Carbon Credits (Carbon Farming Initiative) (Reduction of Greenhouse Gas Emissions through Early Dry Season Savanna Burning—1.1) Methodology Determination 2013

Carbon Credits (Carbon Farming Initiative) Act 2011

I, Yvette D’Ath, Parliamentary Secretary for Climate Change, Industry and Innovation, make this Methodology Determination under subsection 106(1) of the Carbon Credits (Carbon Farming Initiative) Act 2011.

Dated 10 June 2013

YVETTE D’ATH
Parliamentary Secretary for Climate Change, Industry and Innovation
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Part 1  Preliminary

1.1  Name of Determination
This Determination is the Carbon Credits (Carbon Farming Initiative) (Reduction of Greenhouse Gas Emissions through Early Dry Season Savanna Burning—1.1) Methodology Determination 2013.

1.2  Commencement
This Determination is taken to have come into force on 1 July 2010.

1.3  Definitions
In this Determination:
   Act means the Carbon Credits (Carbon Farming Initiative) Act 2011.
   annual fire map means a fire map which shows fire scars for a calendar year for each vegetation class in the project area.
   baseline period means the period of 10 years mentioned in subsection 4.20(1) or 4.20(2), whichever is applicable to the project.
   calendar year means the period 1 January to 31 December in a given year.
   CO₂-e means carbon dioxide equivalent.
   coarse fuel means twigs and dead branches of not less than 6 millimetres in diameter and not more than 50 millimetres in diameter.
   data waypoint means a point within a project area where information is collected.
   early dry season or EDS means the months in a calendar year that are not the late dry season.
   early dry season burning or EDS burning means a fire or prescribed burn which occurs in the early dry season.
   fine fuel means grass, leaf litter, bark and small twigs of less than 6 millimetres in diameter.
   fire map means a geospatial map in raster format which shows the presence and absence of fire scars within the project area by way of pixels representing burnt or unburnt areas.
   fire scar area means the spatial extent, within a project area, that has been affected by fire.
   fire scar means an area that has been burnt.
   fire season means a season that is either the early dry season or the late dry season.
**fuel load estimation period** means the 5 years immediately prior to the baseline period.

**GIS** means geographic information system.

**GPS** means global positioning system.

**greenhouse gas assessment boundary** means the boundary specified in section 4.3.

**GWP** means Global Warming Potential.

**heavy fuel** means branches and logs of greater than 50 millimetres in diameter.

**late dry season** or **LDS** means the period in a calendar year, for a region, determined in accordance with section 4.4.

**monthly fire map** means a fire map relating to one or more calendar months of a year and that meets the requirements of section 3.5.

**NAFI** means the North Australian Fire Information website.

**Note** NAFI can be accessed at www.firenorth.org.au.

**NGER Measurement Determination** means the applicable determination made under subsection 10(3) of the *National Greenhouse and Energy Reporting Act 2007*.

**NGER Regulations** means the *National Greenhouse and Energy Reporting Regulations 2008*.

**project commencement** means the project’s declaration date, which is the date on which the declaration of project eligibility under section 27 of the Act takes effect.

**Note** Under the Act a project’s declaration date cannot be earlier than 1 July 2010. Because this Determination operates on a full calendar year basis, offsets projects to which this Determination applies will need to commence after the conclusion of the late dry season that is taken to have ended on 31 December 2010.

**raster format** means, for a map, the division of a map into a grid of pixels that can be coded according to characteristics of, or relating to, the area represented by the pixel.

**registered greenhouse and energy auditor** has the meaning given by the *National Greenhouse and Energy Reporting Act 2007*.

**Regulations** means the *Carbon Credits (Carbon Farming Initiative) Regulations 2011*.

**Savanna burning 1000 mm rainfall map** means the map that shows the eligible land area under this Determination (above 1,000 millimetres of rainfall).

**Note** This map can be found at www.climatechange.gov.au.

**seasonal fire map** means a fire map that relates to either the early dry season or the late dry season and that meets the requirements of sections 3.6 and 3.7.

**shrubs** means living plants with a stem diameter of less than 50 millimetres at a height of 1.3 metres.
square kilometre means a unit of measure equal to the area of a square whose side is one kilometre.

Note For example, 3 square kilometres is a square with sides equal to 3 kilometres.

square metre means a unit of measure equal to the area of a square whose side is one metre.

Note For example, 3 square metres is a square with sides equal to 3 metres.

strategic early dry season fire management is the planned and intended deployment of prescribed burns that:

(a) are carried out in the early dry season; and

(b) may be carried out in combination with natural and constructed barriers to stop the spread of fire and/or the active extinguishment of fires.

vegetation class means a vegetation class specified in Schedule 1.

vegetation map means a geospatial map in raster format, that identifies the class and location of vegetation in the project area and that is developed in accordance with section 3.3.

Note Vegetation maps must also meet the requirements relating to format, resolution and other matters set out in section 3.4.

years since last burnt or YSLB means the number of years since a pixel was last burnt.

Note Other words and expressions used in this Determination have the meaning given by the Act. These include:

baseline
eligible offsets project
emission
greenhouse gas
methodology determination
offsets project
offsets report
project
project area
project proponent
Regulator
reporting period
1.4 Kind of project to which this Determination applies

Note See paragraph 106(1)(a) of the Act.

This Determination applies to a project to avoid the emission of methane (CH$_4$) and nitrous oxide (N$_2$O) through the use of strategic early dry season fire management across the savannas in Australia that receive more than 1,000 millimetres long-term average annual rainfall.

Note The Savanna burning 1000 mm rainfall map can be used to determine whether a savanna is located in an area that receives above 1,000 millimetres of rainfall.
Part 2 Requirements for declaration as eligible project

2.1 Eligible projects

To be declared an eligible offsets project, a project to which this Determination applies must meet the requirements in this Part.

Note A project must also meet the requirements in subsection 27(4) of the Act and in the Regulations, including the requirement that the project is not an excluded offsets project (see regulations 3.36 and 3.37).

2.2 Location

The project area must be within Australia.

