

CHAPTER 4

METHODOLOGICAL CHOICE AND IDENTIFICATION OF KEY CATEGORIES

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4 METHODOLOGICAL CHOICE AND IDENTIFICATION OF KEY CATEGORIES

4.1 INTRODUCTION

This chapter addresses how to identify *key categories*¹ in a national inventory. Methodological choice for individual source and sink categories is important in managing overall inventory uncertainty. Generally, inventory uncertainty is lower when emissions and removals are estimated using the most rigorous methods provided for each category or subcategory in the sectoral volumes of these *Guidelines*. However, these methods generally require more extensive resources for data collection, so it may not be feasible to use more rigorous method for every category of emissions and removals. It is therefore *good practice* to identify those categories that have the greatest contribution to overall inventory uncertainty in order to make the most efficient use of available resources. By identifying these *key categories* in the national inventory, inventory compilers can prioritise their efforts and improve their overall estimates. It is *good practice* for each country to identify its national *key categories* in a systematic and objective manner as presented in this chapter. Consequently, it is *good practice* to use results of key category analysis as a basis for methodological choice. Such a process will lead to improved inventory quality, as well as greater confidence in the estimates that are developed.

4.1.1 Definition

A *key category* is one that is prioritised within the national inventory system because its estimate has a significant influence on a country's total inventory of greenhouse gases in terms of the absolute level, the trend, or the uncertainty in emissions and removals. Whenever the term *key category* is used, it includes both source and sink categories.

4.1.2 Purpose of the key category analysis

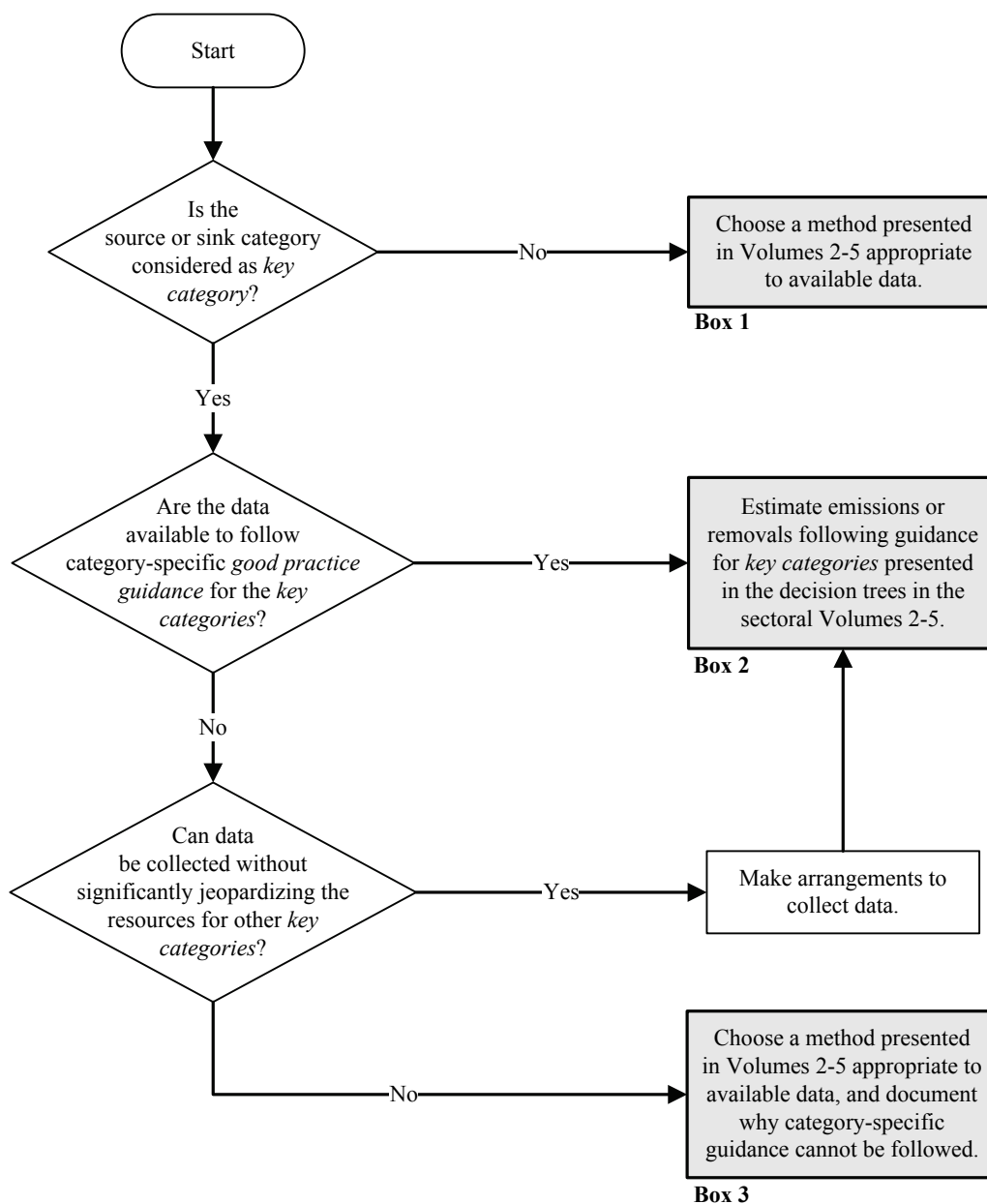
As far as possible, *key categories* should receive special consideration in terms of three important inventory aspects.

Firstly, identification of *key categories* in national inventories enables limited resources available for preparing inventories to be prioritised. It is *good practice* to focus the available resources for the improvement in data and methods onto categories identified as *key*.

Secondly, in general, more detailed higher tier methods should be selected for *key categories*. Inventory compilers should use the category-specific methods presented in sectoral decision trees in Volumes 2-5 (see Figure 4.1). For most sources/sinks, higher tier (Tier 2 and 3) methods are suggested for *key categories*, although this is not always the case. For guidance on the specific application of this principle to *key categories*, it is *good practice* to refer to the decision trees and sector-specific guidance for the respective category and additional *good practice guidance* in chapters in sectoral volumes. In some cases, inventory compilers may be unable to adopt a higher tier method due to lack of resources. This may mean that they are unable to collect the required data for a higher tier or are unable to determine country specific emission factors and other data needed for Tier 2 and 3 methods. In these cases, although this is not accommodated in the category-specific decision trees, a Tier 1 approach can be used, and this possibility is identified in Figure 4.1. It should in these cases be clearly documented why the methodological choice was not in line with the sectoral decision tree. Any *key categories* where the good practice method cannot be used should have priority for future improvements.

Thirdly, it is *good practice* to give additional attention to *key categories* with respect to quality assurance and quality control (QA/QC) as described in Chapter 6, Quality Assurance/Quality Control and Verification, and in the sectoral volumes.

¹ In Good Practice Guidance for National Greenhouse Gas Inventories (*GPG2000*, IPCC, 2000), the concept was named 'key source categories' and dealt with the inventory excluding the LULUCF Sector.

Figure 4.1 Decision Tree to choose a Good Practice method

4.1.3 General approach to identify key categories

Any inventory compiler who has prepared a national greenhouse gas inventory will be able to identify *key categories* in terms of their contribution to the absolute level of national emissions and removals. For those inventory compilers who have prepared a time series, the quantitative determination of *key categories* should include an evaluation of both the absolute level and the trend of emissions and removals. Some *key categories* may be identified only when their influence on the trend of the national inventory is taken into account.

Section 4.2 sets out general rules for identification of *key categories*, whereas the methodological approaches for determination of *key categories* are provided in Section 4.3. Both basic Approach 1 and Approach 2 which takes uncertainties into account are described. In addition to making a quantitative determination of *key categories*, it is *good practice* to consider qualitative criteria which is described in more detail in Section 4.3.3. Guidance on reporting and documentation of the key category analysis is provided in Section 4.4. Section 4.5 gives examples for key category identification.

4.2 GENERAL RULES FOR IDENTIFICATION OF KEY CATEGORIES

The results of the *key category* identification will be most useful if the analysis is done at the appropriate disaggregation level of categories. Table 4.1, Suggested aggregation level of analysis for Approach 1, lists the source and sink categories that are recommended and identifies special considerations related to the disaggregation of the analysis, where relevant. For example, the combustion of fossil fuels is a large emission source category that can be broken down into subcategories of 1st, 2nd or 3rd order, and even to the level of individual plants or boilers. Countries may adapt the recommended level of analysis in Table 4.1 to their national circumstances. In particular countries using Approach 2 will probably choose the same level of aggregation that was used for the uncertainty analysis. In some cases, disaggregation to very low levels should be avoided since it may split an important aggregated category into many small subcategories that are no longer *key*. The following guidance describes *good practice* in determining the appropriate level of disaggregation of categories to identify *key categories*:

- The analysis should be performed at the level of IPCC categories or subcategories at which the IPCC methods and decision trees are generally provided in the sectoral volumes.
- Each greenhouse gas emitted from each category should be considered separately, unless there are specific methodological reasons for treating gases collectively. For example, carbon dioxide (CO₂), methane (CH₄) and nitrous oxide (N₂O) are emitted from road transportation. The key category analysis for this source should be performed for each of these gases separately because the methods, emission factors and related uncertainties differ for each gas. In contrast, a collective analysis of all chemical species of hydrofluorocarbons (HFCs) is appropriate for the category 'Product Uses as Substitutes for Ozone Depleting Substances'.
- If data are available, the analysis should be performed for emissions and removals separately within a given category. For example, the land use categories and the pool estimates can include emissions and removals that may cancel or almost cancel at the aggregated level for the categories presented in Table 4.1. In cases where emissions and removals cancel out and where methods do not allow to estimate emissions and removals separately, the inventory compiler should include further disaggregated subcategories in the key category analysis (e.g., including two different areas, one area where carbon stock decreases occur and another area where carbon stock increases take place), in particular when the data for reported subcategories clearly show significant carbon stock changes at more disaggregate level. Similar considerations may apply in the Energy and IPPU (Industrial Processes and Product Use) Sectors, for example, in a situation where CO₂ is being captured for storage.
- Table 4.1 shows the recommended level of analysis.² Countries may choose to perform the quantitative analysis at a more disaggregated level than suggested in this table. In this case, possible cross-correlations between categories and/or subcategories should be taken into account when performing the key category analysis. When using Approach 2, the assumptions about such correlations should be the same when assessing uncertainties and identifying key categories (see Chapter 3, Uncertainties).
- The categories and gases included in Table 4.1 are those for which estimation methods are provided in the sectoral volumes. If countries develop estimates for new categories or gases for which GWPs become available, these should be added to the analysis under Miscellaneous for the appropriate sector. It is not possible to include gases for which no GWP is available since the analysis is performed using CO₂-equivalent emissions³.
- Indirect N₂O emissions from deposition of NO_x and other nitrogen compounds from categories other than AFOLU (Agriculture, Forestry and Other Land Use) Sector's are included in the key category analysis in category 5A, Indirect N₂O emissions from the atmospheric deposition of nitrogen in NO_x and NH₃. However, the 2006 Guidelines do not provide decision trees or methodological guidance for estimating emissions from NO_x and NH₃, and therefore identification of indirect N₂O as key does not have an effect on the methodological choice.

