

4 September 2007

ENGLISH ONLY

UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGE

SUBSIDIARY BODY FOR SCIENTIFIC AND TECHNOLOGICAL ADVICE

Twenty-seventh session

Bali, 3–11 December 2007

Item 9 (d) of the provisional agenda

Methodological issues under the Kyoto Protocol

Good practice guidance for land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol

Views on the tables of the common reporting format for reporting estimates of greenhouse gas emissions and removals from land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol in accordance with decision 15/CP.10 and relevant experiences

Submissions from Parties

1. The Conference of the Parties (COP), by its decision 15/CP.10, invited Parties included in Annex I to the Convention that have ratified the Kyoto Protocol to submit to the secretariat, by 30 June 2007, their views on the tables of the common reporting format for reporting supplementary information on land use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol, and accounts of their experiences on the use of these tables. The COP requested the secretariat to synthesize the views of Parties for consideration by the Subsidiary Body for Scientific and Technological Advice at its twenty-seventh session; this synthesis will be provided in document FCCC/SBSTA/2007/INF.2.
2. The secretariat has received four such submissions. In accordance with the procedure for miscellaneous documents, these submissions are attached and reproduced* in the language in which they were received and without formal editing.

* These submissions have been electronically imported in order to make them available on electronic systems, including the World Wide Web. The secretariat has made every effort to ensure the correct reproduction of the texts as submitted.

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PAPER NO. 1: COLOMBIA

* This submission is supported by Croatia, The former Yugoslav Republic of Macedonia, Serbia, and Bosnia and Herzegovina.

Comentarios de Colombia con relación a la Guía de Buenas Prácticas para el uso de la tierra, cambio de uso del suelo y actividades forestales bajo el Artículo 3, párrafo 3 y 4 del Protocolo de Kioto.

Bogotá, Colombia 29 de junio de 2007.

Antecedentes

En la Decisión 15/CP. 10, se alienta a las Partes incluidas en el Anexo I de la Convención que hayan ratificado el Protocolo de Kioto a que presenten, a título voluntario, estimaciones de las emisiones por las fuentes y la absorción por los sumideros de gases de efecto invernadero vinculadas a las actividades previstas en los párrafos 3 y 4 del artículo 3 del Protocolo de Kioto en los informes que deben presentar el 15 de abril de 2007, así mismo, invita a las Partes a que presenten a la Secretaría, antes del 30 de junio de 2007, sus opiniones sobre la experiencia de utilizar las tablas para el reporte de las estimaciones de las emisiones y absorciones de GEI en el marco del Protocolo de Kioto. Adicionalmente, en la revisión realizada al documento de “Orientación sobre las Buenas Prácticas” específicamente relacionadas con las actividades de uso de la tierra, cambio de uso de la tierra y silvicultura (UTCUTS) se describen los métodos suplementarios y los requisitos y metodologías para medir, estimar y comunicar las actividades a tenor de los párrafos 3 y 4 del artículo 3 (si así lo ha elegido una Parte).

Comentarios

Estos métodos suplementarios y la orientación sobre las buenas prácticas se aplican generalmente a las Partes que están incluidas en el Anexo B del citado Protocolo y que lo han ratificado, igualmente, orienta sobre las buenas prácticas para los proyectos de UTCUTS que se ejecutan en las Partes enumeradas en el Anexo B (proyectos en el ámbito del artículo 6) y los proyectos de forestación /reforestación que se ejecutan en las Partes no incluidas en el Anexo B del Protocolo de Kioto (Artículo 12, proyectos relativos al mecanismo para un desarrollo limpio, o MDL) De acuerdo a lo anterior, no tenemos comentarios sobre la experiencia en el uso de las tablas; sin embargo, como parte de la actualización del inventario de GEI en el tema relacionado con las actividades de uso de la tierra, cambio de uso de la tierra y silvicultura, en el contexto del protocolo de Kioto, si en algún momento se utilizaran estas tablas se han identificado preliminarmente las siguientes necesidades para su diligenciamiento:

- Definir conceptualmente a nivel nacional deforestación, reforestación y forestación.
- Definir unidades de tierra sometidas a actividades de reforestación y forestación.
- Cuantificar los depósitos de carbono para cada una de las unidades de tierra.
- Elaborar un mapa de coberturas que cumpla las condiciones requeridas en el marco del Protocolo de Kioto.