2.3 Project land characteristics

The project area must include land that:

(a) is located in an area which, according to the Savanna burning 1000 mm rainfall map, receives more than 1,000 millimetres long-term average annual rainfall; and

(b) contains one or more of the following vegetation classes as described in Schedule 1:

(i) eucalypt open forest with tussock grass ground layer (EOF);
(ii) eucalypt woodland with tussock grass ground layer (EW);
(iii) sandstone woodland with a mixed tussock and/or hummock (spinifex) grass ground layer (SW); and
(iv) sandstone heath with a ground layer dominated by hummock grasses (spinifex) (SH).

Note The Savanna burning 1000 mm rainfall map can be used to determine whether a savanna is located in an area that receives above 1,000 millimetres of rainfall.
2.4 **Project mechanism**
A project proponent must apply strategic early dry season fire management in the project area:

(a) to reduce the areas of savannas that are burnt each year;
(b) to shift the seasonality of the savanna burning from the late dry season to the early dry season; or
(c) to achieve a combination of (a) and (b).

*Note* Under section 3.2, the area that has been burnt by strategic early dry season fire management cannot be reduced by:
(a) indirect methods such as the introduction of cattle; or
(b) inducing an increase in late dry season fires in areas bordering the project area.

2.5 **Identification of project area**
The boundaries of the project area must be delineated in accordance with sections 3.3 and 3.4.

*Note* Sections 3.3 and 3.4 set out the requirements for delineating the boundaries of a vegetation map.
Part 3 Requirements for operation of eligible projects

Note See paragraphs 27(4)(c), 35(2)(a) and 106(1)(b) of the Act and regulations 1.12 and 3.26 of the Regulations.

Division 3.1 Operation of eligible projects

3.1 Operation of eligible projects
An eligible offsets project to which this Determination applies must be operated in accordance with this Part.

3.2 Ineligible activities
The fire scar area must not be reduced by:
   (a) indirect methods such as the introduction of cattle; or
   (b) inducing an increase in late dry season fires in areas bordering the project area.

Division 3.2 Vegetation maps

3.3 Requirements for a vegetation map
A vegetation map must:
   (a) be in raster format with a minimum pixel size of 250 square metres (m²);
   (b) assign a vegetation class to each pixel that represents a part of the project area, according to the vegetation classes specified in Schedule 1;
   (c) be based on mapping products describing vegetation structure and ancillary land information such as soil type and foliage cover;
   (d) include at least one input of a cloud-free satellite image; and
   (e) be validated in accordance with section 3.4 not more than 3 years before project commencement.

3.4 Validation of a vegetation map
(1) Vegetation maps must be validated in accordance with this Determination to be not less than 80% accurate overall at a maximum scale of 1:100 000.
(2) The accuracy of a vegetation map must be validated using information from independent data waypoints.
(3) The independent data waypoints specified in subsection (2) must:
   (a) be approximately 1 hectare in area and be congruent with the scale of the vegetation map; and
   (b) be collected with reference to transects or a grid that samples all vegetation classes over the project area.

(4) For project areas over 10,000 square kilometres (km$^2$):
   (a) not less than 500 independent data waypoints must be used to refine the vegetation map; and
   (b) an additional 500 independent data waypoints must be used to assess the accuracy of the vegetation map.

(5) For project areas less than 10,000 square kilometres (km$^2$):
   (a) not less than 250 independent data waypoints must be used to refine the vegetation map; and
   (b) an additional 250 independent data waypoints must be used to assess the accuracy of the vegetation map.

(6) The independent data waypoint information specified in subsection (2) must meet the following requirements:
   (a) the independent data waypoint information must be derived from GPS-based comprehensive ground information, or aerial-based stratified random sampling, that covers all vegetation classes in the project area; and
   (b) geospatial software must be used as follows:
      (i) the independent data waypoints must be intersected with the vegetation map to derive a standard error matrix including errors of omission and commission; and
      (ii) the data in the standard error matrix must be used to determine the accuracy of the vegetation map as a percentage; and
   (c) the data from paragraph (b) must be used to improve the accuracy of the vegetation map.

**Division 3.3 Fire maps**

3.5 Monthly fire maps

(1) Monthly fire maps must be in raster format.

(2) A monthly fire map used to calculate the baseline emissions of a project area for the purposes of this Determination must have a spatial resolution of 1 square kilometre (km$^2$) per pixel or finer.
(3) A monthly fire map used to calculate project emissions of a project area for the purposes of this Determination must have a spatial resolution of 250 square metres ($m^2$) per pixel or finer.

(4) A monthly fire map used in relation to a baseline period, a reporting period or a fuel load estimation period must adopt a consistent time series and be derived from a single satellite imagery product.

*Note* A single GIS map may be used to meet the requirements in section 3.5.

*Note* The time series used to calculate the baseline period emissions and reporting period emissions do not have to be consistent with each other.

*Note* Gaps in the availability of satellite imagery may be filled by supplementing fine scale products with coarser scale products.

### 3.6 Seasonal fire maps

(1) Seasonal fire maps must be in raster format.

(2) Monthly fire maps for an entire calendar year must be combined to develop a seasonal fire map for the fire seasons in each calendar year in the baseline period and the project reporting period as follows:

(a) all monthly fire maps from 1 January in a given year until the start of the late dry season must be combined into an early dry season fire map; and

(b) all monthly fire maps from the start of the late dry season to 31 December in a given year must be combined into a late dry season map.

(3) A seasonal fire map used to calculate the baseline emissions of a project area must have a spatial resolution of 1 square kilometre ($km^2$) per pixel or finer.

(4) A seasonal fire map used to calculate the project emissions of a project area must have a spatial resolution of 250 square metres ($m^2$) per pixel or finer.

(5) A seasonal fire map used in relation to a baseline period, a reporting period or a fuel load estimation period must be of a consistent time series, be from a single satellite imagery product, and be based on a time resolution of 1 month or less.

*Note* The time series used to calculate the baseline period emissions, fuel loads and reporting period emissions do not have to be consistent with each other.

*Note* Gaps in the availability of satellite imagery products may be filled by supplementing fine scale products with coarser scale products.

### 3.7 Seasonal fire maps not sourced from NAFI

(1) This section applies to seasonal fire maps used in a reporting period.

(2) Gaps in the availability of satellite imagery products may be filled by supplementing fine scale products with coarser scale products, up to a resolution of 1 square kilometre ($km^2$) per pixel.