² Most correlations between categories can be avoided by using the aggregation level of this table. Some correlations remain, e.g., in fuel use between stationary combustion and transportation and for HFCs. In practice, the effect of correlations for key category analysis should be taken into account in the disaggregation level used for the Approach 2 assessment (for more advice on correlations in uncertainty analysis, see Chapter 3.)

³ The methodology is also applicable for other weighting scheme, but for the derivation of threshold for Approach 1 and 2 and for the examples in Section 4.5 CO₂-equivalent values were calculated using the global warming potentials (GWP) over a 100 year horizon of the different greenhouse gases, provided by the IPCC in its Second Assessment Report.

For each *key category* where relevant (see Table 4.1 below), the inventory compiler should determine if certain subcategories are particularly significant. Usually, for this purpose, the subcategories should be ranked according to their contribution to the aggregate *key category*. Those subcategories that contribute together more than 60 percent to the *key category* should be treated as particularly significant. It may be appropriate to focus efforts towards methodological improvements of these most significant subcategories. For those categories where subcategories need to be identified it is clearly mentioned in the appropriate decision trees in Volumes 2-5. In some cases and alternative method to identify these subcategories is used.

Source and Sink Categories to be Assessed in Key Category Analysis		Gases to be Assessed ^c	Special Considerations
Category Code ^b	Category Title ^b		
Energy			
1A1	Fuel Combustion Activities - Energy Industries	CO ₂ , N ₂ O, CH ₄	Disaggregate to main fuel types.
1A2	Fuel Combustion Activities - Manufacturing Industries and Construction	CO ₂ , N ₂ O, CH ₄	Disaggregate to main fuel types.
1A3a	Fuel Combustion Activities - Transport - Civil Aviation	CO ₂ , N ₂ O, CH ₄	Domestic aviation only.
1A3b	Fuel Combustion Activities - Transport - Road transportation	CO ₂ , N ₂ O, CH ₄	
1A3c	Fuel Combustion Activities - Transport - Railways	CO ₂ , N ₂ O, CH ₄	
1A3d	Fuel Combustion Activities - Transport - Water-borne Navigation	CO ₂ , N ₂ O, CH ₄	Disaggregate to main fuel types. Domestic Water-borne navigation only.
1A3e	Fuel Combustion Activities - Transport - Other Transportation	CO ₂ , N ₂ O, CH ₄	If this category is <i>key</i> , the inventory compiler should determine which subcategories are significant.
1A4	Fuel Combustion Activities - Other Sectors	CO ₂ , N ₂ O, CH ₄	Disaggregate to main fuel types.
1A5	Fuel Combustion Activities - Non-Specified	CO ₂ , N ₂ O, CH ₄	Disaggregate to main fuel types.
1B1	Fugitive emissions from fuels - Solid Fuels	CO ₂ , CH ₄	
1B2a	Fugitive Emissions from Fuels - Oil and Natural Gas - Oil	CO ₂ , CH ₄	If this category is <i>key</i> , the inventory compiler should determine which subcategories are significant.
1B2b	Fugitive Emissions from Fuels - Oil and Natural Gas - Natural gas	CO ₂ , CH ₄	If this category is <i>key</i> , the inventory compiler should determine which subcategories are significant.
1C	Carbon Dioxide Transport and Storage	CO ₂	If this category is <i>key</i> , the inventory compiler should determine which subcategories are significant.
1	Miscellaneous	CO ₂ , CH ₄ , N ₂ O	Assess whether other sources in the Energy Sector not listed above should be included. Key category analysis has to cover all emission sources in the inventory. Therefore all categories not presented above should be either aggregated with some other category, where relevant, or assessed separately.
Industrial Processes and Product Use			
2A1	Mineral industry - Cement Production	CO ₂	
2A2	Mineral Industry - Lime Production	CO ₂	
2A3	Mineral Industry - Glass Production	CO ₂	

TABLE 4.1 (CONTINUED)
SUGGESTED AGGREGATION LEVEL OF ANALYSIS FOR APPROACH 1^a

Source and Sink Categories to be Assessed in Key Category Analysis		Gases to be Assessed ^c	Special Considerations
Category Code ^b	Category Title ^b		
2A4	Mineral Industry - Other Process Uses of Carbonates	CO ₂	If this category is <i>key</i> , the inventory compiler should determine which subcategories are significant.
2B1	Chemical Industry - Ammonia Production	CO ₂	
2B2	Chemical industry - Nitric Acid Production	N ₂ O	
2B3	Chemical industry - Adipic Acid Production	N ₂ O	
2B4	Chemical industry - Caprolactam, Glyoxal and Glyoxylic Acid Production	N ₂ O	If this category is <i>key</i> , the inventory compiler should determine which subcategories (caprolactam, glyoxal and glyoxylic acid) are significant.
2B5	Chemical industry - Carbide Production	CO ₂ , CH ₄ ,	
2B6	Chemical industry - Titanium Dioxide Production	CO ₂	
2B7	Chemical Industry - Soda Ash Production	CO ₂	
2B8	Chemical Industry - Petrochemical and Carbon Black Production	CO ₂ , CH ₄	If this category is <i>key</i> , the inventory compiler should determine which subcategories are significant.
2B9	Chemical Industry - Fluorochemical Production	HFCs, PFCs, SF ₆ , and other halogenated gases	All gases should be assessed jointly. If this category is <i>key</i> , the inventory compiler should determine which subcategories/gases (e.g., HFC-23 from HCFC-22 production) are significant.
2C1	Metal Industry - Iron and Steel Production	CO ₂ , CH ₄	
2C2	Metal Industry - Ferroalloys Production	CO ₂ , CH ₄	
2C3	Metal Industry - Aluminium Production	PFCs, CO ₂	PFCs should be assessed jointly. CO ₂ should be assessed separately.
2C4	Metal Industry - Magnesium Production	CO ₂ , SF ₆ , PFCs, HFCs, other halogenated gases	Methods for HFCs, PFCs and other halogenated gases are only provided at Tier 3 level. If they are not included in the inventory it is <i>good practice</i> to use qualitative considerations. (See Section 4.3.3.)
2C5	Metal Industry - Lead Production	CO ₂	
2C6	Metal Industry - Zinc Production	CO ₂	
2D	Non-Energy Products from Fuels and Solvent Use	CO ₂	If this category is <i>key</i> , the inventory compiler should determine which subcategories are significant.
2E	Electronics Industry	SF ₆ , PFCs, HCFs, other halogenated gases	All gases should be assessed jointly. If this category is <i>key</i> , the inventory compiler should determine which subcategories are significant.
2F1	Product Uses as Substitutes for Ozone Depleting Substances - Refrigeration and Air Conditioning	HFCs, PFCs	All HFC and PFC gases should be assessed jointly.
2F2	Product Uses as Substitutes for Ozone Depleting Substances - Foam Blowing Agents	HFCs	All HFC gases should be assessed jointly.

TABLE 4.1 (CONTINUED)
SUGGESTED AGGREGATION LEVEL OF ANALYSIS FOR APPROACH 1 ^a

Source and Sink Categories to be Assessed in Key Category Analysis		Gases to be Assessed ^c	Special Considerations
Category Code ^b	Category Title ^b		
2F3	Product Uses as Substitutes for Ozone Depleting Substances - Fire Protection	HFCs, PFCs	All HFC and PFC gases should be assessed jointly.
2F4	Product Uses as Substitutes for Ozone Depleting Substances - Aerosols	HFCs, PFCs	All HFC and PFC gases should be assessed jointly.
2F5	Product Uses as Substitutes for Ozone Depleting Substances - Solvents	HFCs, PFCs	All HFC and PFC gases should be assessed jointly.
2F6	Product Uses as Substitutes for Ozone Depleting Substances - Other Applications	HFCs, PFCs	All HFC and PFC gases should be assessed jointly.
2G	Other Product Manufacture and Use	SF ₆ , PFCs, N ₂ O	All PFC gases and SF ₆ should be assessed jointly. If this category is <i>key</i> , the inventory compiler should determine which subcategories are significant. N ₂ O should be assessed separately.
2	Miscellaneous	CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , other halogenated gases	Assess whether other sources in the Industrial Processes and Product Use Sector not listed above should be included. Key category analysis should cover all emission sources in the inventory. Therefore all categories not presented above should be either aggregated with some other category, where relevant, or assessed separately.
Agriculture, Forestry and Other Land Use			
3A1	Enteric Fermentation	CH ₄	If this category is <i>key</i> , the inventory compiler should determine which animal categories are significant. For <i>key categories</i> , decision trees for livestock population characterisation as well as for CH ₄ emissions estimation should be followed.
3A2	Manure Management	CH ₄ , N ₂ O	If this category is <i>key</i> , the inventory compiler should determine which animal categories and waste management systems are significant. For <i>key categories</i> , decision trees for livestock population characterisation as well as for CH ₄ or N ₂ O emissions estimation should be followed.
3B1a	Forest Land Remaining Forest Land	CO ₂	If this category is <i>key</i> , the inventory compiler should determine which pools (biomass, DOM, mineral soils, organic soils) are significant and should then follow the guidance for <i>key categories</i> in decision trees for carbon stock changes for the significant pools.
3B1b	Land Converted to Forest Land	CO ₂	If this category is <i>key</i> , the inventory compiler should determine which pools and subcategories are significant.
3B2a	Cropland Remaining Cropland	CO ₂	If this category is <i>key</i> , the inventory compiler should determine which pools are significant.

