

12 INFORMATION ON ACCOUNTING OF THE KYOTO PROTOCOL UNITS

12.1 Background information

Chapter 12 and 14 include information on the German emission trading registry. The accounting on Kyoto units and the public availability of information is described in chapter 12. Any significant changes in the national registry are reported in chapter 14.

12.2 Summary of information reported in the SEF tables

According to decision 15/CMP.1, annex, part 1, section E each Party must include information on its aggregate holdings and transactions of Kyoto units in its annual report. The information has to be reported in the Standard Electronic Format (SEF), which is an agreed format, embodied in a special report, for reporting on Kyoto units.

The SEF for 2014 was generated on 5 January 2015 with the Union registry in version 6.3.3.2, provided by the EU commission on 19.11.2014 and the SEF application version 3.4.1, provided by the secretariat at 13 January 2015. The German SEF for 2014 contains the information required in paragraph 11 of the annex to decision 15/CMP.1 and adhere to the guidelines of the SEF. The SEF has been submitted to the UNFCCC Secretariat electronically and the contents of the report can also be found in annex 6 (chapter 22.2.2.1) of this document.

At the end of 2013, AAUs amounting to 4,590,704,727 were contained in the German registry. The largest proportion of 2,409,801,325 AAUs, were recorded in party holding accounts, 2,180,899,877 AAUs were in the retirement account and 3,525 in other cancellation accounts. Besides AAUs the registry contained in total 133,389,629 ERUs and 171,430,687 CERs; no RMUs, tCERs or ICERs (the holding of those unit types is not permitted for German account holders).

In total for 2014, the German registry received 402,542 ERUs and 5.666.389 CERs. Conversely, 528.441 ERUs and 3.659.078 CERs were transferred to foreign national registries. Transactions with most European countries within the European Emissions Trading Scheme (ETS) took place. In addition, ERU and CER have been received from outside the ETS (Switzerland).

More details are available in the SEF, which is shown in annex 6 (chapter 22.2.2.1) of this document.

12.3 Discrepancies and Notifications

15/CMP.1 annex I.E paragraph 12 List of discrepant transactions	No discrepant transactions occurred in 2014.
15/CMP.1 annex I.E paragraph 13 and 14	No CDM notifications occurred in 2014.

List of CDM notifications	
15/CMP.1 annex I.E paragraph 15 List of non-replacements	No non-replacements occurred in 2014.
15/CMP.1 annex I.E paragraph 16 List of invalid units	No invalid units exist as at 31 December 2014.
15/CMP.1 annex I.E paragraph 17 Actions and changes to address discrepancies	No actions were taken or changes made to address discrepancies for the period under review.

12.4 Publicly accessible information

13/CMP.1 annex II paragraph 45 Account information	<p>The requested information is publicly available for all accounts. The data of all accounts can be viewed online at:</p> <p>http://www.dehst.de/Public-Reports</p> <p>and</p> <p>https://ets-registry.webgate.ec.europa.eu/euregistry/DE/public/reports/publicReports.xhtml</p> <p>Representative name and contact information is classified as confidential due to Article 107 Registry Regulation No. 389/2013.</p>									
13/CMP.1 annex II paragraph 46 Joint implementation project information	<p>The complete documentation of the JI projects is presented in the German JI project database which is accessible at the following URL. The database also contains already registered but not yet approved JI projects.</p> <p>https://jicdm.dehst.de/promechg/pages/project1.aspx</p> <p>In 2014, ERU for one JI project were converted from AAU. No ERU converted from RMU were issued. In total 1,255 ERU were generated in 2014:</p> <table><tr><th>JI Project ID</th><th>Converted Amount</th><th>Unit Type</th></tr><tr><td>1000469</td><td>1,255</td><td>ERU converted from AAU</td></tr><tr><td>Sum</td><td>1,255</td><td></td></tr></table>	JI Project ID	Converted Amount	Unit Type	1000469	1,255	ERU converted from AAU	Sum	1,255	
JI Project ID	Converted Amount	Unit Type								
1000469	1,255	ERU converted from AAU								
Sum	1,255									
13/CMP.1 annex II	<p>The information requested in (a), (d), (f) and (l) is classified as</p>									

paragraph 47

Unit holding and
transaction information

confidential due to Article 107 Registry Regulation No. 389/2013 as well as national data protection law and therefore not publicly available. Transactions of units within the most recent five year period are also classified as confidential, therefore the transactions provided are only those completed more than five years in the past.

