

$$AR_T^{nh} = \sum_{t=2008}^N (AR_t^{nh}),$$

where N is the most recently reported year of the commitment period

$$AQAR_T^{nh} = AR_T^{nh}$$

AR_t^{hx} = net emissions and removals for a particular land unit in category A.1.2 for commitment period year t, in Gg CO₂ eq

$$AR_T^{hx} = \sum_{t=2008}^N (AR_t^{hx}) \text{ for a particular land unit (x),}$$

where N is the most recently reported year of the commitment period

$AQAR_T^{hx}$: If $AR_T^{hx} \geq 0$, then $AQAR_T^{hx} = 0$, else $AQAR_T^{hx} = AR_T^{hx}$

$$AQAR_T^h = \sum_{x=1}^U AQAR_T^{hx},$$

where U is the last unit of land harvested

$$AQAR_T = AQAR_T^{nh} + AQAR_T^h$$

Deforestation

D_t = net emissions and removals for category A.2 for commitment period year t, in Gg CO₂ eq

$$D_T = \sum_{t=2008}^N (D_t), \text{ where N is the most recently reported year of the commitment period}$$

$$AQD_T = D_T$$

Forest Management

CAP = value inscribed for Party in annex to decision 16/CMP.1, converted to Gg CO₂ eq and multiplied by 5.

$AQAR_T$ = total accounting quantity for afforestation and reforestation.

AQD_T = total accounting quantity for deforestation.

OFF_{ARD} :

IF $(AQAR_T + AQD_T) \leq 0$, then $OFF_{ARD} = 0$; else

IF $(AQAR_T + AQD_T) < 165,000$, then $OFF_{ARD} = (AQAR_T + AQD_T)$;

else $OFF_{ARD} = 165,000$

FM_t = net emissions and removals for category B.1 for commitment period year t, in Gg CO₂ eq

$$FM_T = \sum_{t=2008}^N (FM_t), \text{ where N is the most recently reported year of the commitment period}$$

AQ_{OFF}:

If the total anthropogenic greenhouse gas emissions by sources and removals by sinks in the managed forest since 1990¹ is equal to, or larger than, the net source of emissions incurred under Article 3, paragraph 3,²
then if (OFF_{ARD} = 0 or FM_T ≥ 0), then AQ_{OFF} = 0;
else if |FM_T| < OFF_{ARD} then AQ_{OFF} = FM_T;
else AQ_{OFF} = - OFF_{ARD}
else AQ_{OFF} = 0

AQ_{CAP}:

If |FM_T - AQ_{OFF}| ≤ CAP, then AQ_{CAP} = FM_T - AQ_{OFF},
else if FM_T - AQ_{OFF} < 0, then AQ_{CAP} = -CAP; else AQ_{CAP} = CAP

$$AQ_{FM} = AQ_{CAP} + AQ_{OFF}$$

Cropland Management

CM_{BY} = net emissions and removals for category B.2 for the Party's base year, in
Gg CO₂ eq

CM_t = net emissions and removals for category B.2 for commitment period year t in
Gg CO₂ eq

CM_T = $\sum_{t=2008}^N$ (CM_t), where N is the most recently reported year of the commitment
period

CP_N = number of years reported since the beginning of the commitment period,
CP_N = N - 2007, where N is the most recently reported year of the commitment period.

$$CM_{net} = CM_{BY} * CP_N$$

$$AQ_{CM_T} = CM_T - CM_{net}$$

Grazing Land Management

GLM_{BY} = net emissions and removals for category B.3 for the Party's base year, in
Gg CO₂ eq

GLM_t = net emissions and removals for category B.3 for commitment period year t in
Gg CO₂ eq

GLM_T = $\sum_{t=2008}^N$ (GLM_t), where N is the most recently reported year of the commitment
period.

CP_N = number of years reported since the beginning of the commitment period,
CP_N = N - 2007, where N is the most recently reported year of the commitment period.

$$GLM_{net} = GLM_{BY} * CP_N$$

¹ Without prejudice to paragraph 10 of the annex to decision 16/CMP.1 this test is valid only when using the absolute value of the total anthropogenic greenhouse gas emissions by sources and removals by sinks.

² The Party should provide information in the NIR on whether this condition has been met.

$$AQGLM_T = GLM_T - GLM_{net}$$

Revegetation

RV_{BY} = net emissions and removals for category B.4 for the Party's base year, in Gg CO₂ eq

RV_t = net emissions and removals for category B.4 for commitment period year t, in Gg CO₂ eq

$RV_T = \sum_{t=2008}^N (RV_t)$, where N is the most recently reported year of the commitment period

CP_N = number of years reported since the beginning of the commitment period,
 $CP_N = N - 2007$, where N is the most recently reported year of the commitment period.

$$RV_{net} = RV_{BY} * CP_N$$

$$AQRV_T = RV_T - RV_{net}$$