TABLE 4.1 (CONTINUED) SUGGESTED AGGREGATION LEVEL OF ANALYSIS FOR APPROACH 1 ^a			
Source and Sink Categories to be Assessed in Key Category Analysis		Gases to be Assessed ^c	Special Considerations
Category Code ^b	Category Title ^b		
3B2b	Land Converted to Cropland	CO ₂	Assess the impact of forest land converted to cropland in a separate category. ^d If this category is <i>key</i> , the inventory compiler should determine which pools and subcategories are significant
3B3a	Grassland Remaining Grassland	CO ₂	If this category is <i>key</i> , the inventory compiler should determine which pools are significant.
3B3b	Land Converted to Grassland	CO ₂	Assess the impact of forest land converted to grassland in a separate category. ^d If this category is <i>key</i> , the inventory compiler should determine which pools and subcategories are significant.
3B4ai	Peatlands Remaining Peatlands	CO ₂ , N ₂ O	
3B4aii	Flooded land remaining Flooded land	CO ₂	
3B4b	Land Converted to Wetlands	CO ₂	Assess the impact of forest land converted to wetland in a separate category (see below). ^d If this category is <i>key</i> , the inventory compiler should determine which pools and subcategories are significant.
3B5a	Settlements Remaining Settlements	CO ₂	If this category is <i>key</i> , the inventory compiler should determine which pools are significant.
3B5b	Land Converted to Settlements	CO ₂	Assess the impact of forest land converted to settlements in a separate category. ^d If this category is <i>key</i> , the inventory compiler should determine which pools and subcategories are significant.
3C1	Biomass Burning	CH ₄ , N ₂ O	
3C2	Liming	CO ₂	
3C3	Urea Application	CO ₂	
3C4	Direct N ₂ O Emissions from Managed soils	N ₂ O	If this category is <i>key</i> , the inventory compiler should determine which subcategories are significant.
3C5	Indirect N ₂ O Emissions from Managed soils	indirect N ₂ O	If this category is <i>key</i> , the inventory compiler should determine which subcategories are significant.
3C6	Indirect N ₂ O Emissions from Manure Management	indirect N ₂ O	
3C7	Rice Cultivations	CH ₄	
3D1	Harvested Wood Products	CO ₂	Use of <i>key</i> category analysis is optional.
3	Miscellaneous	CO ₂ , CH ₄ , N ₂ O	Assess whether other sources or sinks in the AFOLU Sector not listed above should be included. Key category analysis has to cover all emission sources and sinks in the inventory. Therefore all categories not presented above should be either aggregated with some other category, where relevant, or assessed separately.

TABLE 4.1 (CONTINUED)
SUGGESTED AGGREGATION LEVEL OF ANALYSIS FOR APPROACH 1 ^a

Source and Sink Categories to be Assessed in Key Category Analysis		Gases to be Assessed ^c	Special Considerations
Category Code ^b	Category Title ^b		
Waste			
4A	Solid Waste Disposal	CH ₄	If this category is <i>key</i> , the inventory compiler should determine which subcategories are significant.
4B	Biological Treatment of Solid Waste	CH ₄ , N ₂ O	
4C	Incineration and Open Burning of Waste	CO ₂ , N ₂ O, CH ₄	
4D	Wastewater Treatment and Discharge	CH ₄ , N ₂ O	Assess whether domestic or industrial wastewater treatment is a significant subcategory.
4	Miscellaneous	CO ₂ , CH ₄ , N ₂ O	Assess whether other sources in the Waste Sector not listed above should be included. Key category analysis has to cover all emission sources in the inventory. Therefore all categories not presented above should be either aggregated with some other category, where relevant, or assessed separately.
5A	Indirect N ₂ O Emissions from the atmospheric deposition of nitrogen in NO _x and NH ₃	indirect N ₂ O	
5B	Other	CO ₂ , N ₂ O, CH ₄ , SF ₆ , PFCs, HCFs	Include sources and sinks reported under 5B. Key category assessment has to cover all emission sources in the inventory. Therefore all categories not presented above should be either aggregated with some other category, where relevant, or assessed separately.
^a In some cases, inventory compilers may modify this list of IPCC categories to reflect particular national circumstances. ^b The categories should include the respective codes and be consistent with the IPCC terminology. ^c All the gases in this column are to be assessed separately, except 'Miscellaneous' category, where gases can be assessed jointly. There may also be some new gases other than those listed here, and those should also be assessed separately. ^d In the quantitative key category analysis, conversion of forest land is spread out under the different land-use change categories. Countries should identify and sum up the emission estimates associated with forest conversion to any other land category and compare the magnitude to the smallest category identified as key. If its size is larger than the smallest category identified as key it should be considered key.			

4.3 METHODOLOGICAL APPROACHES TO IDENTIFY KEY CATEGORIES

It is *good practice* for each country to identify its national *key categories* in a systematic and objective manner, by performing a quantitative analysis of the relationships between the level and the trend of each category's emissions and removals and total national emissions and removals.

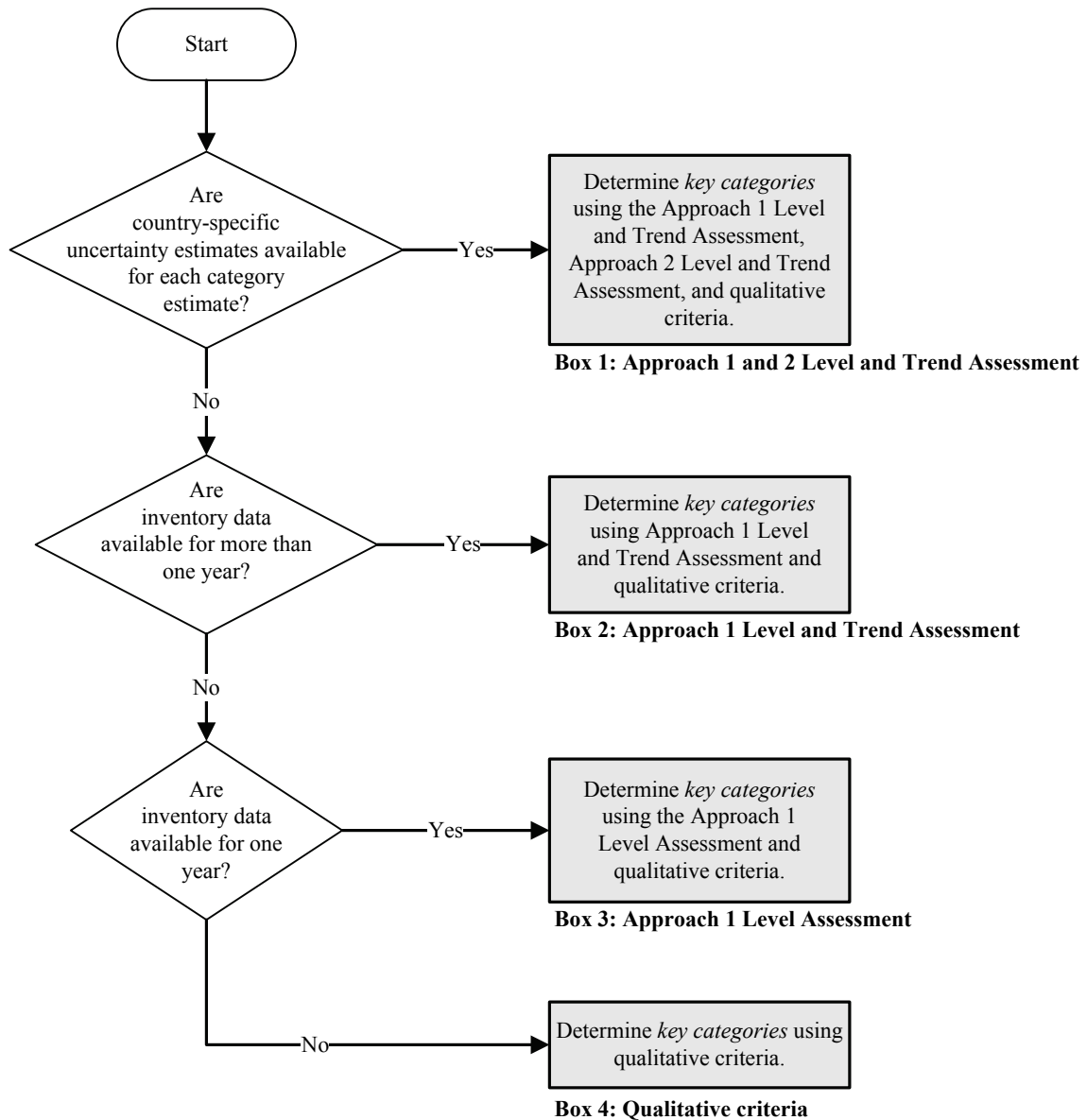
Two Approaches for performing the key category analysis have been developed. Both Approaches identify *key categories* in terms of their contribution to the absolute level of national emissions and removals and to the trend of emissions and removals.

In Approach 1, *key categories* are identified using a pre-determined cumulative emissions threshold. *Key categories* are those that, when summed together in descending order of magnitude, add up to 95 percent of the total level⁴. The method is described in more detail in Section 4.3.1, Approach 1 to identify key categories.

⁴ The pre-determined threshold has been determined based on an evaluation of several inventories, and is aimed at establishing a general level where 90% of inventory uncertainty will be covered by key categories.

Approach 2 to identify *key categories* can be used by inventory compilers, if category uncertainties or parameter uncertainties are available. Under Approach 2, categories are sorted according to their contribution to uncertainty. This approach is described in more detail in Section 4.3.2, Approach 2 to identify key categories. Results of Approach 2 are additional to Approach 1. If both the Approach 1 and the Approach 2 assessment have been performed, it is *good practice* to report the results of the Approach 2 analysis in addition to the results of Approach 1. Results of both Approach 1 and 2 should be used when setting priorities to inventory preparation. Figure 4.2, Decision Tree to identify key categories, illustrates how inventory compilers can determine which Approach to be used for the identification of *key categories*.

Figure 4.2 Decision Tree to identify key categories



Any country that has developed a greenhouse gas inventory can perform Approach 1 Level Assessment to identify the categories whose level has a significant effect on total national emissions and removals. Those inventory compilers that have developed inventories for more than one year will also be able to perform Approach 1 Trend Assessment and identify categories that are *key* because of their contribution to the total trend of national emissions and removals.

4.3.1 Approach 1 to identify key categories

Approach 1 to identify *key categories* assesses the influence of various categories of sources and sinks on the *level*, and possibly the *trend*, of the national greenhouse gas inventory. When the inventory estimates are available for

several years, it is *good practice* to assess the contribution of each category to both the level and trend of the national inventory. If only a single year's inventory is available, a level assessment should be performed.

Approach 1 can readily be accomplished using a spreadsheet analysis. Tables 4.2 and 4.3 in the following sections illustrate the format of the analysis. Separate spreadsheets are suggested for the level and trend assessments because it is necessary to sort the results of the analysis according to two different columns. It is more difficult to track the process if the analyses are combined in the same table. In both tables, columns A through D are inputs of the national inventory data. Section 4.5 illustrates the application of the Approach 1 to the Finnish inventory.

LEVEL ASSESSMENT

The contribution of each source or sink category to the total national inventory level is calculated according to Equation 4.1:

<p>EQUATION 4.1 LEVEL ASSESSMENT (APPROACH 1)</p> <p>Key category level assessment = source or sink category estimate / total contribution</p> $L_{x,t} = E_{x,t} / \sum_y E_{y,t} $
--

Where:

- $L_{x,t}$ = level assessment for source or sink x in latest inventory year (year t).
 $|E_{x,t}|$ = absolute value of emission or removal estimate of source or sink category x in year t
 $\sum_y |E_{y,t}|$ = total contribution, which is the sum of the absolute values of emissions and removals in year t calculated using the aggregation level chosen by the country for key category analysis. Because both emissions and removals are entered with positive sign⁵, the total contribution/level can be larger than a country's total emissions less removals.⁶

Key categories according to Equation 4.1 are those that, when summed together in descending order of magnitude, add up to 95 percent of the sum of all $L_{x,t}$.