(3) Seasonal fire maps that are not developed from monthly fire maps sourced from NAFI must be in raster format.
(4) Seasonal fire maps that are not developed from monthly fire maps sourced from NAFI must be validated by a registered greenhouse and energy auditor to be at least 80% accurate overall for fire scars in the project area at a 1:100 000 scale for each year of the project.

(5) Validation of seasonal fire maps not sourced from NAFI must be carried out in accordance with this section.

(6) Validation of a seasonal fire map must be carried out using information gathered from independent data waypoints using GPS-based comprehensive aerial-based random sampling, which incorporates all vegetation classes in the project area.

(7) In carrying out the data collection required in subsection (5):
   
   (a) data must be collected from the data waypoints along a series of transects that sample the areas containing fire activity for each fire season; and
   
   (b) at each data waypoint the registered greenhouse and energy auditor must undertake an on-site visual assessment and note:
       
       (i) the vegetation class; and
       
       (ii) whether the area is ‘burnt’ or ‘unburnt’.

(8) For project areas over 10,000 square kilometres (km²), data from at least 500 independent data waypoints must be collected to validate the map.

(9) For project areas less than 10,000 square kilometres (km²), data from at least 250 independent data waypoints must be collected to validate the map.

(10) The registered greenhouse and energy auditor must use GIS software to validate each seasonal fire map.

(11) In using the GIS software specified in subsection (9):
   
   (a) the independent data waypoint must be intersected with the seasonal fire map to derive a standard error matrix including errors of omission and commission; and
   
   (b) the data in the standard error matrix must be used to determine the accuracy of the map as a percentage; and

(12) A detailed report of the validation of each seasonal fire map must be produced.
Part 4 The net abatement amount

Division 4.1 The net abatement amount

4.1 The net abatement amount

*Note* See paragraph 106(1)(c) of the Act.

For an eligible offsets project to which this Determination applies, the annual carbon dioxide equivalent net abatement amount in relation to a project year is taken to be the project emissions subtracted from the baseline—see section 4.23 and Equation 9.

Division 4.2 Calculations—Preliminary

4.2 General

In this Part:

(a) calculations performed in accordance with this Part will provide the carbon dioxide equivalent net abatement amount for 1 calendar year of an offsets project;

(b) if the reporting period consists of more than 1 calendar year, the calculations in this Part must be performed for each year of the reporting period and summed;

(c) if a project area contains regions with different start dates of their late dry seasons, the carbon dioxide equivalent net abatement amount must be calculated separately for each region for each year of the reporting period and then summed to provide the carbon dioxide equivalent net abatement amount for the project area for the reporting period;

(d) in carrying out the calculations in this Part the project proponent must use:

(i) a vegetation map for the project that is developed in accordance with section 3.3 and validated in accordance with section 3.4; and

(ii) monthly fire maps that comply with the requirements of section 3.5 and that are created or sourced for each month of each year in the fuel load estimation period, the baseline period and the reporting period;

(e) the data used in the calculations must comply with the data collection requirements specified in this Part;

(f) project proponents must record the results of calculations in the manner and form specified in this Part; and
(g) if a calculation refers to a factor or parameter prescribed in the NGER Measurement Determination or the NGER Regulations, the person carrying out the calculations must apply, to the whole reporting period, the NGER Measurement Determination or NGER Regulations in force at the time that the offsets report was submitted or was required to be submitted, whichever is earlier.

4.3 **Greenhouse gas assessment boundary**

When making calculations under this Part:

(a) the greenhouse gases in the following table must be taken into account in relation to the specified project activities; and

(b) no other gases or project activities may be taken into account.

*Table of gases accounted for in the abatement calculations.*

<table>
<thead>
<tr>
<th>Project activity</th>
<th>Greenhouse gas</th>
</tr>
</thead>
</table>
| Burning of flammable living and dead vegetation (fine, coarse and heavy fuels and shrubs) in the project area during the baseline period and project activity period | Methane (CH\(_4\))
Nitrous oxide (N\(_2\)O)                                                |
| Fuel use to establish and maintain the project; for example, for helicopters and other energy-consuming equipment or drip torches | Carbon dioxide (CO\(_2\))
Methane (CH\(_4\))
Nitrous oxide (N\(_2\)O)                                                |

4.4 **The start and end of the late dry season**

(1) For each year of the baseline period and the reporting period, the following information may be made available at www.climatechange.gov.au:

(a) the start date of the late dry season for a region; and

(b) the method used to determine the start date.

(2) The start date of the late dry season for a region as determined in accordance with subsection (1) will be one of the following dates:

(a) 1 July;

(b) 1 August; or

(c) 1 September.
(3) If the start date of the late dry season for a region is not made available as specified under subsection (1), the date is taken to be 1 August.

(4) The start date of the late dry season for a project area must be recorded in Table 9 of both Form 1 and Form 2 of Schedule 2 and must be used in any calculation of emissions for a project area that is required by this Determination.

(5) For the purposes of this Determination the late dry season is taken to end on 31 December in a given year.

Division 4.3 Calculations

Subdivision 4.3.1 Developing maps and calculating fire scar area

4.5 Developing maps used to calculate emissions

(1) A vegetation map for the project area that meets the requirements specified in section 3.3 and is validated in accordance with section 3.4 must be developed using GIS software.

(2) The area of each vegetation class in terms of the number of pixels must be calculated using GIS software.

(3) Monthly fire maps meeting the requirements of section 3.5 must be sourced or developed for the fuel load estimation period, the baseline period, and the reporting period.

(4) Monthly fire maps must be sourced for every month of every year for the baseline period, the fuel load estimation period and the reporting period to develop seasonal fire maps.

4.6 Calculating the fire scar area (A) in the early dry season and the late dry season periods for each vegetation class

(1) The fire scar area in a project area must be calculated in hectares for each fire season for each calendar year of the baseline period and the reporting period according to vegetation class using GIS software.

(2) Subsection (1) must be implemented by overlaying the vegetation map specified in subsection 4.5(1) with the seasonal fire maps mentioned in subsection 4.5(4), to produce a raster map that allocates a vegetation class and a fire season to each pixel that is part of a fire scar.

(3) The fire scar area in the raster map specified in subsection (2) must be converted to hectares using GIS software.

