



**Common Operational Procedure**  
*Independent assessment reporting for registry systems*

**True-up period assessment report**  
*Second commitment period of the Kyoto Protocol*

<b>Reference:</b>	TRUE_UP/FRA/2/1		
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**Document change record**

Version	Date	Description
0.1	20/02/2024	Initial Draft
0.2	21/02/2024	Draft
1.0	01/03/2024	Final

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## Reference Information

Ref Nr	Description	Value	
T0.1	Party name	France	
T0.2	Reporting period	<ul style="list-style-type: none"> <li>1 January 2023 00:00:00 UTC through 9 September 2023 24:00:00 UTC</li> <li>2022</li> </ul>	
T0.3	Submission under review	<p>Files provided by the Party:</p> <p>[TUP Report] True-up report submitted by the Party, including all documents attached to that report.</p> <ul style="list-style-type: none"> <li>TUP-report-by-France.pdf</li> <li>TUP CP2 report-FR Registry-retired units.xlsx</li> <li>RREG1_FR_2023_1_1_20230909.xlsx</li> <li>RREG1_FR_2023_1_1_20230909.xml</li> <li>RREG1_FR_2023_2_1_20230909.xlsx</li> <li>RREG1_FR_2023_2_1_20230909.xml</li> </ul>	<p>Files provided by the ITL administrator:</p> <p>[2022 R2-R5] RITL2 - RITL5 reports for 2022.</p> <ul style="list-style-type: none"> <li>RITL2_FR_2022.xlsx</li> <li>RITL3_FR_2022.xlsx</li> <li>RITL4_FR_2022.xlsx</li> <li>RITL5_FR_2022.xlsx</li> </ul> <p>[TUP SEFCR] SEF comparison report for the period 1 January to 9 September 2023. CR_RITL1_FR_2023_2_1_RREG1_FR_2023_2_1_20230909.xlsx</p> <p>[TUP R2-R5] RITL2 - RITL5 reports for the period 1 January to 9 September 2023.</p> <ul style="list-style-type: none"> <li>RITL2_FR_2023.xlsx</li> <li>RITL3_FR_2023.xlsx</li> <li>RITL4_FR_2023.xlsx</li> <li>RITL5_FR_2023.xlsx</li> </ul> <p>[ITLRT] ITL "Running totals" export as of 9 September 2023. RegistryRunningTotalsPDFReport_FR-CP2.pdf</p> <p>Note:</p> <p>RITL2 provides information on any discrepant transactions and the units involved for the period</p> <p>RITL3 lists the notifications sent to a registry during the reported year. It should consider all notifications</p> <p>RITL4 provides information on the frequency of reconciliation for the registry</p> <p>RITL5 provides information on conversion of units. It provides a basis for determining whether or not the Party needs to provide Article 6 (JI) project information to meeting paragraph 46 of the annex to Decision 13/CMP.1<sup>1</sup></p>

<sup>1</sup> Decision 13/CMP.1 should be read in conjunction with decision 3/CMP.11 throughout this document

## True-up period report assessment

Ref	Requirement	Assessment	Comment
<b>True-Up Standard electronic format (SEF),</b> including ERUs, CERs, AAUs and RMUs valid for the current calendar year until the end of the additional period for fulfilling commitments			
T1	Decision 22/CMP.1 <sup>2</sup> , annex, paragraph 89(a)	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	Sub-items T1.1 - T1.3 have all been assessed as Yes.
T1.1	Decision 13/CMP.1, annex, paragraph 49(a)	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	Sub-items T1.1.1 - T1.1.14 have all been assessed as Yes.
T1.1.1	Has the Party submitted the total quantity of ERUs, CERs, AAUs and RMUs in each account at the beginning of the year in its SEF tables for the period 1 January to 9 September 2023 in accordance with decision 13/CMP.1, annex, paragraph 47(a)?	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	<ol style="list-style-type: none"> <li>Party has submitted its SEF tables for the period 1 January to 9 September 2023 in [TUP Report] (including Table 1).</li> <li>[TUP SEFCR] indicates that SEF Table 1, as submitted by the Party, is consistent with SEF Table 1, as extracted from the ITL.</li> </ol>
T1.1.2	Has the Party submitted the total quantity of AAUs in the previous period surplus reserve account at the beginning of the year in its SEF tables for the period 1 January to 9 September 2023 in accordance with decision 13/CMP.1, annex, paragraph 47(a) bis?	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	<ol style="list-style-type: none"> <li>Party has submitted its SEF tables for the period 1 January to 9 September 2023 in [TUP Report] (including Table 1).</li> <li>[TUP SEFCR] indicates that SEF Table 1, as submitted by the Party, is consistent with SEF Table 1, as extracted from the ITL.</li> </ol>