Table 4.2 presents a spreadsheet that can be used for the level assessment. An example of the use of the spreadsheet is given in Section 4.5.

TABLE 4.2 SPREADSHEET FOR THE APPROACH 1 ANALYSIS – LEVEL ASSESSMENT						
A	B	C	D	E	F	G
IPCC Category Code	IPCC Category	Greenhouse Gas	Latest Year Estimate $E_{x,t}$ [in CO ₂ -equivalent units]	Absolute Value of Latest Year Estimate $ E_{x,t} $	Level Assessment $L_{x,t}$	Cumulative Total of Column F
Total				$\sum_y E_{y,t} $	1	

Where:

- Column A: code of IPCC categories (See Table 8.2 in Chapter 8, Reporting Guidance and Tables.)
 Column B: description of IPCC categories (See Table 8.2 in Chapter 8.)
 Column C: greenhouse gas from the category

⁵ Removals are entered as absolute values to avoid an oscillating cumulative value $L_{x,t}$ as could be the case if removals were entered with negative signs, and thus to facilitate straightforward interpretation of the quantitative analysis.

⁶ This equation can be used in any situation, regardless of whether the national greenhouse gas inventory is a net source (as is most common) or a net sink.

Column D:	value of emission or removal estimate of category x in latest inventory year (year t) in CO ₂ -equivalent units
Column E:	absolute value of emission or removal estimate of category x in year t
Column F:	level assessment following Equation 4.1
Column G:	cumulative total of Column F

Inputs to Columns A-D will be available from the inventory. The total of Column D presents the net emissions and removals. In Column E, absolute values are taken from each value in Column D. The sum of all entries in Column E is entered in the total line of Column E (note that this total may not be the same as the total net emissions and removals). In Column F, the level assessment is computed according to Equation 4.1. Once the entries in Column F are computed, the categories in the table should be sorted in descending order of magnitude according to Column F. After this step, the cumulative total summed in Column F can be calculated into Column G. *Key categories* are those that, when summed together in descending order of magnitude, add up to 95 percent of the total in Column G. Where the method is applied correctly, the sum of entries in Column F must be 1. The rationale for the choice of the 95 percent threshold for the Approach 1 builds on Rypdal and Flugsrud (2001) and is also presented in *GPG2000*, Section 7.2.1.1 in Chapter 7.

It is also *good practice* to examine categories identified between threshold of 95 percent and 97 percent carefully with respect to the qualitative criteria (see Section 4.3.3).

The level assessment should be performed for the base year of the inventory and for the latest inventory year (year t). If estimates for the base year have changed or been recalculated, the base year analysis should be updated. Key category analysis can also be updated for other recalculated years. In many cases, however, it is sufficient to derive conclusions regarding methodological choice, resource prioritisation or QA/QC procedures without an updated key category analysis for the entire inventory time series. Any category that meets the threshold for the base year or the most recent year should be identified as *key*. However, the interpretation of the results of the key category analysis should take longer time series than the most recent year into account if key category analyses are available. Because some categories having emissions/removals that fluctuate from year to year may be identified as *key categories* in one year but not in the next year. Therefore, for categories between thresholds of 95 and 97 percent it is suggested to compare the most recent key category analysis with the assessments for three or more previous years. If a category has been *key* for all or most previous years according to the either level or trend assessments or both (the two assessments should be considered separately), they should be identified as *key* in the latest year estimate except in cases where a clear explanation can be provided why a category may no longer be *key* in any future years. These additional categories should be addressed in the reporting table for *key categories* by using a column for comments (see Table 4.4 and reporting table for *key categories* in Section 4.4 for more information). The qualitative criteria presented in Section 4.3.3 may also help to identify which categories with fluctuating emissions or removals should be considered as *key categories*.

TREND ASSESSMENT

The purpose of the trend assessment is to identify categories that may not be large enough to be identified by the level assessment, but whose trend is significantly different from the trend of the overall inventory, and should therefore receive particular attention. The Trend Assessment can be calculated according to Equation 4.2 if more than one year of inventory data are available.

EQUATION 4.2
TREND ASSESSMENT (APPROACH 1)

$$T_{x,t} = \frac{|E_{x,0}|}{\sum_y |E_{y,0}|} \cdot \left| \left[\frac{(E_{x,t} - E_{x,0})}{|E_{x,0}|} \right] - \frac{\left(\sum_y E_{y,t} - \sum_y E_{y,0} \right)}{\sum_y |E_{y,0}|} \right|$$

Where:

- $T_{x,t}$ = trend assessment of source or sink category x in year t as compared to the base year (year 0)
- $|E_{x,0}|$ = absolute value of emission or removal estimate of source or sink category x in year 0
- $E_{x,t}$ and $E_{x,0}$ = real values of estimates of source or sink category x in years t and 0, respectively
- $\sum_y E_{y,t}$ and $\sum_y E_{y,0}$ = total inventory estimates in years t and 0, respectively

The trend of category refers to the change in the source or sink category emissions or removals over time, computed by subtracting the base year (year 0) estimate for source or sink category x from the latest inventory year (year t) estimate and dividing by the absolute value of the base year estimate.

The total trend refers to the change in the total inventory emissions (or removals) over time, computed by subtracting the base year (year 0) estimate for the total inventory from the latest year (year t) estimate and dividing by the absolute value of the base year estimate.

In circumstances where the base year emissions for a given category are zero, the expression may be reformulated to avoid zero in the denominator (see Equation 4.3).

EQUATION 4.3
TREND ASSESSMENT WITH ZERO BASE YEAR EMISSIONS

$$T_{x,t} = \left| \frac{E_{x,t}}{\sum_y |E_{y,0}|} \right|$$

The trend assessment identifies categories whose trend is different from the trend of the total inventory, regardless whether category trend is increasing or decreasing, or is a sink or source. Categories whose trend diverges most from the total trend should be identified as *key*, when this difference is weighted by the level of emissions or removals of the category in the base year.

Table 4.3 outlines a spreadsheet that can be used for the Approach 1 Trend Assessment.

TABLE 4.3 SPREADSHEET FOR THE APPROACH 1 ANALYSIS – TREND ASSESSMENT							
A	B	C	D	E	F	G	H
IPCC Category Code	IPCC Category	Greenhouse Gas	Base Year Estimate $E_{x,0}$	Latest Year Estimate $E_{x,t}$	Trend Assessment $T_{x,t}$	% Contribution to Trend	Cumulative Total of Column G
Total					$\sum_y T_{y,t}$	1	

Where:

- Column A: code of IPCC categories (See Table 8.2 in Chapter 8.)
- Column B: description of IPCC categories (See Table 8.2 in Chapter 8.)
- Column C: greenhouse gas from the category
- Column D: base year estimate of emissions or removals from the national inventory data, in CO₂-equivalent units. Sources and sinks are entered as real values (positive or negative values, respectively).
- Column E: latest year estimate of emissions or removals from the most recent national inventory data, in CO₂-equivalent units. Sources and sinks are entered as real values (positive or negative values, respectively).
- Column F: trend assessment from Equation 4.2 (from Equation 4.3 for zero base year emissions)
- Column G: percentage contribution of the category to the total of trend assessments in last row of Column F, i.e., $T_{x,t} / \sum_y T_{y,t}$.
- Column H: cumulative total of Column G, calculated after sorting the entries in descending order of magnitude according to Column G.

The entries in Columns A, B, C and E should be identical to those used in the Table 4.2, Spreadsheet for the Approach 1 analysis - Level Assessment. The base year estimate in Column D is always entered in the spreadsheet, while the latest year estimate in Column E will depend on the year of analysis. The value of $T_{x,t}$

(which is always positive) should be entered in Column F for each category of sources and sinks, following Equation 4.2, and the sum of all the entries entered in the total line of the table. The percentage contribution of each category to the total of Column F should be computed and entered in Column G. The categories (i.e., the rows of the table) should be sorted in descending order of magnitude, based on Column G. The cumulative total of Column G should then be computed in Column H. *Key categories* are those that, when summed together in descending order of magnitude, add up to more than 95 percent of the total of Column F. An example of Approach 1 analysis for the level and trend is given in Section 4.5.

The trend assessment treats increasing and decreasing trends similarly. However, for the prioritisation of resources, there may be specific circumstances where countries may not want to invest additional resources in the estimation of *key categories* with decreasing trends. Underlying reasons why a category showing strong decreasing trend could be *key* include activity decrease, mitigation measures leading to reduced emission factors or abatement measures (e.g., F-gases, chemical production) changing the production processes. In particular for a long-term decline of activities (not volatile economic trends) and when the category is not *key* from the level assessment, it is not always necessary to implement higher tier methods or to collect additional country-specific data if appropriate explanations can be provided why a category may not become more relevant again in the future. This could be the case e.g., for emissions from coal mining in some countries where considerable number of mines are closed or where certain production facilities are shut down. Regardless of the method chosen, countries should endeavour to use the same method for all years in a time series, and therefore it may be more appropriate to continue using a higher tier method if it had been used for previous years.

For other reasons of declining trends such as the introduction of abatement measures or other emission reduction measures, it is important to prioritise resources for the estimation of such categories that were identified as *key* in the trend assessment. Irrespective of the methodological choice, inventory compilers should clearly and precisely explain and document categories with strongly decreasing trends and should apply appropriate QA/QC procedures.

KEY CATEGORY ANALYSIS FOR A SUBSET OF INVENTORY ESTIMATES

The IPCC Good Practice Guidance for Land Use, Land-Use Change and Forestry (GPG-LULUCF, IPCC, 2003) provided guidance on how to conduct a key category analysis using a stepwise approach, identifying first the *key* (source) categories for the inventory excluding LULUCF (Land Use, Land-Use Change and Forestry), and secondly repeating the key category analysis for the full inventory including the LULUCF categories to identify additional *key categories*. This two step approach is now integrated into one general approach. However, inventory compilers may still want to conduct a key category analysis using a subset of inventory estimates. For example inventory compilers may choose to include only emission sources in order to exclude the effects of removals from the level assessment or in order to exclude the influence of different trends for carbon fluxes from the other emission trends (see examples in Tables 4.7 and 4.8). It is *good practice* to document on what subsets the analysis was performed and the differences in results comparing with an integrated analysis.

4.3.2 Approach 2 to identify key categories

The Approach 2 to identify *key categories* of sources and sinks is based on the results of the uncertainty analysis described in Chapter 3 Uncertainties, in this Volume. Inventory compilers are encouraged to use Approach 2 in addition to Approach 1 if possible, because it will provide additional insight into the reasons why particular categories are *key* and will assist in prioritising activities to improve inventory quality and reduce overall uncertainty. For example, the order of categories resulting from Approach 2 can provide useful information for prioritisation of improvement activities.