(4) The results of the calculation specified in subsection (3) must be recorded in Table 10 of Form 1 of Schedule 2 for each year of the baseline period and the reporting period.
Subdivision 4.3.2 Calculating annual fire emissions for the baseline period and the reporting period

4.7 Calculating annual fire emissions

(1) The annual emissions of greenhouse gases from fire for an offsets project must be calculated for each calendar year of the baseline period and the reporting period using the following formula:

\[ E_{\text{fire} \text{CO}_2-e} = Ab \times Pe \]

Equation 1

Where:

- \( E_{\text{fire} \text{CO}_2-e} \) = annual fire emissions, being the annual emissions of greenhouse gases (in tonnes CO\(_2\)-e) from fire for an offsets project over a calendar year.
- \( Ab \) = area burnt, the fire scar area in hectares, taking patchiness into account, calculated in accordance with section 4.8.
- \( Pe \) = potential emissions, the emissions per unit area that would occur if that area was burnt (in tonnes per hectare, t ha\(^{-1}\)) comprising the sum of \( Pe_{\text{CH}_4} \) and \( Pe_{\text{N}_2\text{O}} \), calculated in accordance with section 4.9.

(2) Annual fire emissions must be calculated annually for each greenhouse gas (CH\(_4\) and N\(_2\)O) according to each vegetation class and fire season in accordance with section 4.19.

Note As set out in section 4.19, the calculation specified in subsection 4.7(2) is undertaken by multiplying the values in Table 11 with the corresponding values in Table 21, and the results of the calculation are to be recorded in Table 22 of both Form 1 and Form 2 of Schedule 2.

4.8 Calculating the area burnt (Ab)

(1) The area burnt for the purposes of Equation 1 is the amount calculated using the following formula:

\[ Ab = A \times P \]

Equation 2

Where:

- \( Ab \) = area burnt, the fire affected area in hectares, taking patchiness into account.
- \( A \) = fire scar area within the project area in each fire season for each vegetation class, measured in hectares calculated using section 4.6 and recorded in Table 10 of Form 1 of Schedule 2.
\( P = \) patchiness, the fraction of the fire scar area that is presumed to be burnt when fire occurs—for the early dry season, patchiness is taken to be 0.709 and for the late dry season, patchiness is taken to be 0.889.

(2) The area burnt must be calculated annually for each combination of fire season and vegetation class.

(3) The results of the calculation specified in this section must be recorded in Table 11 of both Form 1 and Form 2 of Schedule 2.

4.9 Calculating potential emissions (Pe)

(1) The potential emissions for the purposes of Equation 1 must be calculated for each combination of vegetation class, fuel size class and fire season using the following formulas:

(a) for \( \text{CH}_4 \) using the following equation:

\[
P_{\text{CH}_4} = \text{BEF} \times \text{FL} \times \text{EF}_{\text{CH}_4} \times \text{CC} \times M_{\text{CH}_4}
\]

\text{Equation 3}

(b) for \( \text{N}_2\text{O} \) using the following equation:

\[
P_{\text{N}_2\text{O}} = \text{BEF} \times \text{FL} \times \text{EF}_{\text{N}_2\text{O}} \times \text{CC} \times \text{NC} \times M_{\text{N}_2\text{O}}
\]

\text{Equation 4}

Where:

- \( P_{\text{CH}_4} = \) potential emissions of \( \text{CH}_4 \) (in tonnes per hectare) for a given vegetation class, fuel size class and fire season.
- \( P_{\text{N}_2\text{O}} = \) potential emissions of \( \text{N}_2\text{O} \) (in tonnes per hectare) for a given vegetation class, fuel size class and fire season.
- \( \text{BEF} = \) burning efficiency, being the mass proportion of the mass of combusted fuel that is volatilised in a fire, taken from Table 1 in section 4.10.
- \( \text{FL} = \) fuel load (t ha\(^{-1}\)) taken from Table 2 in section 4.11.
- \( \text{EF}_{\text{CH}_4} = \) emission factor for \( \text{CH}_4 \) for the specified vegetation class and fuel size class taken from Table 4 in section 4.15.
- \( \text{EF}_{\text{N}_2\text{O}} = \) emission factor for \( \text{N}_2\text{O} \) for the specified vegetation class and fuel size class taken from Table 5 in section 4.15.
- \( \text{CC} = \) carbon content of fuel for the specified fuel size class taken from Table 6 in section 4.16.
NC = elemental nitrogen to carbon ratio for the specified fuel size class taken from Table 7 in section 4.17.

M = ratio of molecular mass to the elemental mass for CH₄ or N₂O taken (as applicable) from Table 8 in section 4.18.

(2) The potential emissions for CH₄ in the early dry season for each combination of vegetation class and fuel size class must be recorded in Table 17 of Form 1 of Schedule 2.

(3) The potential emissions for CH₄ in the late dry season for each combination of vegetation class and fuel size class must be recorded in Table 18 of Form 1 of Schedule 2.

(4) The potential emissions for N₂O in the early dry season for each combination of vegetation class and fuel size class must be recorded in Table 19 of Form 1 of Schedule 2.

(5) The potential emissions for N₂O in the late dry season for each combination of vegetation class and fuel size class must be recorded in Table 20 of Form 1 of Schedule 2.

(6) The total potential emissions for each greenhouse gas in each fire season for each vegetation class must be recorded in Table 21 of Form 1 of Schedule 2.