<sup>2</sup> Decision 22/CMP.1 should be read in conjunction with decision 4/CMP.11 throughout this document

Ref	Requirement	Assessment	Comment
T1.1.3	Has the Party submitted the total quantity of AAUs issued on the basis of the assigned amount in its SEF tables for the period 1 January to 9 September 2023 in accordance with decision 13/CMP.1, annex, paragraph 47(b)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<ol style="list-style-type: none"> <li>1. Party has submitted its SEF tables for the period 1 January to 9 September 2023 in [TUP Report] (including Table 5(a)).</li> <li>2. [TUP SEFCR] indicates that SEF Table 5(a), as submitted by the Party, is consistent with SEF Table 5(a), as extracted from the ITL.</li> </ol>
T1.1.4	Has the Party submitted the total quantity of ERUs issued on the basis of Article 6 projects in its SEF tables for the period 1 January to 9 September 2023 in accordance with decision 13/CMP.1, annex, paragraph 47(c)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<ol style="list-style-type: none"> <li>1. Party has submitted its SEF tables for the period 1 January to 9 September 2023 in [TUP Report] (including Table 2 (a)).</li> <li>2. [TUP SEFCR] indicates that SEF Table 2(a), as submitted by the Party, is consistent with SEF Table 2(a), as extracted from the ITL.</li> </ol>
T1.1.5	Has the Party submitted the total quantity of ERUs, CERs, AAUs and RMUs acquired from other registries and the identity of the transferring accounts and registries in its SEF tables for the period 1 January to 9 September 2023 in accordance with decision 13/CMP.1, annex, paragraph 47(d)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<ol style="list-style-type: none"> <li>1. Party has submitted its SEF tables for the period 1 January to 9 September 2023 in [TUP Report] (including Table 2(b)).</li> <li>2. [TUP SEFCR] indicates that SEF Table 2(b), as submitted by the Party, is consistent with SEF Table 2(b), as extracted from the ITL.</li> </ol>

Ref	Requirement	Assessment	Comment
T1.1.6	Has the Party submitted the total quantity of RMUs issued on the basis of each activity under Article 3, paragraphs 3 and 4 in its SEF tables for the period 1 January to 9 September 2023 in accordance with decision 13/CMP.1, annex, paragraph 47(e)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<ol style="list-style-type: none"> <li>1. Party has submitted its SEF tables for the period 1 January to 9 September 2023 in [TUP Report] (including Table 2(a)).</li> <li>2. [TUP SEFCR] indicates that SEF Table 2(a), as submitted by the Party, is consistent with SEF Table 2(a), as extracted from the ITL.</li> </ol>
T1.1.7	Has the Party submitted the total quantity of ERUs, CERs, AAUs and RMUs transferred to other registries and the identity of the acquiring accounts and registries in its SEF tables for the period 1 January to 9 September 2023 in accordance with decision 13/CMP.1, annex, paragraph 47(f)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<ol style="list-style-type: none"> <li>1. Party has submitted its SEF tables for the period 1 January to 9 September 2023 in [TUP Report] (including Table 2(b)).</li> <li>2. [TUP SEFCR] indicates that SEF Table 2(b), as submitted by the Party, is consistent with SEF Table 2(b), as extracted from the ITL.</li> </ol>
T1.1.8	Has the Party submitted the total quantity of ERUs, CERs, AAUs and RMUs cancelled on the basis of activities under Article 3, paragraphs 3 and 4 in its SEF tables for the period 1 January to 9 September 2023 in accordance with decision 13/CMP.1, annex, paragraph 47(g)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<ol style="list-style-type: none"> <li>1. Party has submitted its SEF tables for the period 1 January to 9 September 2023 in [TUP Report] (including Table 2(a)).</li> <li>2. [TUP SEFCR] indicates that SEF Table 2(a), as submitted by the Party, is consistent with SEF Table 2(a), as extracted from the ITL.</li> </ol>