SUBMISSION BY GERMANY ON BEHALF OF THE EUROPEAN COMMUNITY AND ITS MEMBER STATES

This submission is supported by Croatia, former Yugoslav Republic of Macedonia, Serbia and Bosnia and Herzegovina

Berlin, 13 June 2007

Subject: Views on the tables of the common reporting format (CRF) for land use, land-use change and forestry under the Kyoto Protocol and accounts of experiences on their use

The Conference of the Parties in its decision 15/CP.10 *Good practice guidance for land-use, land-use change and forestry activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol* (FCCC/CP/2004/10/Add.2) encouraged Parties included in Annex I to the Convention that have ratified the Kyoto Protocol to submit, on a voluntary basis, with their submission due on 15 April 2007 estimates of greenhouse gas emissions by sources and removals by sinks resulting from activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol, using the tables of the common reporting format contained in annex II to the decision and supplementary information to be included in an annex to the national inventory report, in accordance with the guidance contained in annex I to the decision. It also invited Parties to submit to the secretariat, by 30 June 2007, their views on the tables and the experiences on their use and requested the secretariat to synthesise the views of the Parties for consideration by SBSTA 27.

The EU is pleased to take this opportunity to share the experiences gained with other Parties and submit some proposals for the further development of the tables. The EU believes that the LULUCF Kyoto Protocol CRF tables and manual are well designed and to a large degree self explanatory. The EU (whilst not wishing to reopen negotiations on the document agreed at COP 10) believes that some clarifications would further facilitate LULUCF Kyoto Protocol reporting in the future. The EU recalls that the CRF Tables should be consistent with the Good Practice Guidance for LULUCF. Thus, most of the remarks are related to user-friendliness and functionality of the tables. Additional EU comments on CRF reporter have been directly sent to the Secretariat.

In addition, the EU believes that the Annex to the COPMOP decision endorsing the common reporting format (CRF) tables for land use, land use change and forestry under the Kyoto Protocol should include the table on the calculation of accounting quantities for activities under Article 3, paragraphs 3 and 4 (“Accounting for activities under articles 3.3 and 3.4 of the Kyoto Protocol”). The table on the calculation of the accounting quantity will be part of the reporting software and should therefore be adopted as part of the same procedure as the remaining CRF tables for land use, land use change and forestry under the Kyoto Protocol. The EU suggests modifying the heading of the accounting table into “Information table on accounting for activities under articles 3.3 and 3.4 of the Kyoto Protocol”.

Table NIR 2. Land Transition Matrix

The EU believes that small adjustments to NIR2 table could make it easier to understand for users:

- The heading “Area change” should be replaced by “Areas and changes in areas”.
- The "FROM" and "TO" should be replaced by "from previous inventory" and "to current inventory year".
- A footnote should be added against row and column “Other” to clarify what information should be reported there. This footnote should read: *“Other” includes all the country’s area that has not been reported under an Article 3.3 or an elected Article 3.4 activity.*

Tables 5(KP-I)A.1.1., A1.2., A.2, B.1, B.2, B.3, B.4:

The EU believes that further clarification on how to fill the columns “Carbon stock change in above-ground biomass” and “Carbon stock change in below-ground biomass” is needed for Parties that use the stock change method.

The EU suggests replacing footnote 6 with:

“Carbon stock gains and losses should be listed separately except in cases where, due to the methods used, it is technically impossible to separate information on gains and losses. In that case, net gains should be reported in the “Gains” column and net losses should be reported in the “Losses” column. The notation “NA” should be filled in the not used column.”

The first sentence is copied from the corresponding UNFCCC CRF Tables.

Table 5(KP-I) A1.1, A1.2, B.1.:

The EU notices that there is no possibility to report net carbon stock change in mineral and organic soils separately in Tables 5(KP-I)A1.1, A1.2, B.1.(afforestation/reforestation and forest management) while this division exists in Tables 5(KP-I)B.2., B.3 and B.4. (cropland management, grazing land management and revegetation).

The EU proposes to introduce this division also in Tables 5(KP-I) A1.1, A1.2, B.1, including the footnote associated with the organic soils reading “The value reported here is an emission and not a carbon stock change”.

Table 5(KP-II) 3

Parties have to report N₂O emissions from organic soils due to disturbances associated with land-use conversion to cropland in the Agriculture sector (Table 4.D).

Thus, the EU suggests deleting the rows “Organic soils” in the table as well as footnote (7).

Footnote (6) in Table 5(KP) should read: [...] and N₂O emissions from mineral soils from conversion to Cropland on lands other than Forest Land ...