**Note** Data used in the calculations specified in subsection (1) are taken from the following tables:

For potential emissions of methane:

\[ P_{CH_4} = \text{Table 1 x Table 13 x Table 4 x Table 6 x Table 8}_{CH_4} \]

For potential emissions of nitrous oxide:

\[ P_{N_2O} = \text{Table 1 x Table 13 x Table 5 x Table 6 x Table 7 x Table 8}_{N_2O} \]
4.10 Burning efficiency (BEF)
For the purposes of Equations 3 and 4, the burning efficiency (BEF) for fine, coarse, heavy and shrub fuel size classes for the early and late dry season is taken to be the amount set out in the following table:

<table>
<thead>
<tr>
<th>Fuel size class</th>
<th>Early Dry Season</th>
<th>Late Dry Season</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fine</td>
<td>0.7444</td>
<td>0.8604</td>
</tr>
<tr>
<td>Coarse</td>
<td>0.1464</td>
<td>0.3571</td>
</tr>
<tr>
<td>Heavy</td>
<td>0.1708</td>
<td>0.3093</td>
</tr>
<tr>
<td>Shrub</td>
<td>0.2896</td>
<td>0.3934</td>
</tr>
</tbody>
</table>

4.11 Fuel load (FL)
(1) For the purposes of Equations 3 and 4, the fuel load (FL) for coarse, heavy and shrub fuel size classes for a vegetation class, is taken to be the amount set out in the following table:

<table>
<thead>
<tr>
<th>Vegetation class</th>
<th>Fuel load for coarse, heavy and shrub fuel size classes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Coarse</td>
</tr>
<tr>
<td>EOF</td>
<td>1.4</td>
</tr>
<tr>
<td>EW</td>
<td>0.90</td>
</tr>
<tr>
<td>SW</td>
<td>1.2</td>
</tr>
<tr>
<td>SH</td>
<td>0.6</td>
</tr>
</tbody>
</table>

(2) For the purposes of Equations 3 and 4, the fuel load (FL) for the fine fuel size class must be calculated according to sections 4.12, 4.13 and 4.14.

4.12 Calculating years since last burnt (YSLB) for a pixel
(1) Years since last burnt (YSLB) must be calculated using GIS software for each year in the baseline period and the reporting period.
(2) Calculation of YSLB for each year of the baseline period and the reporting period must involve the analysis of fire maps for a given calendar year (the analysis year) and for the previous 5 years.
(3) When the earliest 5 years of the baseline period are analysed, the fire maps developed in the fuel load estimation period must be used to provide maps for the 5 years preceding the analysis year.
(4) YSLB must be calculated using the following process:

(a) the monthly fire maps described in section 4.5 must be aggregated into calendar year fire maps for the analysis year and for each of the 5 years preceding it, with each pixel showing whether the area represented by the pixel was burnt or unburnt (described as ‘burnt pixels’ and ‘unburnt pixels’ respectively in this Determination);

(b) the relevant Gregorian calendar year must be assigned (as a value) to all burnt pixels in each fire year;

(c) a zero value must be assigned to all unburnt pixels;

(d) a name must be assigned to each of the 6 maps using the following convention:
   (i) the analysis year must be named Gy; and
   (ii) the 5 maps preceding the analysis year must be named Gy-1 to Gy-5 in sequence, with Gy-1 being the year immediately preceding the analysis year;

(e) five maps must be generated that show the difference in values between the analysis year and each of the other 5 years by undertaking a standard grid operation in GIS software that takes the values assigned to each pixel from the analysis year map and subtracts the corresponding values in each of the 5 other maps in turn;

(f) this analysis produces 5 maps that must be named Dy-1 to Dy-5;

   Note  Dy-1 represents the values allocated to each pixel in Gy minus the values allocated to each pixel in Gy-1. Dy-2 represents the values allocated to each pixel in Gy minus the values allocated to each pixel in Gy-2 and so on. The 5 maps that are the product of this analysis will be:

   1.  Dy-1 = Gy – Gy-1;
   2.  Dy-2 = Gy – Gy-2;
   3.  Dy-3 = Gy – Gy-3;
   4.  Dy-4 = Gy – Gy-4; and
   5.  Dy-5 = Gy – Gy-5;

(g) the minimum value allocated to each corresponding pixel in each map must be calculated using a standard grid operation in GIS software and presented in a single map, which will have one of the following values for each pixel:

   (i) a pixel value of zero, which means no fire in that pixel in any year;
   (ii) a pixel value of a large negative number (e.g. -2006), which means not burnt in the analysis year but burnt in one or more of the other years;
   (iii) a pixel value of 1 to 5, which means burnt in the analysis year and also burnt in another year; or
(iv) a pixel value equal to the value of the analysis year, which means burnt in the analysis year and in no other year;

(h) the values assigned to each pixel in this map must be modified using the following formula:

(i) if the value in a pixel is a negative value, the pixel must be modified to show zero;

(ii) if the value in a pixel is more than 5, the pixel must be modified to show 6; and

(iii) if the value is in the range from zero to 5, no change must be made to the value shown in the pixel;

(i) the output of this process is a single map (the YSLB map) with YSLB values that show the YSLB;

(j) the values specified in paragraph (i) are in the range zero to 6 where:

(i) values 1 to 5 represent the number of years since the previous fire in that pixel;

(ii) a value of 6 means that pixel was burnt more than 5 years previously (or never burnt); and

(iii) a value of zero means that the pixel was not burnt in the analysis year.

4.13 Calculating the relative frequency distribution of fire history

(1) The YSLB map developed in accordance with section 4.12 must be overlaid with the vegetation map developed in accordance with subsection 4.5(1) and the number of pixels burnt \( (N_b) \) in each vegetation class for each YSLB value determined.

(2) These values \( (N_b) \) must be recorded in the appropriate cell in Table 14 of Form 1 of Schedule 2 and summed across the rows to calculate \( N_{\text{total}} \), the total number of burnt pixels by vegetation class.

(3) A relative frequency distribution of each YSLB value for each vegetation class must be produced using the values for \( N_b \) and \( N_{\text{total}} \) in Table 14 of Form 1 of Schedule 2 and the following formula:

\[
\text{Relative frequency distribution of YSLB values} = \frac{N_b}{N_{\text{total}}}
\]

Where:

Relative frequency distribution of YSLB values = the number of pixels burnt in each vegetation class for each YSLB value.

\( N_b = \) the number of burnt pixels for each vegetation class by YSLB.

\( N_{\text{total}} = \) the sum of \( N_b \) values for each vegetation class.
(4) The relative frequency distribution of YSLB values must be calculated for each vegetation class and recorded in Table 15 of Form 1 of Schedule 2.

