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English only

## Annual status report of the annual inventory of Bulgaria

1. This status report was prepared by the expert review team as part of the initial check of the annual inventory submitted in accordance with decision 15/CMP.1. It reflects the content of the inventory submission of 2013 as originally submitted by the Party, and of the resubmission received by 27 May.

2. In this report, the following abbreviations are used:

AAU: assigned amount unit

CER: certified emission reduction CRF: common reporting format ERU: emission reduction unit

GHG: greenhouse gas

KP-LULUCF: Article 3, paragraphs 3 and 4, activities under the Kyoto Protocol

ICER: long-term certified emission

reduction

LULUCF: land use, land-use change and

forestry

NIR: national inventory report

RMU: removal unit

SBDT: sectoral background data tables SEF: standard electronic format

SOPU: solvent and other product use tCER: temporary certified emission

reduction

Notation keys
C: confidential

IE: included elsewhere

NA: not applicable NE: not estimated

NO: not occurring

Gases

CO<sub>2</sub>: carbon dioxide

CH<sub>4</sub>: methane N<sub>2</sub>O: nitrous oxide

HFCs: hydrofluorocarbons

PFCs: perfluorocarbons SF<sub>6</sub>: sulphur hexafluoride NO<sub>X</sub>: nitrogen oxides

CO: carbon monoxide

NMVOCs: non-methane volatile organic

compounds

SO<sub>2</sub>: sulphur dioxide



		(	GREENH	OUSE GAS	SINVENT	ORY SUBMISS	SION				
		Date of re	eceipt	Date of resi	ubmission	Comments					
	NIR	15 Apri	1 2013	18 May 2	2013						
tion	CRF tables <sup>a</sup>	15 Apri	1 2013	18 May 2	2013						
forma	Additional information <sup>b</sup>										
General information	CRF provided for years	1988–20	011								
Gene	Base year or period <sup>c</sup>	1988	Base y	ear for HF	Cs, PFC	s and $SF_6^d$	1995				
	Gases covered	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	HFCs	PFCs	SF <sub>6</sub>	$NO_X$	CO	NMVOCs	$SO_2$
		✓	✓	<b>✓</b>	✓	✓	<b>√</b>	<b>✓</b>	✓	<b>√</b>	<b>✓</b>
NIR	Description	UNFCC provision	CC repor	ting guide ecision 14	elines <sup>e</sup> on /CP.11, e	annual inver	ntories h an a	followinnotate	ing inco	ed in the upda orporation of the of the NIR.	
	Language of NIR	English									
RF	Missing source category cent for categories includ to the Kyoto Protocol			No miss	sing sourc	ce category la	rger tl	nan 7 pe	er cent l	nas been ident	ified.

- <sup>a</sup> CRF tables are contained in document FCCC/SBSTA/2006/9, annex II.
- <sup>b</sup> Additional information can be any information submitted by a Party in conjunction with the NIR or CRF tables.
- <sup>c</sup> Parties included in Annex I to the Convention undergoing the process of transition to a market economy may use a base year or a period of years other than 1990, in accordance with the provisions of Article 4, paragraph 6, of the Convention and decisions 9/CP.2 and 11/CP.4.
- <sup>d</sup> A Party may select 1990 or 1995 as the base year for the fluorinated gases in accordance with Article 3, paragraph 8, of the Kyoto Protocol.
- <sup>e</sup> "Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual inventories" (FCCC/SBSTA/2006/9).
- <sup>f</sup> A Party has not reported an estimate for an Annex A category that accounted for 7 per cent or more of the Party's aggregate emissions (decision 15/CMP.1, para. 3(b)).