Ref	Requirement	Assessment	Comment
T1.1.9	Has the Party submitted the total quantity of ERUs, CERs, AAs and RMUs cancelled following determination by the Compliance Committee that the Party is not in compliance with its commitment under Article 3, paragraph 1 in its SEF tables for the period 1 January to 9 September 2023 in accordance with decision 13/CMP.1, annex, paragraph 47(h)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<ol style="list-style-type: none"> <li>1. Party has submitted its SEF tables for the period 1 January to 9 September 2023 in [TUP Report] (including Table 5(a)).</li> <li>2. [TUP SEFCR] indicates that SEF Table 5(a), as submitted by the Party, is consistent with SEF Table 5(a), as extracted from the ITL.</li> </ol>
T1.1.10	Has the Party submitted the total quantity of AAs cancelled following increase in ambition under Article 3, paragraphs 1 ter and quater in its SEF tables for the period 1 January to 9 September 2023 in accordance with decision 13/CMP.1, annex, paragraph 47(h)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<ol style="list-style-type: none"> <li>1. Party has submitted its SEF tables for the period 1 January to 9 September 2023 in [TUP Report] (including Table 5(a)).</li> <li>2. [TUP SEFCR] indicates that SEF Table 5(a), as submitted by the Party, is consistent with SEF Table 5(a), as extracted from the ITL.</li> </ol>

Ref	Requirement	Assessment	Comment
T1.1.11	Has the Party submitted the total quantity of AAUs cancelled under Article 3, paragraph 7 ter in its SEF tables for the period 1 January to 9 September 2023 in accordance with decision 13/CMP.1, annex, paragraph 47(h)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<ol style="list-style-type: none"> <li>1. Party has submitted its SEF tables for the period 1 January to 9 September 2023 in [TUP Report] (including Table 5(a)).</li> <li>2. [TUP SEFCR] indicates that SEF Table 5(a), as submitted by the Party, is consistent with SEF Table 5(a), as extracted from the ITL.</li> </ol>
T1.1.12	Has the Party submitted the total quantity of other ERUs, CERs, AAUs and RMUs cancelled in its SEF tables for the period 1 January to 9 September 2023 in accordance with decision 13/CMP.1, annex, paragraph 47(i)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<ol style="list-style-type: none"> <li>1. Party has submitted its SEF tables for the period 1 January to 9 September 2023 in [TUP Report] (including Table 5(d)).</li> <li>2. [TUP SEFCR] indicates that SEF Table 5(d), as submitted by the Party, is consistent with SEF Table 5(d), as extracted from the ITL.</li> </ol>
T1.1.13	Has the Party submitted the total quantity of ERUs, CERs, AAUs and RMUs retired in its SEF tables for the period 1 January to 9 September 2023 in accordance with decision 13/CMP.1, annex, paragraph 47(j)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<ol style="list-style-type: none"> <li>1. Party has submitted its SEF tables for the period 1 January to 9 September 2023 in [TUP Report] (including Table 5(e)).</li> <li>2. [TUP SEFCR] indicates that SEF Table 4, as submitted by the Party, is consistent with SEF Table 5(e), as extracted from the ITL.</li> </ol>

Ref	Requirement	Assessment	Comment
T1.1.14	Has the Party submitted the total quantity of ERUs, CERs, and AAUs carried over from the previous commitment period in its SEF tables for the period 1 January to 9 September 2023 in accordance with decision 13/CMP.1, annex, paragraph 47(k)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<ol style="list-style-type: none"> <li>Party has submitted its SEF tables for the period 1 January to 9 September 2023 in [TUP Report] (including Table 5(a)).</li> <li>[TUP SEFCR] indicates that SEF Table 5(a), as submitted by the Party, is consistent with SEF Table 5(a), as extracted from the ITL.</li> </ol>
<b>TUP Report,</b> including total quantity and serial numbers of ERUs, CERs, AAUs and RMUs in its retirement account			
T1.2	Decision 13/CMP.1, annex, paragraph 49(b)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Sub-items T1.2.1 - T1.2.2 have all been assessed as Yes.
T1.2.1	Quantity of units retired	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<ol style="list-style-type: none"> <li>Party has submitted its SEF tables for the period 1 January to 9 September 2023 in [TUP Report] (including Table 4).</li> <li>[TUP SEFCR] indicates that SEF Table 4, as submitted by the Party, is consistent with SEF Table 4, as extracted from the ITL, and that the quantity of units retired by the Party is consistent with SEF Table 4, as extracted from the ITL.</li> </ol>
T1.2.2	Serial numbers of units retired	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Party has reported (or referred to) the serial numbers for the units contained in the retirement account in [TUP Report].
<b>TUP Report,</b> including the total quantity and serial numbers of ERUs, CERs and AAUs which the Party requests to be carried over to the subsequent commitment period			
T1.3	Decision 13/CMP.1, annex, paragraph 49(c)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Sub-items T1.3.1 - T1.3.6 have all been assessed as Yes. The Party declared in the [TUP Report] that it does not intend to carry over any KP units.
T1.3.1	Quantity of AAUs requested to be carried-over	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	The Party has indicated the number of AAUs it requests to carry-over in [TUP Report].