APPLICATION OF UNCERTAINTY ESTIMATES TO IDENTIFY KEY CATEGORIES

The key category analysis may be enhanced by incorporating the national category uncertainty estimates developed in accordance with methods provided in Chapter 3. Uncertainty estimates based on the Approach 1 described in Chapter 3 are sufficient for this purpose, however, estimates based on the Approach 2 for Uncertainty Assessment should be used when available. The category uncertainties are incorporated by weighting the Approach 1 Level and Trend Assessment results according to the category percentage uncertainty. The *key category* equations are presented below.

LEVEL ASSESSMENT

Equation 4.4 describes the Approach 2 Level Assessment including uncertainty.

EQUATION 4.4
LEVEL ASSESSMENT (APPROACH 2)

$$LU_{x,t} = (L_{x,t} \cdot U_{x,t}) / \sum_y [(L_{y,t} \cdot U_{y,t})]$$

Where:

- $LU_{x,t}$ = level assessment for category x in latest inventory year (year t) with uncertainty
- $L_{x,t}$ = computed as in Equation 4.1
- $U_{x,t}$ = category percentage uncertainty in year t calculated as described in Chapter 3 and reported in Column G in Table 3.3. If the uncertainty reported in Table 3.3 is asymmetrical, the larger uncertainty should be used. The relative uncertainty will always have a positive sign.

After computing level assessment with uncertainty, results should be sorted according to decreasing order of magnitude, similarly as in Approach 1. The *key categories* are those that add up to 90 percent of the sum of all $LU_{x,t}$. This 90 percent was the basis for the derivation of the threshold used in the Approach 1 analysis (Rypdal and Flugsrud, 2001). The categories identified by the level assessment with Uncertainty that are different from categories identified by Approach 1 should also be treated as *key categories*. In addition, the order of *key categories* identified by Approach 2 may be of use for those who are planning to improve inventories.

TREND ASSESSMENT

Equation 4.5 shows how the Approach 2 Trend Assessment can be expanded to include uncertainty.

EQUATION 4.5
TREND ASSESSMENT (APPROACH 2)

$$TU_{x,t} = (T_{x,t} \cdot U_{x,t})$$

Where:

- $TU_{x,t}$ = trend assessment for category x in latest inventory year (year t) with uncertainty
- $T_{x,t}$ = trend assessment computed as in Equation 4.2
- $U_{x,t}$ = category percentage uncertainty in year t calculated as described in Chapter 3. Note that this is the same uncertainty as in the total of Column G of Table 3.3 in Chapter 3, not the uncertainty assessment for trend. The relative uncertainty will always have a positive sign.

After computing trend assessment with uncertainty, results should be sorted according to decreasing order of magnitude. The *key categories* are those that add up to 90 percent of the total value of the total $TU_{x,t}$. This 90 percent was the basis for the derivation of the threshold used in the Approach 1 analysis (Rypdal and Flugsrud, 2001). The *key categories* according to trend assessment with Uncertainty should be treated as *key categories* and should be added to the list of *key categories* from Approach 1, if they are different from categories identified by Approach 1. In addition, the order of *key Categories* identified by Approach 2 may be of use for those who are planning to improve inventories.

INCORPORATING MONTE CARLO ANALYSIS

In Chapter 3, Monte Carlo analysis is presented as the Approach 2 for quantitative uncertainty assessment. Whereas the Approach 1 uncertainty analysis is based on simplified assumptions to develop uncertainties for each category, Monte Carlo types of analysis can handle large uncertainties, complex probability density functions, correlations or complex emission estimation equations. The output of the Approach 2 Uncertainty Analysis can be used directly in Equations 4.4 and 4.5. If uncertainties are asymmetrical, the larger percentage difference between the mean and the confidence limit should be used.

Monte Carlo analysis or other statistical tools can also be used to perform a sensitivity analysis to directly identify the principal factors contributing to the overall uncertainty. Thus, a Monte Carlo or similar analysis can be a

valuable tool for a key category analysis. Inventory compilers are encouraged to use the method, for example, to analyze more disaggregated subcategories (by modelling correlations), emission factors and activity data separately (to identify key parameters rather than *key categories*). The use of these methods should be properly documented.

4.3.3 Qualitative criteria to identify key categories

In some cases, the results of the Approach 1 or Approach 2 analysis of *key categories* may not identify all categories that should be prioritised in the inventory system. If quantitative key category analysis has not been carried out due to lack of completeness in the inventory, it is *good practice* to use qualitative criteria to identify *key categories*. The criteria below address specific circumstances that may not be readily reflected in the quantitative assessment. These criteria should be applied to categories not identified in the quantitative analysis, and if additional categories are identified they should be added to the list of *key categories*. It is particularly important to consider these criteria if the trend assessment has not been compiled. Although it is important to implement a trend assessment as part of *good practice* if data are available, early identification using qualitative criteria could be used until such assessment is available. Followings are the examples of points in qualitative criteria.

- *Mitigation techniques and technologies*: If emissions from a category have decreased or removals have increased through the use of climate change mitigation techniques, it is *good practice* to identify such categories as *key*. This will ensure that such categories are prioritised within the inventory and that better quality estimates are prepared to reflect the mitigation effects as closely as possible. It will also ensure that the methods used are transparent with respect to mitigation which is important for assessing inventory quality.
- *Expected growth*: The inventory compiler should assess which categories are likely to show increase of emissions or decrease of removals in the future. The inventory compiler may use expert judgement to make this determination. It is encouraged to identify such categories as *key*.
- *No quantitative assessment of Uncertainties performed*: Where Approach 2 including uncertainties in the key category analysis is not used, inventory compilers are still encouraged to identify categories that are assumed to contribute most to the overall uncertainty as *key*, because the largest reductions in overall inventory uncertainty can be achieved by improving estimates of categories having higher uncertainties. The qualitative consideration should take into account whether any methodological improvements could reduce uncertainties significantly. This could, for example, be applied to a small net flux results from the subtraction of large emissions and removals, which can imply a very high uncertainty.
- *Completeness*: Neither the Approach 1 nor the Approach 2 gives correct results if the inventory is not complete. The analysis can still be performed, but there may be *key categories* among those are not estimated. In these cases it is *good practice* to examine qualitatively potential *key categories* that are not yet estimated quantitatively by applying the qualitative considerations above. The inventory of a country with similar national circumstances can also often give good indications on potential *key categories*. Chapter 2, Approaches to Data Collection, gives suggestions for methods to approximate activity data that can be used to compile preliminary estimates of emissions/removals from a category. This preliminary analysis can be used to conclude whether a category potentially can be *key* and prioritise data collection of this category.

4.4 REPORTING AND DOCUMENTATION

It is *good practice* to clearly document the results of the key category analysis in the inventory report. This information is essential for explaining the choice of method for each category. In addition, inventory compilers should list the criteria by which each category was identified as *key* (e.g., level, trend, or qualitative), and the method used to conduct the quantitative key category analysis (e.g., Approach 1 or Approach 2). Tables 4.2 and 4.3 should be used to record the results of the key category analysis. Table 4.4 should be used to present a summary of the key category analysis. The notation keys: L = *key category* according to level assessment; T = *key category* according to trend assessment; and Q = *key category* according to qualitative criteria; should be used to describe the assessment method used. The Approach used to identify the *key category* should be included as L1, L2, T1 or T2. In the column for comments, reasons for a qualitative assessment can be provided.

TABLE 4.4 SUMMARY OF KEY CATEGORY ANALYSIS				
Quantitative method used: Approach 1/Approach 1 and Approach 2				
A	B	C	D	E
IPCC Category Code	IPCC Category	Greenhouse Gas	Identification criteria	Comments

4.5 EXAMPLES OF KEY CATEGORY ANALYSIS

The application of the Approach 1 and 2 to the Finnish greenhouse gas inventory for the reporting year 2003 is shown in Tables 4.5 to 4.11. Both the level and the trend assessment were conducted using estimates of emissions, removals and uncertainties from the national inventory of Finland (Statistics Finland, 2005). Although a qualitative assessment was not conducted in this example, it was not anticipated that additional categories would have been identified.

The results of the Approach 1 Level Assessment are shown in Table 4.5 with *key categories* in bold. The results of the Approach 1 Trend Assessment are shown in Table 4.6, with *key categories* in bold. Tables 4.7 and 4.8 present an Approach 1 Level and Trend key category analysis using a subset of emissions and removals. In this example, it was decided to include other categories (reported in Tables 4.5 and 4.6) than CO₂ from category 3B (Land). The results of Approach 2 Level and Trend Assessments are provided in Tables 4.9 and 4.10. Table 4.11 finally summarises the results of the key category analysis.

TABLE 4.5 EXAMPLE OF APPROACH 1 LEVEL ASSESSMENT FOR THE FINNISH GHG INVENTORY FOR 2003 (with key categories in bold)						
A	B	C	D	E	F	G
IPCC Category Code	IPCC Category	Greenhouse Gas	E _{x,t} (Gg CO ₂ eq)	E _{x,t} (Gg CO ₂ eq)	L _{x,t}	Cumulative Total of Column F
3B1a	Forest land remaining Forest land	CO ₂	-21 354	21 354	0.193	0.193
1A1	Energy Industries: Solid	CO ₂	17 311	17 311	0.157	0.350
1A3b	Road Transportation	CO ₂	11 447	11 447	0.104	0.454
1A1	Energy Industries: Peat	CO ₂	9 047	9 047	0.082	0.536
1A1	Energy Industries: Gas	CO ₂	6 580	6 580	0.060	0.595
1A4	Other Sectors: Liquid	CO ₂	5 651	5 651	0.051	0.646
1A2	Manufacturing Industries and Construction: Solid	CO ₂	5 416	5 416	0.049	0.695
1A2	Manufacturing Industries and Construction: Liquid	CO ₂	4 736	4 736	0.043	0.738
1A1	Energy Industries: Liquid	CO ₂	3 110	3 110	0.028	0.767
3B3a	Grassland Remaining Grassland	CO ₂	2 974	2 974	0.027	0.793
3C4	Direct N₂O Emissions from managed soils	N ₂ O	2 619	2 619	0.024	0.817
4A	Solid Waste Disposal	CH ₄	2 497	2 497	0.023	0.840
1A2	Manufacturing Industries and Construction: Gas	CO ₂	2 174	2 174	0.020	0.859
3A1	Enteric Fermentation	CH ₄	1 537	1 537	0.014	0.873
1A2	Manufacturing Industries and Construction: Peat	CO ₂	1 498	1 498	0.014	0.887
2B2	Nitric Acid Production	N ₂ O	1 396	1 396	0.013	0.900
1A5	Non-Specified: Liquid	CO ₂	1 083	1 083	0.010	0.909
2D	Non-Energy Products from Fuels and Solvent Use	CO ₂	830	830	0.008	0.917
1A3e	Other Transportation	CO ₂	651	651	0.006	0.923
3C5	Indirect N₂O Emissions from managed soils	N ₂ O	592	592	0.005	0.928