	SUBMISSION OF S	UPPLEMENTARY	INFORMATION UNI	DER ARTICLE 7.1
		Date of receipt	Date of resubmission	Comments
ation	KP-LULUCF information <sup>a</sup>	15 April 2013	18 May 2013	NIR page 437, chapter 11
information	KP-LULUCF CRF <sup>b</sup>	15 April 2013	18 May 2013	CRF provided for years: 2008–2011
supplementary	Information on Kyoto units (ERUs, CERs, RMUs and AAUs) <sup>c</sup>	15 April 2013	18 May 2013	NIR page 468, chapter 12
olddns.	SEF <sup>d</sup> with Kyoto units	15 April 2013		
ting of	Change in national system <sup>e</sup>	15 April 2013	18 May 2013	NIR page 473, chapter 13
Reporting	Change in national registry <sup>e</sup>	15 April 2013	18 May 2013	NIR page 474, chapter 14
	Minimization of adverse impacts <sup>e</sup>	15 April 2013	18 May 2013	NIR page 478, chapter 15

<sup>&</sup>lt;sup>a</sup> Parties are required to include in their annual submission information on anthropogenic GHG emissions by sources and removals by sinks from LULUCF activities under Article 3, paragraph 3, of the Kyoto Protocol, and, if any, elected activities under Article 3, paragraph 4, in accordance with the annex to decision 15/CMP.1, paragraphs 5–9.

<sup>&</sup>lt;sup>b</sup> Parties are required to report anthropogenic GHG emissions by sources and removals by sinks from LULUCF activities under Article 3, paragraph 3, of the Kyoto Protocol, and, if any, elected activities under Article 3, paragraph 4, using the agreed CRF tables adopted under decision 6/CMP.3. Parties may also elect to report these tables for the base year or 1990.

Parties are required to include in their annual submission information on ERUs, CERs, tCERs, ICERs, AAUs and RMUs, in accordance with the annex to decision 15/CMP.1, section I.E.

<sup>&</sup>lt;sup>d</sup> SEF for reporting Kyoto units, as adopted under decision 14/CMP.1 and required by the annex to decision 15/CMP.1, paragraph

<sup>11.</sup>The requirements for Parties to report on changes in national systems in accordance with Article 5, paragraph 1, changes in accordance with Article 3 paragraph 14, are set out in sections I.F, I.G national registries, and the minimization of adverse impacts in accordance with Article 3, paragraph 14, are set out in sections I.F, I.G and I.H, respectively, of the annex to decision 15/CMP.1.

	Provision	n of info	rmation for	the lates		PAR' l inve		ar in t	he commo	on rep	orting format: 2011			
	Energy	I	Industrial p		SOPU		Agricult		LULUC		KP-LULUCF <sup>a</sup>		Waste	?
Sectoral report	1	<b>√</b>	2(I)	<b>✓</b>	3	✓	4	✓	5	✓	5(KP)	<b>√</b>	6	✓
tables		,	2(II)	<b>√</b>										
Sectoral	1.A(a)	<b>✓</b>	2(I).A–G	<b>√</b>	3.A-D	✓	4.A	✓	5.A	✓	5(KP-I)A.1.1	<b>√</b>	6.A	✓
background data tables	1.A(b)	<b>√</b>	2(II).C	<b>√</b>			4.B(a)	✓	5.B	<b>√</b>	5(KP-I)A.1.2	<b>√</b>	6.B	<b>√</b>
	1.A(c)	<b>√</b>	2(II).E	<b>√</b>			4.B(b)	✓	5.C	<b>√</b>	5(KP-I)A.1.3	<b>√</b>	6.C	<b>√</b>
	1.A(d)	<b>✓</b>	2(II).F	<b>√</b>			4.C	✓	5.D	<b>√</b>	5(KP-I)A.2	<b>√</b>		
	1.B.1	<b>✓</b>					4.D	✓	5.E	<b>√</b>	5(KP-I)A.2.1.	<b>~</b>		
	1.B.2	<b>√</b>					4.E	✓	5.F	<b>√</b>	5(KP-I)B.1.	<b>√</b>		
	1.C	<b>✓</b>					4.F	✓	5 (I)	<b>√</b>	5(KP-I)B.2.	<b>√</b>		
3	Bunkers	separate	ely 🗸						5 (II)	<b>✓</b>	5(KP-I)B.3.	<b>√</b>		
Salon									5 (III)	<b>√</b>	5(KP-I)B.4.	<b>√</b>		
									5 (IV)	<b>✓</b>	5(KP-II)1	<b>√</b>		
									5 (V)	<b>√</b>	5(KP-II)2	<b>√</b>		
											5(KP-II)3	<b>√</b>		
											5(KP-II)4	<b>√</b>		
											5(KP-II)5	<b>✓</b>		
											Accounting table	<b>✓</b>		
Summary tables	Summar	ry 1.A	<b>√</b>	Summ	ary 1.B		<b>√</b>			Sum	mary 2		-	/
Other tables	Summar	ry 3	<b>√</b>	Table '	7 (Key cat	egorie	es) 🗸			Tabl	e 9(a) (Completeness)	)	,	/
	Table 10	(Trends	s) 🗸				ı			Tabl	e 9(b) (Completeness	)		
Comments			1	1										

