

Annex 3A.2 Reporting Tables and Worksheets

All users should report their inventory information in the format prescribed by the Reporting Tables. Users are, of course, required to fill in only those cells in the tables that relate to the gases and source/sink categories they have estimated and included in their inventory.

Equations to estimate emissions and removals of CO₂ and non-CO₂ greenhouse gases, from different land-use categories in Chapter 3 (LUCF Sector Good Practice Guidance), are translated into different Worksheets. Resulting estimates of emissions and removals in the Worksheets are compiled into the Compilation Worksheets and finally to the Reporting Tables. The Reporting Tables were designed, using the same format as in the *IPCC Guidelines* wherever possible.

Worksheets are presented in modules, and each module corresponds to specific land-use category (see Box 3A.2.1). A module is divided into two sub-modules to distinguish between those lands that remain in the same land-use category and those lands converted to other land-use categories. Each sub-module consists of worksheets which are mainly grouped into four: living biomass worksheets; dead organic matter worksheets; soils worksheets (which are further sub-grouped into mineral soils and organic soils); and non-CO₂ greenhouse gas emissions worksheets. The worksheets are largely based on Tier 1 methods, but they are supplemented with higher tier methods where appropriate. Symbols of the variables or parameters used in the equations in the main text are included in the Worksheets to facilitate their use. Note that the Worksheets also cover sources and land-use categories for which reporting is optional.

BOX 3A.2.1 STRUCTURE OF THE WORKSHEETS (EXAMPLE GIVEN FOR FOREST LAND)

Module: Forest Land

Sub-module: Forest Land Remaining Forest Land

Worksheets:

- FL-1a (FL for Forest Land; 1 for Forest Land Remaining Forest Land; 2 will mean Land Converted to Forest Land; and “a” for biomass)
- FL-1b (“b” for dead organic matter (DOM))
- FL-1c1 (“c” for soils (SOM) which is further subdivided into c1 for mineral soil, c2 for organic soil, etc)
- FL-1d (“d” for non-CO₂ greenhouse gases)

Two sets of Compilation Worksheets are provided to compile separately the CO₂ emissions and removals and the non-CO₂ greenhouse gas emissions. The tables are designed to compile emissions and removals by land-use category and by carbon pool (i.e. living biomass, dead organic matter, and soils). In case of non-CO₂ gas emissions, carbon pools are grouped into biomass and soils.

The Reporting Tables come in two types. The first type of table is used for reporting emissions and removals of CO₂ and non-CO₂ greenhouse gases from all land-use categories, including emissions and removals from land converted to any other land-use category. The second type of table is a subset of this, and designed to report, using the information from first table, emissions and removals of CO₂ and non-CO₂ greenhouse gases due to conversion of Forest Land and Grassland to any other land-use categories.

When compiling emissions and sinks estimates from land use, land-use change and forestry with other elements of national greenhouse gas inventories, signs (+/-) must be used consistently. In Reporting Tables, emissions (decrease in the carbon stock, non-CO₂ greenhouse gas emissions) are always positive (+) and removals (increase in the carbon stock) are negative (-). For calculating initial estimates, the convention used in Chapter 5 of the *IPCC Guidelines* in which net increases of carbon stocks are positive (+) and net decreases are negative (-) is used also here. As in the *IPCC Guidelines*, the signs of these values need to be converted in the final reporting tables in order to maintain consistency with other sections of national inventory reports.

Units - CO₂ emissions/removals and emissions of non-CO₂ greenhouse gases are reported in gigagrams (Gg) in the Reporting Tables. To convert tonnes C to Gg CO₂, multiply the value by 44/12 and then by 10⁻³. To convert kg N₂O-N to Gg N₂O, multiply the value by 44/28 and then by 10⁻⁶.

Convention - For the purpose of reporting, which is consistent with the *IPCC Guidelines*, the signs are always (+) for emissions and (-) for removals (uptake).

