



**Convención Marco sobre
el Cambio Climático**

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**ÓRGANO SUBSIDIARIO DE ASESORAMIENTO
CIENTÍFICO Y TECNOLÓGICO**

**28º período de sesiones
Bonn, 4 a 13 de junio de 2008**

Tema 8 c) 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**

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Proyecto de conclusiones propuesto por la Presidencia

1. El Órgano Subsidiario de Asesoramiento Científico y Tecnológico (OSACT) concluyó el examen de la información incluida en el anexo I de su informe sobre su 27º período de sesiones¹.
2. El OSACT pidió a la secretaría que incorporara las fórmulas contenidas en el anexo de estas conclusiones en el módulo del programa informático CRF Reporter que se estaba elaborando de conformidad con la decisión 6/CMP.3, en relación con el cuadro titulado "Cuadro informativo sobre la contabilidad de las actividades previstas en los párrafos 3 y 4 del artículo 3 del Protocolo de Kyoto", para facilitar la presentación de informes por las Partes del anexo I de la Convención de conformidad con el artículo 3, párrafos 3 y 4, del Protocolo de Kyoto.
3. El OSACT señaló que cuando la secretaría aplicara el diario internacional de las transacciones (DIT) debía velar por que, al realizar los controles necesarios para el funcionamiento del DIT, se tuviera plenamente en cuenta la decisión 16/CMP.1.

¹ FCCC/SBSTA/2007/16.

Annex

[ENGLISH ONLY]

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

Table 1 shows in a tabular format the calculation of the accounting quantity for each of the activities under Article 3, paragraphs 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.

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

INFORMATION TABLE ON ACCOUNTING FOR ACTIVITIES UNDER ARTICLE 3, PARAGRAPHS 3 AND 4, OF THE KYOTO PROTOCOL

Commitment period accounting
Annual accounting

Country
Inventory Year
Submission

Number of the reported year in the commitment period: n

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

⁽¹⁾ All values are reported in table 5(KP) of the CRF for the relevant inventory year as reported in the current submission and are automatically entered in this table.

⁽²⁾ In accordance with paragraph 4 of the annex to decision 16/CMP.1, debits resulting from harvesting during the first commitment period following Afforestation and Reforestation since 1990 shall not be greater than credits accounted for on that unit of land.

⁽³⁾ In accordance with paragraph 10 of the annex to decision 16/CMP.1, for the first commitment period, a Party included in Annex I that incurs a net source of emissions under the provisions of Article 3.3 may account for anthropogenic greenhouse gas emissions by sources and removals by sinks in areas under Forest Management under Article 3.4, up to a level that is equal to the net source of emissions under the provisions of Article 3.3, but not greater than 9.0 megatonnes of carbon times five, if the total anthropogenic greenhouse gas emissions by sources and removals by sinks in the managed forest since 1990 is equal to, or larger than, the net source of emissions incurred under Article 3.3.

⁽⁴⁾ In accordance with paragraph 11 of the annex to decision 16/CMP.1, for the first commitment period only, additions to and subtractions from the assigned amount of a Party resulting from Forest Management under Article 3.4, after the application of paragraph 10 of the annex to decision 16/CMP.1 and resulting from Forest Management project activities undertaken under Article 6, shall not exceed the value inscribed in the appendix of the annex to decision 16/CMP.1, times five.

⁽⁵⁾ Net emissions and removals in the Party's base year, as established by decision 9/CP.2.

⁽⁶⁾ Cumulative net emissions and removals for all years of the commitment period reported in the current submission.

⁽⁷⁾ The values in the cells "3.3 offset" and "FM cap" are absolute values.

⁽⁸⁾ The accounting quantity is the total quantity of units to be added to or subtracted from a Party's assigned amount for a particular activity in accordance with the provisions of Article 7.4 of the Kyoto Protocol.

Key to symbols used in table

- AR_t^{nh} = net emissions and removals for category A.1.1 for commitment period year t, in Gg CO₂ eq
 AR_t^{hx} = net emissions and removals for a particular land unit (x) in category A.1.2 for commitment period year t, in Gg CO₂ eq
 D_t = net emissions and removals for category A.2 for commitment period year t, in Gg CO₂ eq
 CAP = value inscribed for Party in annex to decision 16/CMP.1, converted to Gg CO₂ eq and multiplied by five.
 FM_t = net emissions and removals for category B.1 for commitment period year t, in Gg CO₂ eq
 CM_{BY} = net emissions and removals for category B.2 for the Party's base year, in Gg CO₂ eq
 CM_t = net emissions and removals for category B.2 for commitment period year t in Gg CO₂ eq
 GLM_{BY} = net emissions and removals for category B.3 for the Party's base year, in Gg CO₂ eq
 GLM_t = net emissions and removals for category B.3 for commitment period year t in Gg CO₂ eq
 RV_{BY} = net emissions and removals for category B.4 for the Party's base year, in Gg CO₂ eq
 RV_t = net emissions and removals for category B.4 for commitment period year t in Gg CO₂ eq

Afforestation and Reforestation

AR_t^{nh} = net emissions and removals for category A.1.1 for commitment period year t, in Gg CO₂ 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 CO₂ 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 CO₂ eq

$D_T = \sum_{t=2008}^N (D_t)$, 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 CO₂ eq and multiplied by 5.

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

AQD_T = total accounting quantity for deforestation.

OFF_{ARD} :

IF $(AQAR_T + AQD_T) \leq 0$, 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 CO₂ eq

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

AQ_{OFF} :

If the total anthropogenic greenhouse gas emissions by sources and removals by sinks in the managed forest since 1990¹ is equal to, or larger than, the net source of emissions incurred under Article 3, paragraph 3,²

then if $(OFF_{ARD} = 0$ or $FM_T \geq 0)$, then $AQ_{OFF} = 0$;

else if $|FM_T| < OFF_{ARD}$ then $AQ_{OFF} = FM_T$;

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

else $AQ_{OFF} = 0$

AQ_{CAP} :

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

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

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

¹ Without prejudice to paragraph 10 of the annex to decision 16/CMP.1 this test is valid only when using the absolute value of the total anthropogenic greenhouse gas emissions by sources and removals by sinks.

² The Party should provide information in the NIR on whether this condition has been met.

Cropland Management

CM_{BY} = net emissions and removals for category B.2 for the Party's base year, in
Gg CO₂ eq

CM_t = net emissions and removals for category B.2 for commitment period year t in
Gg CO₂ eq

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

CP_N = number of years reported since the beginning of the commitment period,
 $CP_N = N - 2007$, where N is the most recently reported year of the commitment period.

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

$AQCM_T = CM_T - CM_{net}$

Grazing Land Management

GLM_{BY} = net emissions and removals for category B.3 for the Party's base year, in
Gg CO₂ eq

GLM_t = net emissions and removals for category B.3 for commitment period year t in
Gg CO₂ eq

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

CP_N = number of years reported since the beginning of the commitment period,
 $CP_N = N - 2007$, 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 CO₂ eq

RV_t = net emissions and removals for category B.4 for commitment period year t, in
Gg CO₂ eq

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

CP_N = number of years reported since the beginning of the commitment period,
 $CP_N = N - 2007$, where N is the most recently reported year of the commitment period.

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

$AQRV_T = RV_T - RV_{net}$