4.14 Calculating the fuel load for fine fuels

(1) The fuel accumulation values (in tonnes per hectare) for fine fuels based on YSLB are taken to be the amount set out in the following table:

<table>
<thead>
<tr>
<th>Vegetation class</th>
<th>YSLB (n)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
</tr>
<tr>
<td>EOF</td>
<td>2.74</td>
</tr>
<tr>
<td>EW</td>
<td>3.80</td>
</tr>
<tr>
<td>SW</td>
<td>2.08</td>
</tr>
<tr>
<td>SH</td>
<td>1.88</td>
</tr>
</tbody>
</table>

(2) The fine fuel load values must be calculated by multiplying the frequency distribution of YSLB values recorded in Table 15 of Form 1 of Schedule 2 by the corresponding fuel accumulation value for fine fuels given in Table 3 above and the results recorded in Table 16 of Form 1 of Schedule 2.

(3) The total fine fuel load values for each vegetation class obtained by totalling the value of each row of Table 16 of Form 1 of Schedule 2 must be recorded in Table 13 of Form 1 of Schedule 2.

4.15 Emission factors (EF)

(1) For the purposes of subsection 4.9(1), the emission factor for CH₄ for each vegetation class and fuel size class is taken to be the amount set out in the following table:

<table>
<thead>
<tr>
<th>Vegetation class</th>
<th>Fuel size class</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fine</td>
</tr>
<tr>
<td>EOF</td>
<td>0.0031</td>
</tr>
<tr>
<td>EW</td>
<td>0.0031</td>
</tr>
<tr>
<td>SW</td>
<td>0.0031</td>
</tr>
<tr>
<td>SH</td>
<td>0.0015</td>
</tr>
</tbody>
</table>
(2) For the purposes of paragraph 4.9(1)(b), the emission factor for N$_2$O for each vegetation class and fuel size class is taken to be the amount set out in the following table:

<table>
<thead>
<tr>
<th>Vegetation class</th>
<th>Fine</th>
<th>Coarse</th>
<th>Heavy</th>
<th>Shrub</th>
</tr>
</thead>
<tbody>
<tr>
<td>EOF</td>
<td>0.0075</td>
<td>0.0075</td>
<td>0.0036</td>
<td>0.0075</td>
</tr>
<tr>
<td>EW</td>
<td>0.0075</td>
<td>0.0075</td>
<td>0.0036</td>
<td>0.0075</td>
</tr>
<tr>
<td>SW</td>
<td>0.0075</td>
<td>0.0075</td>
<td>0.0036</td>
<td>0.0075</td>
</tr>
<tr>
<td>SH</td>
<td>0.0066</td>
<td>0.0066</td>
<td>0.0036</td>
<td>0.0066</td>
</tr>
</tbody>
</table>

### 4.16 Carbon content (CC)

For the purposes of subsection 4.9(1), the carbon content for each fuel size class is taken to be the amount set out in the following table:

<table>
<thead>
<tr>
<th>Elemental content</th>
<th>Fine</th>
<th>Coarse</th>
<th>Heavy</th>
<th>Shrub</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carbon</td>
<td>0.46</td>
<td>0.46</td>
<td>0.46</td>
<td>0.46</td>
</tr>
</tbody>
</table>

### 4.17 Nitrogen to carbon ratio (NC)

For the purposes of paragraph 4.9(1)(b), the nitrogen to carbon ratio for each fuel size class is taken to be the amount set out in the following table:

<table>
<thead>
<tr>
<th>Elemental content</th>
<th>Fine</th>
<th>Coarse</th>
<th>Heavy</th>
<th>Shrub</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nitrogen to carbon ratio</td>
<td>0.0096</td>
<td>0.0081</td>
<td>0.0081</td>
<td>0.0093</td>
</tr>
</tbody>
</table>

### 4.18 Converting the molecular mass to elemental mass (M)

For the purposes of subsection 4.9(1):

(a) the value of emissions of CH$_4$ and N$_2$O must be converted from the molecular mass to the elemental mass; and
(b) the conversion factor is the ratio of molecular mass to elemental mass for each of CH$_4$ and N$_2$O and is taken to be the amount set out in the following table:

<table>
<thead>
<tr>
<th>Gas</th>
<th>Conversion factor (M)</th>
</tr>
</thead>
<tbody>
<tr>
<td>CH$_4$</td>
<td>1.3333</td>
</tr>
<tr>
<td>N$_2$O</td>
<td>1.5714</td>
</tr>
</tbody>
</table>

### 4.19 Calculating the annual fire emissions in tonnes CO$_2$-e

1. The annual fire emissions of each greenhouse gas (in tonnes of greenhouse gas emitted) in each fire season for each vegetation class must be calculated and the results must be recorded in Table 22 of both Form 1 and Form 2 of Schedule 2.

2. This calculation is done by multiplying the values in Table 11 with the corresponding values in Table 21.  
   Note: For example, the value in the first column and the first row of Table 11 must be multiplied by the value in the first row and the first column of Table 21 and the result recorded in the first row of the first column of Table 22. The value in the first column and the first row of Table 11 must also be multiplied by the value in the first row and the third column of Table 21 and the result recorded in the first row of the third column of Table 22. This calculation must be repeated for each value in Table 21 with the appropriate value in Table 11 to populate the first 4 rows and the 4 columns of Table 22.

3. The annual fire emissions of each greenhouse gas (in tonnes of CO$_2$-e) must be calculated and the results must be recorded in Table 23 of Form 1 of Schedule 2.

4. The calculation specified in subsection (3) must be done by multiplying the total annual emissions of each greenhouse gas by the GWP as specified in regulation 2.02 of the NGER Regulations.

5. The annual fire emissions (E$_{\text{fire,CO}_2\text{-e}}$ (in tonnes of CO$_2$-e)) for each year in the reporting period must be calculated and the results must be recorded in Table 25 of both Form 1 and Form 2 of Schedule 2.

6. The calculation specified in subsection (5) must be done by adding the total annual CO$_2$ equivalent emissions of each greenhouse gas (CH$_4$ and N$_2$O) from Table 23 of Form 1 of Schedule 2.

### 4.20 Calculating average baseline emissions

1. For paragraph 106(4)(f) of the Act, and subject to subsection (2) of this section, the baseline for a project is the annual emissions of CH$_4$ and N$_2$O in tonnes of CO$_2$-e for the project area as determined in accordance with this Subdivision, and averaged over the 10 years immediately preceding project commencement.
(2) Where strategic early dry season fire management has been conducted in the project area for at least 1 year but no more than 6 consecutive years immediately preceding project commencement, the project proponent may adopt as the baseline the annual emissions of CH$_4$ and N$_2$O from the project area, determined in accordance with this Subdivision, averaged over the 10 years immediately preceding the commencement of that early dry season burning.