The information requested in (b), (c), (e), (g), (h), (i), (j) and (k) is publicly available at <http://www.dehst.de/Public-Reports> and at <https://ets-registry.webgate.ec.europa.eu/euregistry/DE/public/reports/publicReports.xhtml>.

(b) In 2014 there was no issuance of AAU.

(c) In 2014, 1,255 ERU were issued.

(e) No RMU was issued in the reported year.

(g) No RMU was cancelled on the basis of activities under Article 3, paragraph 3 and 4 in the reported year.

(h) No ERU, CER, AAU and RMU were cancelled on the basis of activities under Article 3, paragraph 1 in the reported year.

(i) In 2014, 8.386 ERU and 1.046.896 CER were voluntarily cancelled. No RMU was cancelled.

(j) In 2014, no AAU, ERU, CER, RMU, tCER, ICER were retired.

(k) There were no carry over of ERU, CER, AAU or RMU from the previous commitment period.

13/CMP.1 annex II
paragraph 48

Authorized legal entities
information

The following legal entities are authorized by the Member State to hold Kyoto units:

	Legal entities authorised by Germany to hold units
AAU	Federal Government only
ERU	Each account holder
CER	Each account holder
RMU	Federal Government only
tCER	Federal Government only
ICER	Federal Government only

12.5 Calculation of the Commitment Period Reserve

Germany's Commitment Period Reserve (CPR) is calculated as 90 percent of Germany's assigned amount (4,868,096,694 tonnes CO₂ equivalent) calculated pursuant to Article 3 paragraphs 7 and 8 of the Kyoto Protocol. The initial CPR of the current commitment period did not change and is still 4,381,287,024 tonnes CO₂ equivalent (or AAU).

In accordance to Article 4 paragraph 4 Registry Regulation No. 1193/2011 the Union registry has to prepare for keeping the CPR. If a transfer proposal would result in an infringement of the CPR, the registry should reject it internally.

The German registry did not violate the CPR during the reported year.

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14 INFORMATION ON CHANGES IN NATIONAL REGISTRY

The following changes to the national registry of Germany have occurred in 2014, as a consequence of the transition to the CSEUR platform.

15/CMP.1 annex II.E paragraph 32.(a) Change of name or contact	No change in the name or contact information of the registry administrator occurred during the reported period.
15/CMP.1 annex II.E paragraph 32.(b) Change regarding cooperation arrangement	No change of cooperation arrangement occurred during the reported period.
15/CMP.1 annex II.E paragraph 32.(c) Change to database structure or the capacity of national registry	<p>An updated diagram of the database structure is attached as Annex A.</p> <p>Versions of the CSEUR released after 6.1.7.1 (the production version at the time of the last Chapter 14 submission) introduced changes in the structure of the database.</p> <p>These changes were limited and only affected EU ETS functionality. No change was required to the database and application backup plan or to the disaster recovery plan.</p> <p>No change to the capacity of the national registry occurred during the reported period.</p>
15/CMP.1 annex II.E paragraph 32.(d) Change regarding conformance	Changes introduced since version 6.1.7.1 of the national registry were limited and only affected EU ETS functionality.

to technical standards	<p>However, each release of the registry is subject to both regression testing and tests related to new functionality. These tests also include thorough testing against the DES and were successfully carried out prior to the relevant major release of the version to Production (see Annex B). Annex H testing will be carried out in February 2014 and the test report will be submitted. thereafter</p> <p>No other change in the registry's conformance to the technical standards occurred for the reported period.</p>
<p>15/CMP.1 annex II.E paragraph 32.(e)</p> <p>Change to discrepancies procedures</p>	No change of discrepancies procedures occurred during the reported period.
<p>15/CMP.1 annex II.E paragraph 32.(f)</p> <p>Change regarding security</p>	No change of security measures occurred during the reporting period.
<p>15/CMP.1 annex II.E paragraph 32.(g)</p> <p>Change to list of publicly available information</p>	No change to the list of publicly available information occurred during the reporting period.
<p>15/CMP.1 annex II.E paragraph 32.(h)</p> <p>Change of Internet address</p>	No change of the registry internet address occurred during the reporting period.
<p>15/CMP.1 annex II.E paragraph 32.(i)</p> <p>Change regarding data integrity measures</p>	No change of data integrity measures occurred during the reporting period.
<p>15/CMP.1 annex II.E paragraph 32.(j)</p> <p>Change regarding test results</p>	<p>Changes introduced since version 6.1.7.1 of the national registry were limited and only affected EU ETS functionality. Both regression testing and tests on the new functionality were successfully carried out prior to release of the version to Production. The site acceptance test was carried out by quality assurance consultants on behalf of and assisted by the European Commission; the report is attached as Annex B.</p> <p>Annex H testing carried out in February 2015.</p>