Ref	Requirement	Assessment	Comment
T.1.3.2	Serial numbers of AAUs requested to be carried-over	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	The Party has reported (or referred to) the serial numbers of the AAUs it requests to carry-over in [TUP Report].
T1.3.3	Quantity of CERs requested to be carried-over	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	The Party has indicated the number of CERs it requests to carry-over in [TUP Report].
T.1.3.4	Serial numbers of CERs requested to be carried-over	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	The Party has reported (or referred to) the serial numbers of the CERs it requests to carry-over in [TUP Report].
T1.3.5	Quantity of ERUs requested to be carried-over	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	The Party has indicated the number of ERUs it requests to carry-over in [TUP Report].
T1.3.6	Serial numbers of ERUs requested to be carried-over	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	The Party has reported (or referred to) the serial numbers of the ERUs it requests to carry-over in [TUP Report].
T2	Decision 22/CMP.1, annex, paragraph 89(b)		Assessed by ERTs. Kept here for completeness.
T3	Decision 22/CMP.1, annex, paragraph 89(c)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Assessed through sub-items T3.1 to T3.5. are assessed positively.
T3.1	Decision 22/CMP.1, annex, paragraph 88(a)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Completeness of the submission is assessed through all other items in this report.
Information relating to issuance, cancellations, retirement, transfers, acquisitions, replacement and carry-over			
T3.2	Is the information relating to issuance, cancellations, retirement, transfers, acquisitions, replacement and carry-over consistent with information contained in the national registry of the Party concerned and with the records of the transactions log according to decision 22/CMP.1, annex, paragraph 88(b)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	The SEF comparison report for the period 1 January to 9 September 2023 [TUP SEFCR] indicates that SEF tables reported by the Party are consistent with the SEF tables extracted from the ITL.

Ref	Requirement	Assessment	Comment
T3.3	Decision 22/CMP.1, annex, paragraph 88(h)		Assessed by the ERTs. Kept here for completeness.
Discrepancies			
T3.4	Has any discrepancy been identified by the transaction log relating to transactions initiated by the Party according to decision 22/CMP.1, annex, paragraph 88(j)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	No discrepancies have been reported and identified by the ITL.
T3.4.1	If Yes to T3.4, has the discrepancy been correctly identified by the transaction log according to decision 22/CMP.1, annex, paragraph 88(j)(i)?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> NA	No discrepancies have been reported and identified by the ITL in R2 of [TUP R2-R5].
T3.4.2	If Yes to T3.4, has the same type of discrepancy occurred previously for that Party according to decision 22/CMP.1, annex, paragraph 88(j)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> NA	No discrepancies have been reported and identified by the ITL in R2 of [TUP R2-R5].
T3.4.3	If Yes to T3.4, has the transaction been completed or terminated according to decision 22/CMP.1, annex, paragraph 88(j)(iii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> NA	No discrepancies have been reported and identified by the ITL in R2 of [TUP R2-R5].

Ref	Requirement	Assessment	Comment
T3.4.4	If Yes to T3.4, has or have the Party or Parties corrected the problem that caused the discrepancy according to decision 22/CMP.1, annex, paragraph 88(j)(iv)?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> NA	No discrepancies have been reported and identified by the ITL in R2 of [TUP R2-R5].
T3.4.5	If Yes to T3.4, does the problem that caused the discrepancy relate to the capacity of the national registry according to decision 22/CMP.1, annex, paragraph 88(j)(v)?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> NA	No discrepancies have been reported and identified by the ITL in R2 of [TUP R2-R5].
Non-replacements			
T3.5	Has any record of non-replacement been sent to the Party by the transaction log in relation to tCERs or ICERs held by the Party according to decision 22/CMP.1, annex, paragraph 88(k)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	No non-replacements have been reported and identified by the ITL
T3.5.1	If Yes to T3.5, has the Party corrected the problem that caused the non-replacement according to decision 22/CMP.1, annex, paragraph 88(k)(i)?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> NA	No non-replacements have been identified by ITL in R3 of [TUP R2-R5].