<sup>&</sup>lt;sup>a</sup> Parties are required to report anthropogenic GHG emissions by sources and removals by sinks from LULUCF activities under Article 3, paragraph 3, of the Kyoto Protocol, and, if any, elected activities under Article 3, paragraph 4, using the agreed CRF tables adopted under decision 6/CMP.3.

					PAF	RTI						
	Provision of i	information for	the lates	t reported	linventory	year in the c	ommon rep	orting fo	rmat: 2011 (	continued	1)	
Totals	Provided for gases	CO₂ ✓	CH <sub>4</sub>	<b>V</b>	$N_2O$	<b>~</b>	HFCs ✓		PFCs 🗸	ı	$SF_6$	
Tot	Provided for years	1988–2011	1988–	2011	1988-	-2011	1991–2011		2008–2011		1988–	2011
		Reference appr	oach	Sectoral a	ıpproach	Difference m	ore than 2 p	er cent	If difference	e is more	than 2	2 per cent
$CO_2$	Comparison of CO <sub>2</sub> from fuel combustion	<b>√</b>		✓		✓			Explanation provided	1		
$SF_{\delta}$					HFCs		PFCs			$SF_6$		
PFCs, Si	Disaggregation by sp	pecies			✓		<b>√</b>					
Cs, PF	Reporting of actual a	-			Actual	Potential	Actual	Potenti	al	Actual		Potential
HFCs,	estimates in the categ and SF <sub>6</sub>	ory consumptio	n of halo	ocarbons	<b>√</b>	<b>√</b>	✓			<b>✓</b>		✓
tion	Used in	Summary table	1.A	~	Sectoral	report tables	<b>✓</b>	Sector	al backgrour	nd data ta	ıbles	<b>√</b>
Notation keys	Comments											

																PART II	
				T						Prov	ision	of c	omn	on r	epor	ting format tables for y	rears reported
				Years													
				Base year <sup>a</sup>	0661	2661	2000	2004	2005	2006	2002	2008	2009	2010	2011	Information gaps relating to reporting <sup>b</sup>	Comments
	Secto	oral report: ta	ble 1	<b>√</b>	<b>√</b>	✓	<b>√</b>	✓	✓	✓	✓	<b>√</b>	<b>√</b>	✓	<b>√</b>		
		Table 1.A(a)		✓	✓	<b>√</b>	✓	<b>√</b>	✓	<b>√</b>	✓	<b>√</b>	✓	✓	✓		
		Table 1.A(b)		<b>√</b>	<b>✓</b>	✓	✓	<b>√</b>	<b>✓</b>	<b>√</b>	✓	✓	✓	✓	✓		
Energy		Table 1.A(c)		✓	<b>√</b>	✓	✓	✓	<b>√</b>	✓	✓	<b>√</b>	✓	✓	<b>√</b>		
Ene	SBDT	Table 1.A(d)		✓	<b>√</b>	✓	<b>√</b>										
		Table 1.B.1		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
		Table 1.B.2		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
		Table 1.C		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
	Secto		Table 2(I)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
	геро	113.	Table 2(II)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
cesses		Table 2(I).A-	-G	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	The cell for AD description is blank for 2.B.5 Other - carbon black in 1999.
Industrial processes		Table 2(II).C		<b>√</b>	✓	<b>√</b>	<b>✓</b>	<b>√</b>	✓	<b>√</b>	<b>√</b>	✓	<b>√</b>	✓	✓		No numerical data are reported in this table for 1988–2011. For 1988–2011, the notation keys NO, NA, C are used.
Indi	SBDT	Table 2(II).E		✓	✓	✓	✓	✓	<b>√</b>	✓	✓	<b>√</b>	✓	✓	✓		No numerical data are reported in this table for 1988–2011. For 1988–2011, the notation keys NO, NA are used.
		Table 2(II).F		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		