*Note* Even if early dry season burning occurred in the project area for more than 6 years immediately preceding project commencement, the reference period for calculating the baseline under subsection (2) is the 10 years immediately preceding the period up to 6 years during which early dry season burning occurred prior to project commencement.

(3) The annual emissions in tonnes of CO$_2$-e for each year that is included in the calculation of the project baseline emissions, and the sum of the annual emissions to determine the total emissions over the baseline period, must be recorded in Table 24 of both Form 1 and Form 2 of Schedule 2.

(4) The average annual emissions for the baseline period must be calculated and recorded in Table 24 of both Form 1 and Form 2 of Schedule 2.

### Subdivision 4.3.3 Calculating total annual project emissions

4.21 **Calculating the emissions from fuel used to establish and manage a project**

(1) The total emissions of greenhouse gases from fuel used to establish and manage a project to which this Determination applies must be calculated for each fuel type and each greenhouse gas for each year in the reporting period.

(2) Greenhouse gas emissions from fuel use must be estimated using the energy content factors and emission factors specified in Schedule 1 of the NGER Measurement Determination in force at the time the offsets report is submitted or was required to be submitted, whichever is earlier.

(3) The total emissions of greenhouse gases from fuel used to establish and manage an offset project for each fuel type and each greenhouse gas is to be calculated using the following formula:

$$E_{ij} = \frac{Q_i \times EC_i \times EF_{joxe} \times 1000}{1000}$$  

*Equation 6*

Where:

$E_{ij} =$ emissions from fuel for each fuel type and each greenhouse gas, in tonnes CO$_2$-e.

$i =$ fuel type.
\[ j = \text{greenhouse gas type (CO}_2, \text{N}_2\text{O, CH}_4). \]
\[ Q_i = \text{quantity of the specified fuel type, measured in cubic metres or gigajoules.} \]
\[ EC_i = \text{energy content factor of fuel type (i) (gigajoules per kilolitre); (if } Q_i \text{ is measured in gigajoules, then } EC_i \text{ is 1).} \]
\[ EF_{ijoxec} = \text{emission factor for each gas type (j) (which includes the effect of an oxidation factor) for fuel type (i) (kilograms CO}_2\text{-e per gigajoule).} \]

(4) The total emissions of greenhouse gases from fuel used to establish and manage an offset project are to be calculated using the following formula:

\[
E_{\text{fuel}} = \sum_{i}^{N_{ij}} E_{ij}
\]

Equation 7

Where:
\[ E_{\text{fuel}} = \text{total emissions from fuel use, in tonnes CO}_2\text{-e.} \]
\[ E_{ij} = \text{emissions from fuel for each fuel type and each greenhouse gas, in tonnes CO}_2\text{-e.} \]
\[ i = \text{fuel type.} \]
\[ j = \text{greenhouse gas type (CO}_2, \text{N}_2\text{O, CH}_4). \]

(5) The total emissions of greenhouse gases from fuel used to establish and manage an offset project (\(E_{\text{fuel}}\)) must be recorded in Table 26 of Form 1 of Schedule 2.

4.22 Calculating total project emissions

The total annual amount of emissions of carbon dioxide equivalents for an offsets project is to be calculated using the following formula and recorded in Table 27 of Form 1 of Schedule 2:

\[
E_{\text{total CO}_2\text{-e}} = E_{\text{fire CO}_2\text{-e}} + E_{\text{fuel}}
\]

Equation 8

Where:
\[ E_{\text{total CO}_2\text{-e}} = \text{the total annual project emissions from the project, in tonnes CO}_2\text{-e.} \]
\[ E_{\text{fire CO}_2\text{-e}} = \text{annual fire emissions resulting from section 4.7, in tonnes CO}_2\text{-e.} \]
\[ E_{\text{fuel}} = \text{emissions from fuel resulting from section 4.21, in tonnes CO}_2\text{-e.} \]
Subdivision 4.3.4 Calculating net annual greenhouse gas abatement

4.23 Calculating net annual greenhouse gas abatement

For paragraph 106(1)(c) of the Act, the CO\textsubscript{2}-e net annual abatement amount for a project to which this Determination applies is taken to be the amount calculated using the following formula and recorded in Table 28 of both Form 1 and Form 2 of Schedule 2:

\[
A_{\text{net CO}_2-e} = E_{\text{BL CO}_2-e} - E_{\text{total CO}_2-e}
\]

Equation 9

Where:

- \(A_{\text{net CO}_2-e}\) = the net abatement amount for an offsets project to which this Determination applies for a reporting period, in tonnes CO\textsubscript{2}-e.
- \(E_{\text{BL CO}_2-e}\) = the baseline for a project, being the average of annual total CH\textsubscript{4} and N\textsubscript{2}O emissions (in tonnes CO\textsubscript{2}-e), from the project area for the applicable period, taken from Table 24 in Form 1 of Schedule 2.
- \(E_{\text{total CO}_2-e}\) = the total annual project emissions from the project area in tonnes CO\textsubscript{2}-e, as calculated according to section 4.22.

Division 4.4 Data collection

4.24 Data collection

(1) Data must be collected to develop:
   (a) vegetation maps in accordance with Division 3.2; and
   (b) fire maps in accordance with Division 3.3.

(2) Data must be collected on the quantity of liquid fuel, recorded in kilolitres (kL), for each fuel type used in the project.

(3) If helicopters have been used in the project, and the quantity of liquid fuel for use in the helicopter is not available, data must be collected on the hours of flight time undertaken for the project and liquid fuel use estimated accordingly.
Part 5 Record-keeping and reporting requirements

Note See subsection 106(3) of the Act.

Division 5.1 General

5.1 Application
For subsection 106(3) of the Act, a project proponent of an eligible offsets project to which this Determination applies must comply with the record-keeping and reporting requirements of this Part.