SUBMISSION BY GERMANY ON BEHALF OF THE EUROPEAN COMMUNITY AND ITS MEMBER STATES

This submission is supported by Croatia, former Yugoslav Republic of Macedonia, Serbia and Bosnia and Herzegovina

Berlin, 13 June 2007

Subject: Errors detected in excel application “KP (LULUCF) v.1.01_2005” provided by UNFCCC secretariat (© UNFCCC 2006) for the voluntary LULUCF reporting under the Kyoto Protocol in 15 April 2007

General comments

- An error notification appears at the beginning when selecting the country.
- Start-up box with drop-down menus for commitment period year, country and Inventory year: When clicking on 'Inventory year' drop down, the following error message appears:
 - o “mdIDSub:FindNames
 - o 1004: Method 'Intersect' of object '_Global' failed”
- When click OK then the inventory year can be selected as expected
- Sheets get jammed from time to time and there are problems with the functionality when files from more than one year are open.
- When using copy/paste function from excel, cell locks it self and you can not change the value anymore
- Excel application works in older excel version (-97), but there seems to be problems with macros (don't work properly without changing settings etc.) in more recent versions like excel 2003.
- There should be consistency of that 0.00 (zero) can be entered or not in relation to reporting requirements. (In general zeros are not allowed to be entered in CRFs under UNFCCC reporting, but the notation keys should to be used instead).

There should also be consistency how “total for the activity” (row 9 in tables) appears in relation to what is reported in sub-divisions below (now for example If all the subdivisions are filled with notation key, the total for the activity can still appear as “0.00” . Also if all emissions in all subdivisions are filled with zero, the sum in row 9 will be zero; if just one of the emissions in one sub-category is changed to NA, the total in row 9 can be NA although there are several zeros in the sub-divisions)

Table 5 (KP)

It seems that there is an error in cell E11, because it doesn't add N₂O emission value from cell D11 to the net CO₂ equivalent emission/removal.

Tables 5 (KP-I)B.2, 5(KP-I)B.3 and 5(KP-I)B.4

- Even if the Party has not chosen the activity and fills the cells with NA notation key, for mineral soil "0.00" (column M) appears (for other cells NA).

Suggestions for improvement of the CRF Reporter tool:

- When filling NA for the first time in case activity is not selected, it would be helpful if rest of the tables would be filled accordingly automatically.
- In case activity is not selected, you have to fill in the identification code and even the subdivision, **before** you can enter NA.
- Application would be more-user friendly if in the beginning countries could enter the identification codes and they would then be copied automatically to rest of the relevant tables (selected activities). Now they have to be filled again for all the tables. It should be possible that the ID-code is transferred to all relevant sub-sectors, but only for the elected activities. (On the other hand it may give some problems depending on a country has chosen "Reporting Method 1" or "Reporting method 2". However, should be able to solve this problem. Eg. by having a special sheet which give an overview of the geographical ID code and to which spreadsheet these should be transferred?)
- Application would be more user-friendly if in the beginning a country could define those activities it has selected and only those tables concerning selected activities would be "active". Rest of the tables could not be filled at all. As an introduction the country should select the elected activities and not elected activities should be "greyed out" or filled in with "NA".
- It would be useful to set an error check on the ID-code so that the same ID-code cannot be entered twice in the same table.
- The units used for area (kha) and C stock change values may not be suitable for all reporting countries. For example areas of lands representing very small sub-categories are displayed as zero unless the number of decimal placed are changed. Could the solution be to apply scientific annotation as a default (i.e $\times 10^{-3}$)?
- When adding a sub-division it would be an advantage that you don't have to mark the subdivision bullet from the pop-up. It should be enough that you are in the right (subdivision) row. Now you have to choose between the ID-code and subdivision. It should be enough when adding a new ID code that you are prompted for an ID code and when you are adding a sub-division a pop-up appears with the relevant ID-code and you are prompted for the new subdivision.

Comments on specific tables

Table 5(KP-I)A.1.1.:

It would be useful if the Documentation box could be expanded in order to be able to see all the entered text.

PAPER NO. 3: JAPAN

Japan’s view on the tables of the common reporting format for Land Use, Land-Use Change and Forestry under Article 3, paragraph 3 and 4, of the Kyoto Protocol

In accordance with paragraph 3 of the decision 15/CP.10 which was adopted by the Conference of the Parties at its 10th session (COP 10), Japan submits the views on the tables of the common reporting format for land use, land-use change and forestry under Article 3, paragraph 3 and 4, of the Kyoto Protocol (KP-CRF), based on experiences with our submission on 25 May 2007.