								P	rovis	sion (	of co	mmo	n rep	orti	PART II	ears reported (continued)
			Years													
			Base year <sup>a</sup>	0661	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	Information gaps relating to reporting <sup>b</sup>	Comments
U	Secto	oral report: Table 3	<b>√</b>	✓	✓	✓	✓	<b>V</b>	<b>V</b>	✓	✓	✓	<b>√</b>	✓		
SOPU	SBDT	Table 3.A–D	<b>√</b>	✓	<b>√</b>	✓	✓	✓	✓	✓	<b>√</b>	<b>V</b>	<b>V</b>	✓	<b>√</b>	Some cells for AD description are blank.
	Secto	oral report: Table 4	<b>√</b>	<b>√</b>	✓	<b>V</b>	<b>√</b>	<b>√</b>	<b>√</b>	<b>√</b>	✓	<b>√</b>	✓	<b>√</b>		
		Table 4.A	<b>√</b>	✓	<b>✓</b>	<b>√</b>	<b>√</b>	<b>✓</b>	<b>✓</b>	<b>√</b>	<b>✓</b>	<b>√</b>	<b>✓</b>	<b>√</b>		
		Table 4.B(a)	<b>√</b>	✓	<b>√</b>	<b>√</b>	<b>√</b>	<b>V</b>	<b>V</b>	<b>✓</b>	✓	✓	<b>✓</b>	<b>√</b>		
ıre		Table 4.B(b)	<b>√</b>	✓	<b>√</b>	<b>√</b>	<b>√</b>	<b>V</b>	<b>V</b>	<b>✓</b>	✓	✓	<b>✓</b>	<b>√</b>		
Agriculture	SBDT	Table 4.C	<b>√</b>	<b>√</b>	<b>√</b>	<b>~</b>	✓	<b>✓</b>	<b>✓</b>	✓	<b>√</b>	<b>√</b>	<b>√</b>	✓		
A	IS	Table 4.D	<b>√</b>	✓	<b>V</b>	<b>√</b>	<b>√</b>	<b>V</b>	<b>V</b>	<b>✓</b>	✓	✓	<b>√</b>	<b>~</b>		
		Table 4.E	✓	✓	✓	✓	✓	✓	✓	✓	<b>√</b>	<b>V</b>	<b>V</b>	✓		No numerical data are reported in this table for 1988–2011. For 1988–2011, the notation key NA is used.
		Table 4.F	<b>√</b>	✓	✓	<b>√</b>	✓	✓	✓	✓	✓	<b>√</b>	<b>√</b>	✓		