22.2.2 STANDARD ELECTRONIC FORMAT (SEF) TABELLEN

22.2.2.1 Standard Electronic Format for the reported year 2014

Report ▲	Year	Registry	CP	Format	Version	Status	Validity
RREG1	2015-11-18	DE	1	RF1	2	FINAL	VALID

Table 1. Total quantities of Kyoto Protocol units by account type at beginning of reported year

#	Account Type	Unit Type					
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs
1	Party holding accounts	2,409,808,364	94,808,673	NO	45,248,939	NO	NO
2	Entity holding accounts	NO	333,204	NO	1,785,232	NO	NO
3	Article 3.3/3.4 net source	NO	NO	NO	NO	NA	NA
4	Non-compliance cancella	NO	NO	NO	NO	NA	NA
5	Other cancellation accou	3,525	26,662	NO	2,185,099	NO	NO
6	Retirement account	2,180,899,877	38,097,446	NO	124,218,728	NO	NO
7	tCER replacement accou	NO	NO	NO	NO	NO	NA
8	ICER replacement accou	NO	NO	NO	NO	NA	NA
9	ICER replacement accou	NO	NO	NO	NO	NA	NO
10	ICER replacement accou certification report	NO	NO	NO	NO	NA	NO
	Total	4,590,711,766	133,265,985	NO	173,437,998	NO	NO

Table 2a. Annual internal transactions

#	Transaction Type	Additions						Subtractions					
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
	Art6 issuance and conversion												
1	Party verified projects	NA	12,108	NA	NA	NA	NA	12,108	NA	NO	NA	NA	NA
2	Independently verified projects	NA	NO	NA	NA	NA	NA	NO	NA	NO	NA	NA	NA
	Art3.3 and 3.4 issuance or cancellation												
3	3.3 Afforestation reforestation	NA	NA	28,410,778	NA	NA	NA	NO	NO	NO	NO	NA	NA
4	3.3 Deforestation	NA	NA	NO	NA	NA	NA	NO	NO	11,415,948	NO	NA	NA
5	3.4 Forest management	NA	NA	22,733,333	NA	NA	NA	NO	NO	NO	NO	NA	NA
6	3.4 Cropland management	NA	NA	NO	NA	NA	NA	NO	NO	NO	NO	NA	NA
7	3.4 Grazing land management	NA	NA	NO	NA	NA	NA	NO	NO	NO	NO	NA	NA
8	3.4 Revegetation	NA	NA	NO	NA	NA	NA	NO	NO	NO	NO	NA	NA
	Art 12 afforestation and reforestation												
9	Replacement of expired tCERs	NA	NA	NA	NA	NA	NA	NO	NO	NO	NO	NO	NA
10	Replacement of expired ICERs	NA	NA	NA	NA	NA	NA	NO	NO	NO	NO	NA	NA
11	Replacement for reversal of storage	NA	NA	NA	NA	NA	NA	NO	NO	NO	NO	NA	NO
12	Replacement for non-submission of certification report	NA	NA	NA	NA	NA	NA	NO	NO	NO	NO	NA	NO
13	Other cancellation	NA	NA	NA	NA	NA	NA	NO	309,518	NO	3,500,849	NO	NO
	Subtotal	NA	12,108	51,144,111	NA	NA	NA	12,108	309,518	11,415,948	3,500,849	NO	NO

Table 2a. Retirement

#	Transaction Type	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
13	Retirement	2.065.080.061	156.667.536	39.728.163	101.882.860	NO	NO

