



## Convención Marco sobre el Cambio Climático

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### ÓRGANO SUBSIDIARIO DE ASESORAMIENTO CIENTÍFICO Y TECNOLÓGICO

27º período de sesiones

Bali, 3 a 11 de diciembre de 2007

Tema 9 d) del programa

Cuestiones metodológicas relacionadas  
con el Protocolo de Kyoto

Orientación sobre las buenas prácticas en relación con  
las actividades de uso de la tierra, cambio de uso de  
la tierra y silvicultura previstas en los párrafos 3 y 4  
del artículo 3 del Protocolo de Kyoto

## Orientación sobre las buenas prácticas en relación con las actividades de uso de la tierra, cambio de uso de la tierra y silvicultura previstas en los párrafos 3 y 4 del artículo 3 del Protocolo de Kyoto

### Proyecto de conclusiones propuesto por la Presidencia

1. El Órgano Subsidiario de Asesoramiento Científico y Tecnológico (OSACT) tomó nota de la información que figuraba en el documento FCCC/SBSTA/2007/INF.2 sobre las cuestiones relacionadas con los cuadros del formulario común para los informes<sup>1</sup> destinados a comunicar las estimaciones de las emisiones y la absorción de gases de efecto invernadero correspondientes a las actividades de uso de la tierra, cambio de uso de la tierra y silvicultura (UTS) previstas en los párrafos 3 y 4 del artículo 3 del Protocolo de Kyoto.
2. El OSACT decidió recomendar un proyecto de decisión referente a la orientación sobre las buenas prácticas en relación con las actividades de UTS previstas en los párrafos 3 y 4 del artículo 3 del Protocolo de Kyoto, para que lo aprobase la Conferencia de las Partes en calidad de reunión de las Partes

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<sup>1</sup> El formulario común para los informes es un formulario estandarizado que deben utilizar las Partes para la comunicación electrónica de las estimaciones de las emisiones y la absorción de gases de efecto invernadero y otra información conexas. Por razones técnicas (como el tamaño de los cuadros o la letra), en el proyecto de decisión que habrá de aprobar el OSACT en el marco del tema 9 d) del programa no es posible estandarizar la versión impresa de los cuadros del formulario común para los informes correspondientes a las actividades de UTS.

en el Protocolo de Kyoto en su tercer período de sesiones (el texto de la decisión figura en el documento FCCC/SBSTA/2007/L.21/Add.1).

3. El OSACT pidió a la secretaría que, en cumplimiento de la decisión a que se refiere el párrafo 2 y con sujeción a la disponibilidad de fondos suplementarios, desarrollase en el programa informático CRF Reporter un módulo para los cuadros destinados a informar sobre las actividades previstas en los párrafos 3 y 4 del artículo 3. También pidió a la secretaría que pusiera el módulo a disposición de los interesados a más tardar el 1º de abril de 2009, tras haber puesto a prueba un prototipo del módulo en colaboración con las Partes informantes, para facilitar la presentación de los cuadros por las Partes en 2010, y que informase al respecto al OSACT en su 31º período de sesiones (diciembre de 2009). El OSACT alentó a las Partes que pudieran hacerlo a financiar el desarrollo de este módulo.

4. El OSACT acordó seguir examinado en su 28º período de sesiones la información incluida en el anexo, con miras a concluir dicho examen en ese mismo período de sesiones.

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   
Annual accounting

Country  
Inventory Year  
Submission  
n

Number of the reported year in the commitment period:

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>								<b>AQAR<sub>T</sub></b>	
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>	
[specify identification code]		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>	<b>AQD<sub>T</sub></b>	
<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>T</sub></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>T</sub></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>T</sub></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 Gg CO<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.

$CM_T = \sum_{t=2008}^N (CM_t)$ , where N 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.

$GLM_T = \sum_{t=2008}^N (GLM_t)$ , where N 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.

$RV_T = \sum_{t=2008}^N (RV_t)$ , where N 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 4

*Number of the reported year in the commitment period:*

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>								<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	0	

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