								P	rovis	sion	of co	mmo	n rep	orti	PART II ng format tables for ye	ears reported (continued)
			Years													
			Base year <sup>a</sup>	0661	1995	2000	2004	2005	2006	2007	2008	5000	2010	2011	Information gaps relating to reporting <sup>b</sup>	Comments
	Secto	oral report: Table 5	✓	<b>✓</b>	✓	✓	✓	<b>V</b>	✓	✓	✓	✓	✓	✓		
		Table 5.A	<b>√</b>	<b>✓</b>	✓	✓	<b>√</b>	<b>√</b>	✓	✓	✓	✓	✓	✓		
		Table 5.B	✓	<b>✓</b>	✓	<b>√</b>	<b>√</b>	<b>✓</b>	✓	✓	✓	✓	✓	<b>V</b>		
		Table 5.C	✓	<b>V</b>	✓	<b>√</b>	<b>√</b>	<b>√</b>	✓	✓	✓	<b>√</b>	✓	✓		
		Table 5.D	✓	<b>V</b>	✓	<b>√</b>	<b>√</b>	<b>√</b>	✓	✓	✓	<b>√</b>	✓	✓		
		Table 5.E	✓	✓	✓	✓	<b>√</b>	✓	✓	✓	✓	<b>√</b>	✓	✓		
LULUCF		Table 5.F	✓	✓	✓	✓	<b>√</b>	✓	✓	<b>√</b>	✓	<b>V</b>	<b>√</b>	<b>√</b>		
TOL	SBDT	Table 5 (I)	<b>√</b>	✓	✓	<b>√</b>	✓	✓	<b>√</b>	<b>√</b>	✓	<b>√</b>	✓	✓		No numerical data are reported in this table for 1988–2011. For 1988–2011, the notation keys NO, NA are used.
		Table 5 (II)	<b>√</b>	✓	✓	<b>√</b>	✓	✓	<b>√</b>	<b>√</b>	<b>√</b>	<b>√</b>	<b>√</b>	✓		No numerical data are reported in this table for 1988–2011. For 1988–2011, the notation keys NA, NO are used.
		Table 5 (III)	<b>√</b>	✓	✓	✓	<b>√</b>	✓	✓	<b>✓</b>	✓	<b>~</b>	<b>√</b>	<b>√</b>		
		Table 5 (IV)	<b>√</b>	✓	✓	✓	✓	✓	<b>√</b>	<b>√</b>	<b>√</b>	✓	✓	✓		No numerical data are reported in this table for 1988–2011. For 1988–2011, the notation keys NO, NA are used.
		Table 5 (V)	✓	✓	✓	✓	✓	✓	<b>√</b>	✓	✓	✓	✓	✓		

							Pr	ovisi	on of	f con	ımor	ı rep	ortin		PART II rmat tables for years i	reported (continued)
			Years													
			Base year <sup>a</sup>	0661	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	Information gaps relating to reporting <sup>b</sup>	Comments
	Sect	oral report: Table 5 (KP)									<b>√</b>	✓	✓	✓		
•		Table 5 (KP-I) A.1.1									<b>V</b>	✓	✓	✓		
		Table 5 (KP-I )A.1.2									✓	✓	✓	<b>√</b>		No numerical data are reported in this table for 2008–2011. For these years the notation key NO is used.
		Table 5 (KP-I) A.1.3									✓	<b>√</b>	<b>√</b>	<b>√</b>		No numerical data are reported in this table for 2008–2011. For these years the notation key NA is used.
		Table 5 (KP-I) A.2									<b>✓</b>	<b>✓</b>	<b>✓</b>	<b>√</b>		
		Table 5 (KP-I) A.2.1									<b>√</b>	✓	✓	<b>V</b>		No numerical data are reported in this table for 2008–2011. For these years the notation key NA is used.
UCF		Table 5 (KP-I) B.1									✓	✓	✓	<b>√</b>		No numerical data are reported in this table for 2008–2011. For these years the notation key NA is used.
KP-LULUCF	SBDT	Table 5 (KP-I) B.2									✓	✓	✓	✓		No numerical data are reported in this table for 2008–2011. For these years the notation key NA is used.
		Table 5 (KP-I) B.3									✓	✓	✓	<b>√</b>		No numerical data are reported in this table for 2008–2011. For these years the notation key NA is used.
		Table 5 (KP-I) B.4									✓	✓	✓	<b>√</b>		No numerical data are reported in this table for 2008–2011. For these years the notation key NA is used.
		Table 5 (KP-II) 1									✓	✓	✓	<b>√</b>		No numerical data are reported in this table for 2008–2011. For these years the notation key NO is used.
		Table 5 (KP-II) 2									✓	<b>√</b>	✓	<b>V</b>		No numerical data are reported in this table for 2008–2011. For these years the notation key NO is used.
		Table 5 (KP-II) 3									✓	✓	✓	<b>V</b>		No numerical data are reported in this table for 2008–2011. For these years the notation key NO is used.