Table 2b. Annual external transactions

#	Transfers and ...	Additions						Subtractions					
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
1	AU	NO	NO	NO	1.357.696	NO	NO	NO	NO	NO	12.091.314	NO	NO
2	CDM	NO	NO	NO	1.536.142	NO	NO	NO	NO	NO	NO	NO	NO
3	CH	NO	NO	NO	3.386.217	NO	NO	NO	NO	NO	2.151.618	NO	NO
4	EU	668.725	62.145.260	NO	61.221.512	NO	NO	117.458.650	23.336	NO	630.182	NO	NO
5	FR	NO	NO	NO	950.000	NO	NO	NO	NO	NO	44.822	NO	NO
6	GB	NO	NO	NO	3.799.543	NO	NO	NO	2.481	NO	3.377.314	NO	NO
7	IT	NO	NO	NO	199.215	NO	NO	NO	NO	NO	NO	NO	NO
8	NL	NO	NO	NO	7.010.482	NO	NO	NO	NO	NO	334.542	NO	NO
9	NZ	NO	NO	NO	315.238	NO	NO	NO	NO	NO	443.845	NO	NO
10	NO	NO	NO	NO	NO	NO	NO	NO	31.826	NO	821.475	NO	NO
11	RO	NO	6.380	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
	Subtotal	668.725	62.151.640	NO	79.776.045	NO	NO	117.458.650	57.643	NO	19.895.112	NO	NO

Table 2b. Additional information

#	-	Additions						Subtractions					
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
0	Independently verified ERU	NA	NA	NA	NA	NA	NA	NA	NO	NA	NA	NA	NA

Table 2c. Total annual transactions

#	-	Additions						Subtractions					
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
1	Total (Sum of table 2(a) and 2(b))	668.725	62.163.748	51.144.111	79.776.045	NO	NO	117.470.758	367.161	11.415.948	23.395.961	NO	NO

Table 3. Expiry, cancellation and replacement

#	Transaction or event type	Expiry, cancellation and requirement to replace		Replacement					
		tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
	Temporary CERs (tCERs)								
1	Expired in retirement and replacement accounts	NO	NA	NA	NA	NA	NA	NA	NA
2	Replacement of expired tCERs	NA	NA	NO	NO	NO	NO	NO	NA
3	Expired in holding accounts	NO	NA	NA	NA	NA	NA	NA	NA
4	Cancellation of tCERs expired in holding accounts	NO	NA	NA	NA	NA	NA	NA	NA
	Long-term CERs (ICERs)								
5	Expired in retirement and replacement accounts	NA	NO	NA	NA	NA	NA	NA	NA
6	Replacement of expired ICERs	NA	NA	NO	NO	NO	NO	NA	NA
7	Expired in holding accounts	NA	NO	NA	NA	NA	NA	NA	NA
8	Cancellation of ICERs expired in holding accounts	NA	NO	NA	NA	NA	NA	NA	NA
9	Subject to replacement for reversal of storage	NA	NO	NA	NA	NA	NA	NA	NA
10	Replacement for reversal of storage	NA	NA	NO	NO	NO	NO	NA	NO
11	Subject to replacement for non-submission of certification report	NA	NO	NA	NA	NA	NA	NA	NA
12	Replacement for non-submission of certification report	NA	NA	NO	NO	NO	NO	NA	NO
	Total	NA	NA	NO	NO	NO	NO	NO	NO

Table 4. Total quantities of Kyoto Protocol units by account type at end of reported year

#	Account Type	Unit Type					
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs
1	Party holding accounts	227,926,270	48,563	NO	131,889	NO	NO
2	Entity holding accounts	NO	222,365	NO	1,399,506	NO	NO
3	Article 3.3/3.4 net source cancellation accounts	NO	NO	11,415,948	NO	NA	NA
4	Non-compliance cancellation account	NO	NO	NO	NO	NA	NA
5	Other cancellation accounts	3,525	336,180	NO	5,685,948	NO	NO
6	Retirement account	4,245,979,938	194,764,982	39,728,163	226,101,588	NO	NO
7	ICER replacement account for expiry	NO	NO	NO	NO	NO	NA
8	ICER replacement account for expiry	NO	NO	NO	NO	NA	NA
9	ICER replacement account for reversal of storage	NO	NO	NO	NO	NA	NO
10	ICER replacement account for non-submission of certification report	NO	NO	NO	NO	NA	NO
	Total	4,473,909,733	195,372,090	51,144,111	233,318,931	NO	NO