1. In Table 5(KP), column for net C equivalent emissions/removals is not prepared, although column for net CO₂ equivalent emissions/removals is prepared. Japan suggests that column for net C equivalent emissions/removals and relevant footnote should be added to improve convenience of this table.

GREENHOUSE GAS SOURCE AND SINK ACTIVITIES	Net CO ₂ emissions/removals ^{(3), (4)}	CH ₄ ⁽⁵⁾	N ₂ O ⁽⁶⁾	Net CO ₂ Equivalent emissions/removals ⁽⁸⁾	Net C Equivalent emissions/removals ⁽¹⁰⁾
	(Gg)				
A. Article 3.3 activities				0.00	0.00
A.1. Afforestation and Reforestation ⁽⁷⁾	0.00	0.00	0.00	0.00	0.00
A.1.1. Units of land not harvested since the beginning of the commitment period	0.00	0.00	0.00	0.00	0.00
A.1.2. Units of land harvested since the beginning of the commitment period	0.00	0.00	0.00	0.00	0.00
A.2. Deforestation	0.00	0.00	0.00	0.00	0.00
B. Article 3.4 activities				0.00	0.00
B.1. Forest Management (if elected)	0.00	0.00	0.00	0.00	0.00
B.2. Cropland Management (if elected)	0.00	0.00	0.00	0.00	0.00
B.3. Grazing Land Management (if elected)	0.00	0.00	0.00	0.00	0.00
B.4. Revegetation (if elected)	0.00	0.00	0.00	0.00	0.00

Footnote:

(10) Net CO₂ equivalent emissions/removals are converted to C by multiplying CO₂ by 12/44 and changing the sign for net C removals to be positive (+) and for net C emissions to be negative (-).

2. In Table 5(KP-I) A.1.1 - 5(KP-I) B.4, a column for total carbon stock change is not prepared. Japan suggests that this column (“Total”) should be added as follows.

GEOGRAPHICAL LOCATION ⁽³⁾	ACTIVITY DATA		IMPLIED CARBON STOCK CHANGE FACTORS ⁽⁷⁾									Implied emission/removal factor per area ⁽⁸⁾	CHANGE IN CARBON STOCK ⁽⁷⁾										Net CO ₂ emissions/removals ⁽⁸⁾		
			Carbon stock change in above-ground biomass per area ^{(5), (6)}			Carbon stock change in below-ground biomass per area ^{(5), (6)}			Net carbon stock change in litter per area ⁽⁵⁾	Net carbon stock change in dead wood per area ⁽⁵⁾	Net carbon stock change in soils per area ⁽⁵⁾		Carbon stock change in above-ground biomass ^{(5), (6)}			Carbon stock change in below-ground biomass ^{(5), (6)}			Net carbon stock change in litter ⁽⁵⁾	Net carbon stock change in dead wood ⁽⁵⁾	Net carbon stock change in soils ⁽⁵⁾	Total			
			Gains	Losses	Net change	Gains	Losses	Net change					Gains	Losses	Net change	Gains	Losses	Net change						Gains	Losses
Total for activity A.1.2		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
[specify identification code]		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	[specify subdivision]		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00			0.00					0.00	0.00	0.00

3. For the column “Category contribution is greater than the smallest category considered key in the UNFCCC inventory (including LULUCF)” in Table NIR 3, detailed explanations on description method are not provided. Japan suggests that relevant footnote as follows should be added to keep consistency of descriptions by different Parties.

Footnote:

(4) If the emissions or removals from the category exceed the emissions of the smallest category that is identified as key in the UNFCCC inventory (including LULUCF), Parties should indicate YES. If not, Parties should indicate NO.

4. For Table 5(KP-I) A.1.1 - 5(KP-I) B.4, column “Net change” under “Change in carbon stock” includes macro functions which sum up “Gains” and “Losses”. When carbon stock change is calculated by using stock change method¹ provided in the LULUCF-GPG, Parties are not able to input net change estimates directly. Therefore, current tables should be modified to be able to input net change estimates directly when using stock change method. In addition, Japan suggests that footnote (6) should be modified as follows.

Footnote:

(6) Parties do not have to report carbon stock gains and losses where, due to the methods used, it is technically impossible to separate information on gains and losses.