						Pre	ovisi	on of	con	ımon	rep	ortin		PART II rmat tables for years r	reported (continued)
		Years													
		Base year <sup>a</sup>	0661	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	Information gaps relating to reporting <sup>b</sup>	Comments
	Table 5 (KP-II) 4									<b>√</b>	<b>√</b>	✓	✓		No numerical data are reported in this table for 2008–2011. For these years the notation key NO is used.
,	Γable 5 (KP-II) 5									✓	✓	<b>√</b>	✓		No numerical data are reported in this table for 2008–2011. For these years the notation key NO is used.
Acco	unting table									✓	✓	✓	✓		

							Prov	ision	of co	omm	on re	port			RT II t tables for years repo	rted (continued)
			Years													
			Base year <sup>a</sup>	0661	1995	2000	2004	2005	2006	2007	2008	2009	2010	2011	Information gaps relating to reporting <sup>b</sup>	Comments
	Sect	oral report: Table 6	<b>√</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
ste		Table 6.A	<b>√</b>	<b>✓</b>	<b>√</b>											
Waste	SBDT	Table 6.B	<b>√</b>	<b>√</b>	<b>√</b>	<b>✓</b>	<b>✓</b>	<b>✓</b>	<b>✓</b>	<b>✓</b>	<b>✓</b>	<b>√</b>	✓	<b>√</b>		
	-	Table 6.C	<b>√</b>	<b>✓</b>	<b>√</b>											
		Summary 1.A	<b>√</b>	<b>√</b>	<b>√</b>	<b>✓</b>	<b>✓</b>	<b>✓</b>	<b>✓</b>	<b>✓</b>	<b>✓</b>	<b>√</b>	✓	<b>√</b>		
		Summary 1.B	<b>√</b>	<b>✓</b>	<b>√</b>											
		Summary 2 (CO <sub>2</sub> equivalent emissions)	<b>√</b>	<b>√</b>	<b>√</b>	✓	✓	✓	✓	✓	✓	<b>√</b>	<b>√</b>	✓		
tables		Summary 3 (Methods/emission factors)	✓	<b>√</b>	<b>√</b>	✓	✓	✓	✓	<b>√</b>	✓	<b>√</b>	<b>√</b>	✓		
other		Table 7 (Key categories)	<b>√</b>	<b>✓</b>	<b>√</b>											
Summary and other tables		Table 8(a) (Recalculation – recalculated data)	<b>√</b>	<b>V</b>	<b>V</b>	✓	<b>√</b>	<b>√</b>	✓	<b>√</b>	✓	<b>√</b>	<b>√</b>			
Sun		Table 8(b) (Recalculation – explanatory information)	<b>√</b>								✓		<b>V</b>		<b>✓</b>	
		Table 9(a) (Completeness)	<b>√</b>	✓	✓	<b>V</b>	✓	✓	<b>✓</b>	✓	<b>√</b>	✓	✓	<b>√</b>	✓	
		Table 9(b) (Completeness)														
		Table 10 (Trends)	<b>√</b>	<b>√</b>	✓	<b>~</b>	<b>✓</b>	✓	<b>V</b>	<b>√</b>	<b>✓</b>	✓	<b>√</b>	✓		

<sup>&</sup>lt;sup>a</sup> Parties included in Annex I to the Convention undergoing the process of transition to a market economy are allowed to use a base year or a period of years other than 1990, in accordance with the provisions of Article 4, paragraph 6, of the Convention and decisions 9/CP.2 and 11/CP.4.

<sup>&</sup>lt;sup>b</sup> This column indicates that reporting gaps (blank cells) have been identified in a given table of the CRF. This was owing to limited use, or lack, of notation keys (NO, NE, NA, IE, C).