Table 5a. Summary information on additions and subtractions

#	-	Additions						Subtractions					
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
	Starting Values												
1	Issuance pursuant to Article 3.7 and 3.8	4,868,096,694	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2	Non-compliance cancellation	NA	NA	NA	NA	NA	NA	NO	NO	NO	NO	NA	NA
3	Carry-over	NO	NO	NA	NO	NA	NA	NA	NA	NA	NA	NA	NA
	Subtotal	4,868,096,694	NO	NA	NO	NA	NA	NO	NO	NO	NO	NA	NA
	Annual Transactions												
0	Year 0 (2007)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
1	Year 1 (2008)	111,031,173	NO	NO	48,712,902	NO	NO	103,572,319	NO	NO	8,671,720	NO	NO
2	Year 2 (2009)	372,071,597	863,729	NO	52,171,623	NO	NO	352,967,489	541,351	NO	26,795,677	NO	NO
3	Year 3 (2010)	297,102,669	8,289,950	NO	64,167,793	NO	NO	266,517,290	4,605,787	NO	43,794,853	NO	NO
4	Year 4 (2011)	207,943,064	38,212,452	NO	109,134,582	NO	NO	200,351,177	8,363,527	NO	61,624,932	NO	NO
5	Year 5 (2012)	53,063,615	58,832,501	NO	71,579,172	NO	NO	71,786,779	31,490,006	NO	69,822,433	NO	NO
6	Year 6 (2013)	677	79,763,358	NO	69,039,008	NO	NO	323,413,233	7,589,966	NO	33,802,981	NO	NO
7	Year 7 (2014)	8,294	404,797	NO	5,666,389	NO	NO	1,255	536,827	NO	4,705,974	NO	NO
8	Year 8 (2015)	668,725	62,163,748	51,144,111	79,776,045	NO	NO	117,470,758	367,161	11,415,948	23,395,961	NO	NO
	Subtotal	1,041,889,814	248,530,535	51,144,111	500,247,514	NO	NO	1,436,080,300	53,494,625	11,415,948	272,614,531	NO	NO
	Total	5,909,986,508	248,530,535	51,144,111	500,247,514	NO	NO	1,436,080,300	53,494,625	11,415,948	272,614,531	NO	NO

Table 5b. Summary information on replacement

#	-	Expiry, cancellation and require...		Replacement					
		tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs
0	Previous CPs	NA	NA	NO	NO	NO	NO	NO	NO
0	Year 1 (2008)	NA	NO	NO	NO	NO	NO	NO	NO
1	Year 2 (2009)	NA	NO	NO	NO	NO	NO	NO	NO
2	Year 3 (2010)	NA	NO	NO	NO	NO	NO	NO	NO
3	Year 4 (2011)	NA	NO	NO	NO	NO	NO	NO	NO
4	Year 5 (2012)	NO	NO	NO	NO	NO	NO	NO	NO
5	Year 6 (2013)	NO	NO	NO	NO	NO	NO	NO	NO
6	Year 7 (2014)	NO	NO	NO	NO	NO	NO	NO	NO
7	Year 8 (2015)	NO	NO	NO	NO	NO	NO	NO	NO
0	Total	NO	NO	NO	NO	NO	NO	NO	NO

Table 5c. Summary information on retirement

#	Year	Retirement					
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs
0	Year 1 (2008)	NO	NO	NO	NO	NO	NO
1	Year 2 (2009)	NO	NO	NO	NO	NO	NO
2	Year 3 (2010)	854,569,558	670,990	NO	49,721,049	NO	NO
3	Year 4 (2011)	418,523,027	4,194,506	NO	33,374,387	NO	NO
4	Year 5 (2012)	907,807,291	33,231,950	NO	41,123,292	NO	NO
5	Year 6 (2013)	1	NO	NO	NO	NO	NO
6	Year 7 (2014)	NO	NO	NO	NO	NO	NO
7	Year 8 (2015)	2,065,080,061	156,667,536	39,728,163	101,882,860	NO	NO
0	Total	4,245,979,938	194,764,982	39,728,163	226,101,588	NO	NO

Table 6a. Memo item: corrective transactions relating to additions and subtractions

#		Additions						Subtractions					
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs

Table 6b. Memo item: corrective transactions relating to replacement

#		Expiry, cancellation and requireme...		Replacement					
		tCERs	ICERs	AAUs	ERUs	RMUs	CERs	tCERs	ICERs

Table 6c. Memo item: corrective transactions relating to retirement

#		Retirement					
		AAUs	ERUs	RMUs	CERs	tCERs	ICERs

22.2.2.2 List of discrepant transactions

No discrepant transactions occurred in 2014.

22.2.4

The required documents are confidential and accessible for assessors only. Therefore the documents which are mentioned in the below table are not available within this document.