



联合国



## 气候变化框架公约

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附属科学技术咨询机构

第二十七届会议

2007年12月3日至11日，巴厘

议程项目 9(d)

《京都议定书》之下的方法学问题

《京都议定书》第三条第 3 款和第 4 款之下的土地利用、  
土地利用的变化和林业活动的良好做法指导意见

### 《京都议定书》第三条第 3 款和第 4 款之下的土地利用、 土地利用的变化和林业活动的良好做法指导意见

#### 主席提出的结论草案

1. 附属科学技术咨询机构(科技咨询机构)注意到 FCCC/SBSTA/2007/INF.2 号文件所载信息，涉及通用报告格式<sup>1</sup>表格相关的问题，用以报告《京都议定书》第三条第 3 款和第 4 款之下土地利用、土地利用的变化和林业活动所改温室气体排放量和清除量的估计数。

2. 科技咨询机构决定提出一项关于《京都议定书》第三条第 3 款和第三条第 4 款之下土地利用、土地利用的变化和林业活动的良好做法指导意见的决定草案，供作为《京都议定书》缔约方会议的《公约》缔约方会议第三届会议通过(决定案文，见 FCCC/SBSTA/2007/L.21/Add.1)。

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<sup>1</sup> 通用报告格式是一种标准格式，由缔约方用于以电子方式报告关于温室气体排放量和清除量的估计数字和任何其他有关信息。出于技术原因(例如，表格和字体大小)，有待科技咨询机构在议程项目 9(d)之下通过的决定草案附件关于土地利用、土地利用的变化和林业活动的通用报告格式表格的打印本外观无法达到标准一致。

3. 科技咨询机构请秘书处在执行上文第 2 段所指决定中，在具备补充资金的情况下，为报告第三条第 3 款和第 4 款之下活动的表格开发一个通用报告格式报告软件模块。科技咨询机构进一步请秘书处，在与报告缔约方合作试验该模块的验证版之后，至迟在 2009 年 4 月 1 日之前推出该模块，以便利缔约方在 2010 年提交表格，用以向缔约方会议第三十一届会议(2009 年 12 月)报告。科技咨询机构鼓励能够这样做的缔约方确保为开发这一模块供资。

4. 科技咨询机构商定，在第二十八届会议上继续审议附件中所载的信息，以便在该届会议上完成对这一信息的审议。

ANNEX

**Calculation of accounting quantities for activities under Article 3, paragraphs 3 and 4**

1. Table 1 shows in a tabular format the calculation of the accounting quantity for each of the activities under Article 3, paragraph 3 and 4, of the Kyoto Protocol, for the first commitment period. Symbols and formulae used in the table are explained on the following pages.
2. Table 2 contains a numerical example, also for the first commitment period, which shows the calculation of the accounting quantity for each activity under annual accounting after the fourth year of the commitment period. For commitment period accounting, the steps would be identical, but the calculation would not be reported until after year five of the commitment period.

**Table 1. Calculation of accounting quantities for activities under Article 3, paragraphs 3 and 4**  
**INFORMATION TABLE ON ACCOUNTING FOR ACTIVITIES UNDER ARTICLES 3.3 AND 3.4 OF THE KYOTO PROTOCOL**

Commitment period accounting  Country  
 Annual accounting  Inventory Year  
 Submission  
 Number of the reported year in the commitment period: n

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

Note: The footnotes to this table are provided in the table "Information table on accounting for activities under articles 3.3 and 3.4 of the Kyoto Protocol" in the Annex to the draft decision to be adopted under agenda item 9 (d) of the SBSTA.

AR<sup>nh</sup><sub>t</sub> = net emissions and removals for category A.1.1 for commitment period year t, in Gg CO<sub>2</sub> eq.

AR<sup>hx</sup><sub>t</sub> = net emissions and removals for a particular land unit (x) in category A.1.2 for commitment period year t, in Gg CO<sub>2</sub> eq.

D<sub>t</sub> = net emissions and removals for category A.2 for commitment period year t, in Gg CO<sub>2</sub> eq.

CAP = value inscribed for Party in annex to decision 16/CMP.1, converted to Gg CO<sub>2</sub> eq. and multiplied by five.

FM<sub>t</sub> = net emissions and removals for category B.1 for commitment period year t, in Gg CO<sub>2</sub> eq.

CM<sub>BY</sub> = net emissions and removals for category B.2 for the Party's base year, in Gg CO<sub>2</sub> eq.

CM<sub>t</sub> = net emissions and removals for category B.2 for commitment period year t in Gg CO<sub>2</sub> eq.

GLM<sub>BY</sub> = net emissions and removals for category B.3 for the Party's base year, in GgCO<sub>2</sub> eq.

GLM<sub>t</sub> = net emissions and removals for category B.3 for commitment period year t in Gg CO<sub>2</sub> eq.

RV<sub>BY</sub> = net emissions and removals for category B.4 for the Party's base year, in Gg CO<sub>2</sub> eq.

RV<sub>t</sub> = net emissions and removals for category B.4 for commitment period year t in Gg CO<sub>2</sub> eq.