			PART III			
		Provision of info	ormation relating to recalc	ulations		
Table 8(a) (Recalculated data)	<b>✓</b>	Comments				
Recalculation reported for years	1988–2010					
Recalculated sectors/gases	Energy	Industrial processes	SOPU	Agriculture	LULUCF	Waste
$CO_2$	<b>√</b>	✓	✓		✓	<b>✓</b>
CH <sub>4</sub>	<b>✓</b>	<b>√</b>		<b>√</b>		<b>✓</b>
$N_2O$	<b>✓</b>	<b>✓</b>		<b>√</b>		<b>✓</b>
HFCs		<b>√</b>				
PFCs		<b>√</b>				
SF <sub>6</sub>						
Table 8(b) (Explanatory information)	✓	✓	✓	<b>✓</b>		<b>~</b>
Percentage difference in aggregate	e greenhouse gas	Base year estimate: <sup>a</sup>	With LULUCF:	-5.93 %	Without LULUCF:	-5.15 %
emissions		Latest recalculated year: <sup>b</sup>	With LULUCF:	-1.56 %	Without LULUCF:	-2.19 %

<sup>&</sup>lt;sup>a</sup> Parties included in Annex I to the Convention undergoing the process of transition to a market economy are allowed to use a base year or a period of years other than 1990, in accordance with the provisions of Article 4, paragraph 6, of the Convention and decisions 9/CP.2 and 11/CP.4.

<sup>b</sup> The latest recalculated year is the submission year minus 3.

	PART IV		
	Provision of information relating to KP-LULUCF activities under	Article 3, p	aragraphs 3 and 4
		Provided	Observation
	Emissions by sources and removals by sinks are clearly distinguished from emissions from categories included in Annex A to the Kyoto Protocol	<b>√</b>	
	Information on how inventory methodologies have been applied taking into account IPCC good practice guidance for LULUCF <sup>a</sup> and decision 16/CMP.1	<b>√</b>	
ľ	Information on the geographical location of the boundaries of areas that encompass:		
	Units of land subject to activities under Article 3.3	✓	
:	Units of land subject to activities under Article 3.3, which would otherwise be included in land subject to elected activities under Article 3.4		Bulgaria did not elect any activity under Article 3,
	Land subject to elected activities under Article 3.4		paragraph 4.
Ī	Information on the spatial assessment unit for determining the area of accounting for afforestation, reforestation and deforestation	<b>√</b>	
	Information on GHG emissions/removals resulting from activities under Article 3.3 and 3.4 for all geographical locations reported in the current and previous years since the beginning of the commitment period or the onset of the activity, whichever comes later	<b>√</b>	
	Information on carbon pools (above-ground/below-ground biomass, litter, dead wood and soil organic carbon) that are not accounted for	<b>✓</b>	
	Information on anthropogenic GHGs from LULUCF activities under Article 3.3 and 3.4 factoring out removals from:		
	Elevated CO <sub>2</sub> concentrations above pre-industrial levels	<b>√</b>	
	Indirect nitrogen deposition	✓	
	The dynamic effects of age structure resulting from activities prior to 1 January 1990	✓	

<sup>&</sup>lt;sup>a</sup> The Intergovernmental Panel on Climate Change Good Practice Guidance for Land Use, Land-Use Change and Forestry.

PART IV				
Provision of information relating to KP-LULUCF activities under Article 3, paragraphs 3 and 4 (continued)				
			Provided	Observation
6	Specific information to be reported for Article 3.3 activities:			
Reporting requirements under decision 15/CMP.1, annex, paragraphs 5-		Activities under Article 3.3 that began on or after 1 January 1990 and before 31 December of the last year of the commitment period and are directly human induced	<b>✓</b>	
		How harvesting or forest disturbance that is followed by the re-establishment of forest is distinguished from deforestation	<b>✓</b>	
		Emissions/removals from lands harvested during the first commitment period following afforestation and reforestation on these units of land since 1990	<b>~</b>	
	Specific information to be reported for Article 3.4 activities:			
		Activities under Article 3.4 that occurred since 1 January 1990 and are human induced		
		Cropland management, grazing land management, revegetation: emissions/removals reported for each year of the commitment period and for the base year for each of the elected activities on the geographical locations reported		Bulgaria did not elect any activity under Article 3, paragraph 4.
		Emissions/removals from Article 3.4 activities that are not accounted for under activities under Article 3.3		
		Forest management: information on the extent to which GHG removals by sinks offsets the debit incurred under Article 3.3		