A	B	C	D	E	F	G
IPCC Category Code	IPCC Category	Greenhouse Gas	E_{x,t} (Gg CO₂ eq)	 E_{x,t} (Gg CO₂ eq)	L_{x,t}	Cumulative Total of Column F
2F1	Refrigeration and Air Conditioning	HFCs, PFCs	578	578	0.005	0.933
3B4ai	Peatlands remaining Peatlands	CO₂	547	547	0.005	0.938
1A3d	Water-borne Navigation	CO₂	519	519	0.005	0.943
1A3b	Road Transportation	N₂O	516	516	0.005	0.948
2A2	Lime Production	CO₂	513	513	0.005	0.952
2A1	Cement Production	CO ₂	500	500	0.005	0.957
3A2	Manure Management	N ₂ O	461	461	0.004	0.961
1A5	Non-Specified: Gas	CO ₂	363	363	0.003	0.964
1A3a	Civil Aviation	CO ₂	316	316	0.003	0.967
1A4	Other Sectors: Biomass	CH ₄	307	307	0.003	0.970
3C2	Liming	CO ₂	277	277	0.003	0.972
1A1	Energy Industries: Peat	N ₂ O	226	226	0.002	0.975
1A4	Other Sectors: Gas	CO ₂	225	225	0.002	0.977
3A2	Manure Management	CH ₄	222	222	0.002	0.979
3B2a	Cropland Remaining Cropland	CO ₂	211	211	0.002	0.980
2	Miscellaneous	CO₂, HFCs, PFCs, SF₆	168	168	0.002	0.982
1A1	Energy Industries: Solid	N ₂ O	162	162	0.001	0.983
2A3 and 2A4	Limestone and Dolomite Use ^a	CO ₂	148	148	0.001	0.985
1A3c	Railways	CO ₂	134	134	0.001	0.986
1A4	Other Sectors: Peat	CO ₂	131	131	0.001	0.987
4D	Wastewater Treatment and Discharge	CH ₄	128	128	0.001	0.988
4D	Wastewater Treatment and Discharge	N ₂ O	102	102	0.001	0.989
3C1	Biomass Burning	CO ₂	91	91	0.001	0.990
1A2	Manufacturing Industries and Construction: Solid	N ₂ O	90	90	0.001	0.991
1A2	Manufacturing Industries and Construction: Biomass	N ₂ O	81	81	0.001	0.992
1A1	Energy Industries: Biomass	N ₂ O	80	80	0.001	0.992
1B2aii	Oil - Flaring ^b	CO ₂	63	63	0.001	0.993
2F4	Aerosols	HFCs	63	63	0.001	0.994
1A4	Other Sectors: Biomass	N ₂ O	61	61	0.001	0.994
1B2b	Fugitive Emissions from Fuels - Natural gas	CH ₄	52	52	0.000	0.995
1A1	Energy Industries: Gas	N ₂ O	51	51	0.000	0.995
1A3b	Road Transportation	CH ₄	47	47	0.000	0.995
1A4	Other Sectors: Liquid	N ₂ O	47	47	0.000	0.996
1A2	Manufacturing Industries and Construction: Liquid	N ₂ O	41	41	0.000	0.996
2G	Other Product Manufacture and Use	N ₂ O	40	40	0.000	0.997
1A1	Energy Industries: Biomass	CH ₄	31	31	0.000	0.997
1A1	Energy Industries: Liquid	N ₂ O	30	30	0.000	0.997
1A2	Manufacturing Industries and Construction: Peat	N ₂ O	29	29	0.000	0.997
1A4	Other Sectors: Solid	CO ₂	25	25	0.000	0.998
2F2	Foam Blowing Agents	HFCs	25	25	0.000	0.998
2G	Other Product Manufacture and Use	SF ₆	22	22	0.000	0.998
2A3 and 2A4	Soda Ash Use ^a	CO ₂	20	20	0.000	0.998
1A2	Manufacturing Industries and Construction: Gas	N ₂ O	19	19	0.000	0.998
1A2	Manufacturing Industries and Construction: Biomass	CH ₄	19	19	0.000	0.999
1A1	Energy Industries: Solid	CH ₄	16	16	0.000	0.999

A	B	C	D	E	F	G
IPCC Category Code	IPCC Category	Greenhouse Gas	$E_{x,t}$ (Gg CO ₂ eq)	$ E_{x,t} $ (Gg CO ₂ eq)	$L_{x,t}$	Cumulative Total of Column F
1A4	Other Sectors: Liquid	CH ₄	15	15	0.000	0.999
1B2a	Fugitive Emissions from Fuels – Oil	CH ₄	10	10	0.000	0.999
2C1	Iron and Steel Production	CH ₄	9	9	0.000	0.999
1A5	Non-Specified: Liquid	N ₂ O	9	9	0.000	0.999
1A1	Energy Industries: Gas	CH ₄	9	9	0.000	0.999
3C1	Biomass Burning	CH ₄	8	8	0.000	0.999
1A1	Energy Industries: Peat	CH ₄	7	7	0.000	0.999
1A2	Manufacturing Industries and Construction: Liquid	CH ₄	7	7	0.000	0.999
1A1	Energy Industries: Liquid	CH ₄	7	7	0.000	0.999
1A3e	Other Transportation	CH ₄	6	6	0.000	1.000
1A2	Manufacturing Industries and Construction: Gas	CH ₄	6	6	0.000	1.000
3	Miscellaneous	CH ₄	6	6	0.000	1.000
2B8	Petrochemical and Carbon Black Production	CH ₄	5	5	0.000	1.000
1A3e	Other Transportation	N ₂ O	5	5	0.000	1.000
1A3d	Water-Borne Navigation	CH ₄	5	5	0.000	1.000
1A3a	Civil Aviation	N ₂ O	4	4	0.000	1.000
1A3d	Water-Borne Navigation	N ₂ O	4	4	0.000	1.000
4	Miscellaneous	N ₂ O	3	3	0.000	1.000
1A2	Manufacturing Industries and Construction: Peat	CH ₄	3	3	0.000	1.000
1A2	Manufacturing Industries and Construction: Solid	CH ₄	2	2	0.000	1.000
1A5	Non-Specified: Liquid	CH ₄	2	2	0.000	1.000
1A5	Non-Specified: Gas	N ₂ O	2	2	0.000	1.000
1A4	Other Sectors: Peat	N ₂ O	2	2	0.000	1.000
1A4	Other Sectors: Gas	N ₂ O	1	1	0.000	1.000
1A4	Other Sectors: Peat	CH ₄	1	1	0.000	1.000
1A3c	Railways	N ₂ O	1	1	0.000	1.000
3C1	Biomass Burning	N ₂ O	1	1	0.000	1.000
1A4	Other Sectors: Solid	CH ₄	1	1	0.000	1.000
1A5	Non-Specified: Gas	CH ₄	0.4	0.4	0.000	1.000
1A4	Other Sectors: Solid	N ₂ O	0.3	0.3	0.000	1.000
1A3a	Civil Aviation	CH ₄	0.3	0.3	0.000	1.000
1A4	Other Sectors: Gas	CH ₄	0.3	0.3	0.000	1.000
1A3c	Railways	CH ₄	0.2	0.2	0.000	1.000
Total			67 729	110 438	1	

^a Example was based on 2003 inventory of Finland, and therefore glass production could not be separated as recommended in these *Guidelines*. This does not affect categories identified as *key*.

^b Example was based on 2003 inventory of Finland, and therefore flaring was separated from other fugitive emissions from oil (1B2a). According to these *Guidelines*, all emissions under 1B2a should be treated together in key category analysis. This would not affect categories identified as *key* in this example.

A	B	C	D	E	F	G	H
IPCC Category Code	IPCC Category	Greenhouse Gas	$E_{x,0}$ (Gg CO ₂ eq)	$E_{x,t}$ (Gg CO ₂ eq)	Trend Assessment $T_{x,t}$	% Contribution to Trend	Cumulative Total of Column G
3B1a	Forest Land remaining Forest Land	CO ₂	-23 798	-21 354	0.078	0.147	0.147
1A1	Energy Industries: Solid	CO ₂	9 279	17 311	0.042	0.079	0.227
1A3b	Road Transportation	CO ₂	10 800	11 447	0.040	0.076	0.302
1A4	Other Sectors: Liquid	CO ₂	6 714	5 651	0.040	0.075	0.378
1A2	Manufacturing Industries and Construction: Solid	CO ₂	6 410	5 416	0.038	0.072	0.450
3B3a	Grassland Remaining Grassland	CO ₂	-1 071	2 974	0.037	0.069	0.519
1A1	Energy Industries: Peat	CO ₂	3 972	9 047	0.035	0.066	0.585
1A1	Energy Industries: Gas	CO ₂	2 659	6 580	0.029	0.054	0.639
4A	Solid Waste Disposal	CH ₄	3 678	2 497	0.028	0.053	0.692
3C4	Direct N₂O Emissions from managed soils	N ₂ O	3 513	2 619	0.024	0.046	0.738
1A2	Manufacturing Industries and Construction: Liquid	CO ₂	4 861	4 736	0.022	0.042	0.780
3B2a	Cropland Remaining Cropland	CO ₂	1 277	211	0.017	0.031	0.811
3A1	Enteric Fermentation	CH ₄	1 868	1 537	0.012	0.022	0.833
2B2	Nitric Acid Production	N ₂ O	1 595	1 396	0.009	0.017	0.849
1A2	Manufacturing Industries and Construction: Gas	CO ₂	2 094	2 174	0.008	0.016	0.865
1A2	Manufacturing Industries and Construction: Peat	CO ₂	1 561	1 498	0.007	0.014	0.879
2A1	Cement Production	CO ₂	786	500	0.006	0.012	0.891
3C2	Liming	CO ₂	618	277	0.006	0.012	0.903
1A1	Energy Industries: Liquid	CO ₂	2 607	3 110	0.006	0.012	0.914
2F1	Refrigeration and Air Conditioning	HFCs, PFCs	0	578	0.006	0.011	0.925
3C5	Indirect N₂O Emissions from managed soils	N ₂ O	735	592	0.005	0.009	0.934
3A2	Manure Management	N ₂ O	623	461	0.004	0.008	0.942
1A3b	Road Transportation	N ₂ O	160	516	0.003	0.006	0.948
1A3e	Other Transportation	CO ₂	644	651	0.003	0.005	0.953
3B4ai	Peatlands Remaining Peatlands	CO ₂	503	547	0.002	0.003	0.956
3C1	Biomass Burning	CO ₂	180	91	0.002	0.003	0.959
1A3a	Civil Aviation	CO ₂	320	316	0.001	0.003	0.962
1A3c	Railways	CO ₂	191	134	0.001	0.003	0.965
1B2a ⁱⁱ	Flaring ^b	CO ₂	123	63	0.001	0.002	0.967
2G	Other Product Manufacture and Use	SF ₆	87	22	0.001	0.002	0.969
1A4	Other Sectors: Biomass	CH ₄	282	307	0.001	0.002	0.971
4D	Wastewater Treatment and Discharge	CH ₄	153	128	0.001	0.002	0.973
4D	Wastewater Treatment and Discharge	N ₂ O	133	102	0.001	0.002	0.974
1A4	Other Sectors: Gas	CO ₂	98	225	0.001	0.002	0.976
3A2	Manure Management	CH ₄	215	222	0.001	0.002	0.977
2D	Non-Energy Products from Fuels and Solvent Use	CO ₂	640	830	0.001	0.002	0.979
1A3b	Road Transportation	CH ₄	90	47	0.001	0.002	0.981
1A2	Manufacturing Industries and Construction: Biomass	N ₂ O	111	81	0.001	0.002	0.982
2	Miscellaneous	CO ₂ , HFCs, PFCs, SF ₆	68	168	0.001	0.001	0.983
1A1	Energy Industries: Biomass	N ₂ O	10	80	0.001	0.001	0.985
1A2	Manufacturing Industries and Construction: Solid	N ₂ O	108	90	0.001	0.001	0.986
2F4	Aerosols	HFCs	0	63	0.001	0.001	0.987