**Key to symbols used in table 1**

**Afforestation and Reforestation**

$AR_t^{nh}$  = net emissions and removals for category A.1.1 for commitment period year t, in Gg CO<sub>2</sub> 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 CO<sub>2</sub> 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 CO<sub>2</sub> 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 CO<sub>2</sub> eq. and multiplied by 5.

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

$AQD_T$  = total accounting quantity for deforestation.

$OFF_{ARD}$ :

IF  $\sum (AQAR_T + AQD_T) \leq 0$ , 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 CO<sub>2</sub> eq.

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

$AQ_{CAP}$ :

If  $|FM_T| \leq CAP$ , then  $AQ_{CAP} = FM_T$ , else

If  $FM_T < 0$ , then  $AQ_{CAP} = -CAP$ ; else  $AQ_{CAP} = CAP$

$AQ_{OFF}$ :

If  $OFF_{ARD} = 0$ , then  $AQ_{OFF} = 0$ ; else

If  $FM_T \geq 0$ , then  $AQ_{OFF} = 0$ ; else

If  $(|FM_T| - |AQ_{CAP}|) \leq 0$ , then  $AQ_{OFF} = 0$ ; else

If  $(|FM_T| - |AQ_{CAP}|) \leq OFF_{ARD}$ , then  $AQ_{OFF} = (FM_T - AQ_{CAP})$ , else

$$AQ_{OFF} = -OFF_{ARD}$$

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

### ***Cropland Management***

$CM_{BY}$  = net emissions and removals for category B.2 for the Party's base year, in Gg CO<sub>2</sub> eq.

$CM_t$  = net emissions and removals for category B.2 for commitment period year t in Gg CO<sub>2</sub> eq.

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

$CP_t$  = number of years reported since the beginning of the commitment period.

$CP_t = t - 2007$ ; If  $t = 2008$ ,  $CP_t = 1$ ,

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

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

### ***Grazing Land Management***

$GLM_{BY}$  = net emissions and removals for category B.3 for the Party's base year, in Gg CO<sub>2</sub> eq.

$GLM_t$  = net emissions and removals for category B.3 for commitment period year t in Gg CO<sub>2</sub> eq.

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

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

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

### ***Revegetation***

$RV_{BY}$  = net emissions and removals for category B.4 for the Party's base year, in Gg CO<sub>2</sub> eq.

$RV_t$  = net emissions and removals for category B.4 for commitment period year t, in Gg CO<sub>2</sub> eq.

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

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

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

**Table 2. Calculation of accounting quantities for activities under Article 3, paragraphs 3 and 4: an example**  
**INFORMATION TABLE ON ACCOUNTING FOR ACTIVITIES UNDER ARTICLES 3.3 AND 3.4 OF THE KYOTO PROTOCOL**

Commitment period accounting   
 Annual accounting

Country  
 Inventory Year  
 Submission

Number of the reported year in the commitment period:

4

GREENHOUSE GAS SOURCE AND SINK ACTIVITIES	BY <sup>(5)</sup>	Net emissions/removals <sup>(1)</sup>					Accounting Parameters <sup>(7)</sup>	Accounting Quantity <sup>(8)</sup>
		2008	2009	2010	2011	2012		
(Gg CO <sub>2</sub> equivalent)								
<b>A. Article 3.3 activities</b>								
<b>A.1. Afforestation and Reforestation</b>								<b>-75,000</b>
A.1.1. Units of land not harvested since the beginning of the commitment period <sup>(2)</sup>		-10,000	-10,000	-10,000	-10,000		-40,000	-40,000
A.1.2. Units of land harvested since the beginning of the commitment period <sup>(2)</sup>								-35,000
<i>Unit A</i>		-2,000	-2,000	-5,000	-3,000		-12,000	-12,000
<i>Unit B</i>		-4,000	10,000	-3,000	-6,000		-3,000	-3,000
<i>Unit C</i>		-4,000	-3,000	-2,000	15,000		6,000	0
<i>Unit D</i>		-3,000	10,000	0	-4,000		3,000	0
<i>Unit E</i>		-5,000	-5,000	-5,000	-5,000		-20,000	-20,000
<b>A.2. Deforestation</b>		-30,000	200,000	0	-10,000		160,000	<b>160,000</b>
<b>B. Article 3.4 activities</b>								
<b>B.1. Forest Management (if elected)</b>		-60,000	-80,000	-60,000	-40,000		-240,000	-150,000
3.3 offset <sup>(3)</sup>							85,000	-85,000
FM cap <sup>(4)</sup>							65,000	-65,000
<b>B.2. Cropland Management (if elected)</b>	-2,000	-10,000	-10,000	-10,000	-6,000		-36,000	-8,000
<b>B.3. Grazing Land Management (if elected)</b>	5,000	-2,000	-3,000	-3,000	-4,000		-12,000	20,000
<b>B.4. Revegetation (if elected)</b>	0	-3,000	-3,000	-5,000	-5,000		-16,000	-16,000

Note: The footnotes to this table are provided in the table "Information table on accounting for activities under articles 3.3 and 3.4 of the Kyoto Protocol" in the Annex to the draft decision to be adopted under agenda item 9 (d) of the SBSTA

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