5. For Table 5(KP-I) A.1.1 - 5(KP-I) B.4, total amounts are not calculated accurately in orange color cells which include macro functions (e.g. “Area subject to the activity” in Table 5(KP-I) A.1.1, “C10”). Japan suggests that file system which is able to deal with many geological locations and sub-categories should be prepared to calculate emissions/removals accurately (Japan uses 141 sub-categories for AR/D/FM activities and 235 sub-categories for RV activity).

6. In KP-CRF software, some tables were changed from the Annex to Decision 15/CP.10, although these changes were not adopted by the COP.

Changes from the Annex to Decision 15/CP.10

- In Table 5(KP), column “ Net CO₂ Equivalent emissions/removals” and footnote (8) are added.
- In Table 5(KP), column “Information item” and footnote (9) are added.
- ”Table Accounting for Activities under Articles 3.3 and 3.4 of the Kyoto Protocol” is added.

First of all, background and reasons of these changes should be clarified. If these changes will be included in KP-CRF, they should be adopted by the COP in the same manner as COP 10. In addition, Japan suggests that “TABLE Accounting for Activities under Articles 3.3 and 3.4 of the Kyoto Protocol” should be modified as follows because this table includes some macro errors.

- Cell “J18” : Accounting Quantity for B. Article 3.4 activities
In the current KP-CRF software, removals for Article 3.4 activities are not calculated accurately because sum of “J19”-“J24” is calculated in this cell. Japan suggests that macro function in this cell should be modified to sum up “J19” and “J22”-“J24”.
- Cell “J19” : Accounting Quantity for B.1 Forest Management (if elected)
In the current KP-CRF software, accounting quantity for B.1 Forest Management is not

¹ Method to estimate carbon stock change using carbon stocks measured at two points in time (not use carbon stock gains and losses)

calculated accurately. Japan suggests that macro function in this cell should be modified as follows.

$$\begin{array}{ll} \text{If } I20*(-1) + I21 \geq H19*(-1) & : \quad J19 = H19 \\ \text{If } I20*(-1) + I21 < H19*(-1) & : \quad J19 = I20 + I21*(-1) \end{array}$$

- Cell “J20” and “J21” : Accounting Quantity for FM cap and 3.3 offset
FM cap and 3.3 offset are not accounting quantities but parameters used in calculating accounting quantity for B.1 Forest Management (if elected). Therefore, Japan suggests that these cells should be shaded.

- In the current table, total quantity for Article 3.3 and 3.4 activities is not indicated. Therefore, Japan suggests that cell for the total quantity should be added in “J25”.
 $J25 = J12 + J18$

PAPER NO. 4: NEW ZEALAND

Submission by New Zealand on use of the Kyoto Protocol reporting tables

Background

This submission is in response to decision 15/CP.10 of the Conference of the Parties which “encourages Parties to submit, on a voluntary basis ...estimates of greenhouse gas emissions by sources and removals by sinks resulting from activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol, using the tables of the common reporting format...and supplementary information to be included in an annex to the national inventory report”.

The decision “invites Parties to submit to the secretariat, by 30 June 2007, their views on the tables of the common reporting format...and accounts of their experiences on the use of these tables”

The secretariat is requested “to synthesize the views of Parties submitted...for consideration by the Subsidiary Body for Scientific and Technological Advice at its twenty-seventh session (November 2007)”.

New Zealand’s views on the proposed tables of the CRF for Kyoto Reporting

New Zealand generally supports the tables and their structure. We have no major issues or suggestions for change, but do seek clarification in some places. The remainder of this document lists those tables for which we seek such clarification.

NIR Tables (NIR 1-3):

We believe that documentation boxes may be useful for tables NIR1 and NIR2.

For table NIR 3 (key category analysis) we seek clarification on the required information. For example, it is not clear if level or trend analysis should be reported, or both. Further clarification is also sought on the information expected for the three right-hand columns of the table.

A and R tables (5(KP-I)A.1.1.-A.1.3.)

For table 5(KP-I) A.1.1 a column would not resize for the number entered. It appears that columns may be restricted to a certain value. We note that this may be an issue for other sheets also, but presume it will be remedied upon any change to use of the CRF reporter.

Other land-use activities (5(KP-II)1-5)

For table 5(KP II)2 it is not clear in the title that activity and emissions are for activities under article 3.4 only. We would recommend amending the title to reflect this.

Accounting table for the first commitment period:

We believe that the accounting table should be included as an information table, allowing voluntary use by parties which have chosen end of commitment period accounting.