A	B	C	D	E	F	G	H
IPCC Category Code	IPCC Category	Greenhouse Gas	E_{x,0} (Gg CO₂ eq)	E_{x,t} (Gg CO₂ eq)	Trend Assessment T_{x,t}	% Contribution to Trend	Cumulative Total of Column G
1A2	Manufacturing Industries and Construction: Peat	N ₂ O	56	29	0.001	0.001	0.988
2G	Other Product Manufacture and Use	N ₂ O	62	40	0.000	0.001	0.989
1A5	Non-Specified: Gas	CO ₂	222	363	0.000	0.001	0.990
1B2b	Fugitive Emissions from Fuels - Natural Gas	CH ₄	4	52	0.000	0.001	0.991
1A4	Other Sectors: Peat	CO ₂	123	131	0.000	0.001	0.992
1A1	Energy Industries: Solid	N ₂ O	85	162	0.000	0.001	0.993
1A5	Non-Specified: Liquid	CO ₂	734	1083	0.000	0.001	0.993
2A2	Lime Production	CO ₂	383	513	0.000	0.001	0.994
1A4	Other Sectors: Liquid	N ₂ O	56	47	0.000	0.001	0.995
1A1	Energy Industries: Biomass	CH ₄	2	31	0.000	0.001	0.995
1A1	Energy Industries: Gas	N ₂ O	18	51	0.000	0.000	0.996
2F2	Foam Blowing Agents	HFCs	0	25	0.000	0.000	0.996
1A1	Energy Industries: Peat	N ₂ O	141	226	0.000	0.000	0.997
1A4	Other Sectors: Solid	CO ₂	33	25	0.000	0.000	0.997
1A4	Other Sectors: Biomass	N ₂ O	56	61	0.000	0.000	0.997
3C1	Biomass Burning	CH ₄	16	8	0.000	0.000	0.998
1A2	Manufacturing Industries and Construction: Liquid	N ₂ O	39	41	0.000	0.000	0.998
1A4	Other Sectors: Liquid	CH ₄	19	15	0.000	0.000	0.998
1A2	Manufacturing Industries and Construction: Biomass	CH ₄	20	19	0.000	0.000	0.998
4	Miscellaneous	N ₂ O	8	3	0.000	0.000	0.998
2A3 and 2A4	Limestone and Dolomite Use ^a	CO ₂	99	148	0.000	0.000	0.999
1A1	Energy Industries: Liquid	N ₂ O	26	30	0.000	0.000	0.999
1A3d	Water-borne Navigation	CH ₄	8	5	0.000	0.000	0.999
2A3 and 2A4	Soda Ash Use ^a	CO ₂	18	20	0.000	0.000	0.999
1A3d	Water-borne Navigation	CO ₂	361	519	0.000	0.000	0.999
1A2	Manufacturing Industries and Construction: Liquid	CH ₄	9	7	0.000	0.000	0.999
1A2	Manufacturing Industries and Construction: Gas	N ₂ O	17	19	0.000	0.000	0.999
1A1	Energy Industries: Solid	CH ₄	9	16	0.000	0.000	0.999
1A2	Manufacturing Industries and Construction: Solid	CH ₄	4	2	0.000	0.000	0.999
1A1	Energy Industries: Gas	CH ₄	4	9	0.000	0.000	1.000
1A4	Other Sectors: Solid	CH ₄	2	1	0.000	0.000	1.000
1A2	Manufacturing Industries and Construction: Peat	CH ₄	4	3	0.000	0.000	1.000
1A3e	Other Transportation	N ₂ O	5	5	0.000	0.000	1.000
2C1	Iron and Steel Production	CH ₄	5	9	0.000	0.000	1.000
3	Miscellaneous	CH ₄	5	6	0.000	0.000	1.000
1A3a	Civil Aviation	N ₂ O	4	4	0.000	0.000	1.000
3C1	Biomass Burning	N ₂ O	2	1	0.000	0.000	1.000
1A3e	Other Transportation	CH ₄	5	6	0.000	0.000	1.000
1A1	Energy Industries: Liquid	CH ₄	6	7	0.000	0.000	1.000
1B2a	Fugitive Emissions from Fuels - Oil	CH ₄	8	10	0.000	0.000	1.000
1A3c	Railways	N ₂ O	2	1	0.000	0.000	1.000
1A4	Other Sectors: Peat	CH ₄	1	1	0.000	0.000	1.000
1A4	Other Sectors: Gas	N ₂ O	1	1	0.000	0.000	1.000
1A4	Other Sectors: Peat	N ₂ O	1	2	0.000	0.000	1.000
2B8	Petrochemical and Carbon Black Production	CH ₄	4	5	0.000	0.000	1.000

TABLE 4.6 (CONTINUED)
EXAMPLE OF APPROACH 1 TREND ASSESSMENT FOR THE FINNISH GHG INVENTORY FOR 2003 (with key categories in bold)

A	B	C	D	E	F	G	H
IPCC Category Code	IPCC Category	Greenhouse Gas	$E_{x,0}$ (Gg CO ₂ eq)	$E_{x,t}$ (Gg CO ₂ eq)	Trend Assessment $T_{x,t}$	% Contribution to Trend	Cumulative Total of Column G
1A2	Manufacturing Industries and Construction: Gas	CH ₄	5	6	0.000	0.000	1.000
1A4	Other Sectors: Solid	N ₂ O	0.5	0.3	0.000	0.000	1.000
1A1	Energy Industries: Peat	CH ₄	5	7	0.000	0.000	1.000
1A5	Non-Specified: Gas	N ₂ O	1	2	0.000	0.000	1.000
1A3a	Civil Aviation	CH ₄	0.4	0.3	0.000	0.000	1.000
1A3c	Railways	CH ₄	0.2	0.2	0.000	0.000	1.000
1A5	Non-Specified: Liquid	N ₂ O	6	9	0.000	0.000	1.000
1A4	Other Sectors: Gas	CH ₄	0.1	0.3	0.000	0.000	1.000
1A3d	Water-borne Navigation	N ₂ O	3	4	0.000	0.000	1.000
1A5	Non-Specified: Gas	CH ₄	0.3	0.4	0.000	0.000	1.000
1A5	Non-Specified: Liquid	CH ₄	2	2	0.000	0.000	1.000
Total			47 604	67 729	0.531	1	

^a Example was based on 2003 inventory of Finland, and therefore glass production could not be separated as recommended in these *Guidelines*. This does not affect categories identified as *key*.

^b Example was based on 2003 inventory of Finland, and therefore flaring was separated from other fugitive emissions from oil (1B2a). According to these *Guidelines*, all emissions under 1B2a should be treated together in key category analysis. This would not affect categories identified as *key* in this example.

TABLE 4.7
EXAMPLE OF APPROACH 1 LEVEL ASSESSMENT FOR THE FINNISH GHG INVENTORY FOR 2003 USING A SUBSET
(CO₂ from category 3B was excluded from the analysis). Only key categories are presented.

A	B	C	D	E	F	G
IPCC Category Code	IPCC Category	Greenhouse Gas	$E_{x,t}$ (Gg CO ₂ eq)	$ E_{x,t} $ (Gg CO ₂ eq)	$L_{x,t}$	Cumulative Total of Column F
1A1	Energy Industries: Solid	CO ₂	17 311	17 311	0.203	0.203
1A3b	Road Transportation	CO ₂	11 447	11 447	0.134	0.337
1A1	Energy Industries: Peat	CO ₂	9 047	9 047	0.106	0.443
1A1	Energy Industries: Gas	CO ₂	6 580	6 580	0.077	0.520
1A4	Other Sectors: Liquid	CO ₂	5 651	5 651	0.066	0.586
1A2	Manufacturing Industries and Construction: Solid	CO ₂	5 416	5 416	0.063	0.650
1A2	Manufacturing Industries and Construction: Liquid	CO ₂	4 736	4 736	0.055	0.705
1A1	Energy Industries: Liquid	CO ₂	3 110	3 110	0.036	0.742
3C4	Direct N ₂ O Emissions from managed soils	N ₂ O	2 619	2 619	0.031	0.772
4A	Solid Waste Disposal	CH ₄	2 497	2 497	0.029	0.802
1A2	Manufacturing Industries and Construction: Gas	CO ₂	2 174	2 174	0.025	0.827
3A1	Enteric Fermentation	CH ₄	1 537	1 537	0.018	0.845
1A2	Manufacturing Industries and Construction: Peat	CO ₂	1 498	1 498	0.018	0.863
2B2	Nitric Acid Production	N ₂ O	1 396	1 396	0.016	0.879
1A5	Non-Specified: Liquid	CO ₂	1 083	1 083	0.013	0.892
2D	Non-Energy Products from Fuels and Solvent Use	CO ₂	830	830	0.010	0.901
1A3e	Other Transportation	CO ₂	651	651	0.008	0.909
3C5	Indirect N ₂ O Emissions from Managed Soils	N ₂ O	592	592	0.007	0.916
2F1	Refrigeration and Air Conditioning	HFCs, PFCs	578	578	0.007	0.923

A	B	C	D	E	F	G
IPCC Category Code	IPCC Category	Greenhouse Gas	E_{x,t} (Gg CO ₂ eq)	 E_{x,t} (Gg CO ₂ eq)	L_{x,t}	Cumulative Total of Column F
1A3d	Water-borne Navigation	CO ₂	519	519	0.006	0.929
1A3b	Road Transportation	N ₂ O	516	516	0.006	0.935
2A2	Lime Production	CO ₂	513	513	0.006	0.941
2A1	Cement Production	CO ₂	500	500	0.006	0.947
3A2	Manure Management	N ₂ O	461	461	0.005	0.952
.....						
Total			85 352	85 352	1	