Ref	Requirement	Assessment	Comment
T3.5.2	If Yes to T3.5, does the problem that caused the non-replacement relate to the capacity of the national registry according to decision 22/CMP.1, annex, paragraph 88(k)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> NA	No non-replacements have been identified by ITL in R3 of [TUP R2-R5].
The quantity of AAUs, CERs, tCERs, ERUs and RMUs transferred into the tCER replacement account			
T4	Is the quantity of AAUs, CERs, tCERs, ERUs and RMUs transferred into the tCER replacement account for the commitment period equal to the quantity of tCERs in the retirement account, and in the tCER replacement account, that expired at the end of the commitment period according to decision 22/CMP.1, annex, paragraph 89(d)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	The quantity of AAUs, CERs, tCERs, ERUs and RMUs transferred into the tCER replacement account for the commitment period is equal to the quantity of tCERs in the retirement account, and in the tCER replacement account, that expired at the end of the commitment period.

The quantity of AAUs, CERs, ICERs, ERUs and RMUs transferred into the ICER replacement account			
T5	Is the quantity of AAUs, CERs, ICERs, ERUs and RMUs transferred into the ICER replacement account for the commitment period equal to the sum of the quantity of ICERs in the retirement account, and the quantity of ICERs in the ICER replacement account, that expired at the end of the commitment period, and the quantity of ICERs identified by the Executive Board of the CDM as requiring replacement within the registry for the commitment period according to decision 22/CMP.1, annex, paragraph 89(e)?	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	The quantity of AAUs, CERs, ICERs, ERUs and RMUs transferred into the ICER replacement account for the commitment period is equal to the sum of the quantity of ICERs in the retirement account, and the quantity of ICERs in the ICER replacement account, that expired at the end of the commitment period, and the quantity of ICERs identified by the Executive Board of the CDM as requiring replacement within the registry for the commitment period.
<b>2022 R2 – R5 reports</b>			
T6	Decision 22/CMP.1, annex, paragraph 90	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	The Party has submitted information on discrepancies, CDM notifications, non-replacements and invalid units for 2022.
T7	Decision 22/CMP.1, annex, paragraph 91		Assessed by the ERTs. Kept here for completeness.

## Key findings

Ref	Description
T8	<ol style="list-style-type: none"> <li>1. The information on Kyoto Protocol units has been reported in accordance with paragraph 49 (a-c) of the annex to decision 13/CMP.1 in conjunction with decision 3/CMP.11 and paragraph 20 of the annex I.E to decision 15/CMP.1 in conjunction with decision 3/CMP.11 and is accurate. The national registry continues to fulfil all the requirements related to its reporting and accounting of information on Kyoto Protocol units and transaction procedures.</li> <li>2. Information on the total quantity of ERUs, CERs, AAUs, and RMUs has been reported in accordance with paragraph 49 (a) of the annex to decision 13/CMP.1 in conjunction with decision 3/CMP.11 until 9 September 2023 and matches the ITL records.</li> <li>3. Information on the ERUs, CERs, AAUs, and RMUs in the Party's retirement account has been reported in accordance with paragraph 49 (b) of the annex to decision 13/CMP.1 in conjunction with decision 3/CMP.11 and matches the ITL records.</li> <li>4. Information on the ERUs, CERs, and AAUs which the Party requests to be carried over has been reported in accordance with paragraph 49 (c) of the annex to decision 13/CMP.1 in conjunction with decision 3/CMP.11.</li> <li>5. Information on notifications sent by the ITL to the Party national registry in accordance with paragraph 55 of the annex to decision 5/CMP1 has been reported in accordance with paragraphs 13 &amp; 14 of the annex I.E to decision 15/CMP.1 in conjunction with decision 3/CMP.11. No outstanding notifications remain for the Party to fulfil. The assessor notes that the Party cancelled ERUs, CERs, AAUs and/or RMUs on the basis of its activities under Article 3, paragraph 3, forest management under Article 3, paragraph 4, and its elected activities under Article 3, paragraph 4, where such activities result in a net source of greenhouse gas emissions after 30 days of the ITL notifications related to these cancellations.</li> </ol>