A	B	C	D	E	F	G	H
IPCC Category Code	IPCC Category	Greenhouse Gas	E_{x,0} (Gg CO ₂ eq)	E_{x,t} (Gg CO ₂ eq)	Trend assessment T_{x,t}	% Contribution to Trend	Cumulative Total of Column G
1A1	Energy Industries: Solid	CO ₂	9 279	17 311	0.086	0.194	0.194
1A1	Energy Industries: Peat	CO ₂	3 972	9 047	0.060	0.135	0.329
1A1	Energy Industries: Gas	CO ₂	2 659	6 580	0.048	0.107	0.436
1A4	Other Sectors: Liquid	CO ₂	6 714	5 651	0.035	0.078	0.514
1A2	Manufacturing Industries and Construction: Solid	CO ₂	6 410	5 416	0.033	0.074	0.588
4A	Solid Waste Disposal	CH ₄	3 678	2 497	0.028	0.062	0.650
3C4	Direct N ₂ O Emissions from Managed Soils	N ₂ O	3 513	2 619	0.023	0.052	0.702
1A3b	Road Transportation	CO ₂	10 800	11 447	0.023	0.051	0.752
1A2	Manufacturing Industries and Construction: Liquid	CO ₂	4 861	4 736	0.016	0.036	0.788
3A1	Enteric Fermentation	CH ₄	1 868	1 537	0.010	0.023	0.811
2F1	Refrigeration and Air Conditioning	HFCs, PFCs	0	578	0.008	0.018	0.830
2B2	Nitric Acid Production	N ₂ O	1 595	1 396	0.008	0.017	0.846
3C2	Liming	CO ₂	618	277	0.007	0.015	0.861
2A1	Cement Production	CO ₂	786	500	0.006	0.014	0.876
1A2	Manufacturing Industries and Construction: Peat	CO ₂	1 561	1 498	0.005	0.012	0.888
1A2	Manufacturing Industries and Construction: Gas	CO ₂	2 094	2 174	0.005	0.011	0.899
1A3b	Road Transportation	N ₂ O	160	516	0.005	0.010	0.909
3C5	Indirect N ₂ O Emissions from Managed Soils	N ₂ O	735	592	0.004	0.009	0.919
3A2	Manure Management	N ₂ O	623	461	0.004	0.009	0.928
1A5	Non-Specified: Liquid	CO ₂	734	1 083	0.003	0.006	0.934
3C1	Biomass Burning	CO ₂	180	91	0.002	0.004	0.938
1A3e	Other Transportation	CO ₂	644	651	0.002	0.004	0.942
1A4	Other Sectors: Gas	CO ₂	98	225	0.001	0.003	0.946
1A3c	Railways	CO ₂	191	134	0.001	0.003	0.949
1A5	Non-Specified: Gas	CO ₂	222	363	0.001	0.003	0.952
.....							
Total			70 692	85 352	0.445	1	

A	B	C	D	E	F	G
IPCC Category Code	IPCC Category	Greenhouse Gas	$E_{x,t}$ (Gg CO ₂ eq)	$ E_{x,t} $ (Gg CO ₂ eq)	LU _{x,t}	Cumulative Total of Column F
3B1a	Forest Land Remaining Forest Land: carbon stock change in biomass	CO ₂	-21 354	21 354	0.23	0.23
3C4	Direct N ₂ O Emissions from Managed Soils: Agricultural Soils	N ₂ O	2 608	2 608	0.18	0.41
3B3a	Grassland Remaining Grassland: net carbon stock change in mineral soils	CO ₂	2 907	2 907	0.09	0.50
3C5	Indirect N ₂ O Emissions from Managed Soils	N ₂ O	592	592	0.06	0.56
1A3b	Road Transportation: Cars with Catalytic Converters	N ₂ O	410	410	0.05	0.61
2B2	Nitric Acid Production	N ₂ O	1 396	1 396	0.04	0.66
3B2a	Cropland Remaining Cropland: net carbon stock change in organic soils	CO ₂	1 324	1 324	0.04	0.70
3B4ai	Peatlands Remaining Peatlands	CO ₂	547	547	0.04	0.73
3B2a	Cropland Remaining Cropland: net carbon stock change in mineral soils	CO ₂	-1 113	1 113	0.03	0.77
4A	Solid Waste Disposal	CH ₄	2 497	2 497	0.03	0.80
1A	Fuel Combustion Activities: Liquid	CO ₂	27 640	27 640	0.02	0.82
1A	Fuel Combustion Activities: Solid	CO ₂	22 753	22 753	0.02	0.85
1A	Fuel Combustion Activities: Peat	CO ₂	10 676	10 676	0.02	0.87
3A1	Enteric Fermentation	CH ₄	1 537	1 537	0.01	0.88
1A4	Other Sectors: Biomass	CH ₄	307	307	0.01	0.90
2D	Non-Energy Products from Fuels and Solvent Use	CO ₂	830	830	0.01	0.91

A	B	C	D	E	F	G	H
IPCC Category Code	IPCC Category	Greenhouse Gas	$E_{x,0}$ (Gg CO ₂ eq)	$E_{x,t}$ (Gg CO ₂ eq)	Trend Assessment with Uncertainty $TU_{x,t}$	% Contribution to Trend	Cumulative Total of Column G
3C4	Direct N ₂ O Emissions from Managed Soils: Agricultural Soils	N ₂ O	3 486	2 608	5.42	0.24	0.24
3B3a	Grassland Remaining Grassland: net carbon stock change in mineral soils	CO ₂	-1 181	2 907	3.62	0.16	0.40
3B1a	Forest Land Remaining Forest Land: carbon stock change in biomass	CO ₂	-23 798	-21 354	2.71	0.12	0.52
3C5	Indirect N ₂ O Emissions from Managed Soils	N ₂ O	735	592	1.54	0.07	0.58
1A3b	Road Transportation: Cars with Catalytic Converters	N ₂ O	32	410	1.45	0.06	0.65
3B2a	Cropland Remaining Cropland: net carbon stock change in organic soils	CO ₂	1 813	1 324	1.21	0.05	0.70
4A	Solid Waste Disposal	CH ₄	3 678	2 497	1.20	0.05	0.75
2B2	Nitric Acid Production	N ₂ O	1 595	1 396	0.89	0.04	0.79
3B2a	Cropland Remaining Cropland: net carbon stock change in mineral soils	CO ₂	-535	-1 113	0.82	0.04	0.83
3B4ai	Peatlands Remaining Peatlands	CO ₂	503	547	0.36	0.02	0.85
3A2	Manure Management	N ₂ O	623	461	0.36	0.02	0.86
3A1	Enteric Fermentation	CH ₄	1 868	1 537	0.35	0.02	0.88
1A	Fuel Combustion Activities: Liquid	CO ₂	27 232	27 640	0.32	0.01	0.89
4D1	Domestic Wastewater Treatment and Discharge: densely populated areas	N ₂ O	84	66	0.20	0.01	0.90

TABLE 4.11
SUMMARY OF KEY CATEGORY ANALYSIS FOR FINLAND
Quantitative method used: Approach 1 and Approach 2

A	B	C	D	E
IPCC Category Code	IPCC Category	Greenhouse gas	Identification criteria	Comments^a
1A	Fuel Combustion Activities: Liquid	CO ₂	L2, T2	Aggr
1A	Fuel Combustion Activities: Solid	CO ₂	L2	Aggr
1A	Fuel Combustion Activities: Peat	CO ₂	L2	Aggr
1A1	Energy Industries: Solid	CO ₂	L1, T1	
1A1	Energy Industries: Peat	CO ₂	L1, T1	
1A1	Energy Industries: Gas	CO ₂	L1, T1	
1A1	Energy Industries: Liquid	CO ₂	L1, T1	
1A2	Manufacturing Industries and Construction: Solid	CO ₂	L1, T1	
1A2	Manufacturing Industries and Construction: Liquid	CO ₂	L1, T1	
1A2	Manufacturing Industries and Construction: Gas	CO ₂	L1, T1	
1A2	Manufacturing Industries and Construction: Peat	CO ₂	L1, T1	
1A3b	Road Transportation	CO ₂	L1, T1	
1A3b	Road Transportation	N ₂ O	L1, T1	
1A3b	Road Transportation: Cars with Catalytic Converters	N ₂ O	L2, T2	Aggr
1A3c	Railways	CO ₂		Tsub
1A3d	Water-borne Navigation	CO ₂	L1	
1A3e	Other transportation	CO ₂	L1, T1	
1A4	Other Sectors: Liquid	CO ₂	L1, T1	
1A4	Other Sectors: Gas	CO ₂		Tsub
1A4	Other Sectors: Biomass	CH ₄	L2	
1A5	Non-Specified: Liquid	CO ₂	L1	
1A5	Non-Specified: Gas	CO ₂		Tsub
2A1	Cement Production	CO ₂	T1	
2A2	Lime Production	CO ₂	L1	
2B2	Nitric Acid Production	N ₂ O	L1, L2, T1, T2	
2D	Non-Energy Products from Fuels and Solvent Use	CO ₂	L1, L2	
2F1	Refrigeration and Air Conditioning	HFCs, PFCs	L1, T1	
3A1	Enteric Fermentation	CH ₄	L1, L2, T1, T2	
3A2	Manure Management	N ₂ O	T1, T2	
3B1a	Forest Land Remaining Forest Land	CO ₂	L1, L2, T1, T2	
3B2a	Cropland Remaining Cropland	CO ₂	L2, T1, T2	
3B3a	Grassland Remaining Grassland	CO ₂	L1, T1	
3B3a	Grassland Remaining Grassland: net carbon stock change in mineral soils	CO ₂	L2, T2	Aggr
3B4ai	Peatlands Remaining Peatlands	CO ₂	L1, L2, T2	
3C2	Liming	CO ₂	T1	
3C4	Direct N ₂ O Emissions from Managed Soils	N ₂ O	L1, T1	
3C4	Direct N ₂ O Emissions from Managed Soils: Agricultural Soils	N ₂ O	L2, T2	Aggr
3C5	Indirect N ₂ O Emissions from Managed Soils	N ₂ O	L1, L2, T1, T2	
3C1	Biomass Burning	CO ₂		Tsub
4A	Solid Waste Disposal	CH ₄	L1, L2, T1, T2	
4D1	Domestic Waste Water Treatment and Discharge: densely populated areas	N ₂ O	T2	Aggr

^a Tsub denotes a category that was only identified by trend assessment for a subset without category 3B. Level assessment of the subset did not identify additional categories when compared with Approach 1 analysis of the total inventory. Aggr denotes a category identified by Approach 2, where aggregation level has been different than in Approach 1.

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