Division 5.2 Record-keeping requirements

5.2 Records that must be kept
(1) The project proponent must create and maintain the records specified in this section.
(2) All primary maps and data used as inputs into both baseline and project emissions calculations must be kept in electronic form.
(3) The maps specified in subsection (2) must be retained in standard geospatial formats.
(4) Data sets specified in subsection (2) must be retained in standard spreadsheet or text formats.
(5) Copies of all mapping products consulted and produced to generate the maps must be kept.
(6) A GIS map combining the vegetation map (to define the project area) and the Savanna burning 1000 mm rainfall map must be developed and kept to provide evidence that the project falls within the above 1,000 millimetre rainfall area.
(7) The following records must also be created and maintained:
   (a) data sources used for compiling the vegetation map, including copies of all mapping products consulted and produced;
   (b) seasonal fire maps for each year in the baseline period and reporting periods;
   (c) all monthly fire maps and supporting data sets that underpin the monthly fire maps as required under section 4.5, including maps used to calculate:
      (i) baseline emissions; and
      (ii) annual project emissions;
(d) YSLB maps for the project area, and the data used to develop the maps;
(e) evidence of the validation of the vegetation map, including:
   (i) the results of the validation assessment;
   (ii) the data sources used for undertaking the validation assessment, including copies of all mapping and sampling products consulted and produced;
   (iii) all GIS maps depicting the position of all independent data waypoints collected;
   (iv) the GIS map that shows the intersection of the independent data waypoints and the vegetation map; and
   (v) the matrix showing quantitative evidence of errors of omission and commission by vegetation class and evidence that the final vegetation map is at least 80% reliable;
(f) for a fire map sourced from NAFI, evidence of the source;
(g) for a fire map not sourced from NAFI:
   (i) the registered greenhouse and energy auditor’s validation assessment report of the fire map;
   (ii) the data sources used for undertaking the validation assessment, including copies of all mapping and sampling products consulted and produced;
   (iii) all GIS maps depicting the position of all independent data waypoints collected;
   (iv) the GIS map that shows the intersection of the independent data waypoints and the seasonal fire maps; and
   (v) the matrix showing quantitative evidence of errors of omission and commission by vegetation class and evidence that the final vegetation map is at least 80% reliable;
(h) if the data collected by the registered greenhouse and energy auditor’s validation assessment has been used to increase the accuracy of a fire map, the original fire map and the adjusted fire map;
(i) the results of all calculations specified in Part 3 in the tables specified in Form 1 at Schedule 2;
(j) records of early dry season burning activities undertaken, including location, timing and method; and
(k) evidence of fuel use, including invoices and receipts and, in the case of helicopter use if fuel use receipts are not available, record of hours of flight.
Division 5.3 Offsets report requirements

5.3 Information that must be included in first offsets report

The following information must be included in the first offsets report for a project to which this Determination applies:

(a) the CO$_2$-e net abatement amount for the project;
(b) the validated vegetation map of the project area;
(c) the map described in subsection 5.2(6);
(d) a description of the early dry season burning, including the location, timing and method of prescribed burns;
(e) the seasonal fire maps for the project area for the baseline period and the reporting period;
(f) for a fire map sourced from NAFI, evidence of the source;
(g) for fire maps not sourced from NAFI, the report of the registered greenhouse and energy auditor’s report relating to the validation of the early dry season and late dry season fire maps; and
(h) the results of the calculations and other information given in Form 2 of Schedule 2.

5.4 Subsequent reporting periods

The following information must be included in the second and subsequent offsets reports for a project to which this Determination applies:

(a) the CO$_2$-e net abatement amount for the project;
(b) a description of the early dry season burning regime, including the location, timing and method of prescribed burns;
(c) the early dry season fire maps of the project area for the years in the reporting period;
(d) the late dry season fire maps of the project area for the years in the reporting period;
(e) for a fire map sourced from NAFI, evidence of the source;
(f) for fire maps not sourced from NAFI, the report of the registered greenhouse and energy auditor’s report relating to the validation of the early dry season and late dry season fire maps; and
(g) the results of the calculations and other information given in Form 2 of Schedule 2.
### Schedule 1  Vegetation classes

<table>
<thead>
<tr>
<th>Vegetation class</th>
<th>Canopy Height (m)</th>
<th>Foliage cover (%)</th>
<th>Characteristic species</th>
<th>Characteristic substrates</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EOF</strong></td>
<td>Majority &gt;15</td>
<td>30-70 (trees)</td>
<td>Tall eucalypts (e.g. Eucalyptus tetrodonta, E. miniata)</td>
<td>Various—well developed shrub layer may / may not be present</td>
</tr>
<tr>
<td><strong>EW</strong></td>
<td>Majority &gt;8</td>
<td>10-30 (trees)</td>
<td>Various eucalypts, often with other taxa (e.g. Erythrophleum, Terminalia, Xanthostemon)</td>
<td>Various—well developed shrub layer may / may not be present</td>
</tr>
<tr>
<td><strong>SW</strong></td>
<td>Majority &gt;8</td>
<td>10-30 (trees)</td>
<td>Various eucalypts, often with other taxa (e.g. Erythrophleum, Terminalia, Xanthostemon)</td>
<td>Various—well developed shrub layer may / may not be present; where present, may include woody heath taxa as listed for Sandstone heath</td>
</tr>
<tr>
<td><strong>SH</strong></td>
<td>Majority &lt;5</td>
<td>0-30 (shrubs)</td>
<td>Occasional trees</td>
<td>Conspicuous cover of heathy shrubs (e.g. Acacia, Calytrix, Grevillea, Hibbertia, Hibiscus, Jacksonia, Tephrosia, Verticordia)</td>
</tr>
</tbody>
</table>
Schedule 2  Forms

Form 1  Record of Calculations

The results of all calculations prescribed by Part 4 must be recorded in the following tables and retained by the project proponent.

Table 9: Start of the LDS for project region

<table>
<thead>
<tr>
<th>Year</th>
<th>Month that represents the start of the LDS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 10: Fire scar area (A) by vegetation class and fire season (ha)

<table>
<thead>
<tr>
<th>Vegetation class</th>
<th>Fire season</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>EDS</td>
</tr>
<tr>
<td></td>
<td>LDS</td>
</tr>
<tr>
<td>EOF</td>
<td></td>
</tr>
<tr>
<td>EW</td>
<td></td>
</tr>
<tr>
<td>SW</td>
<td></td>
</tr>
<tr>
<td>SH</td>
<td></td>
</tr>
</tbody>
</table>

Table 11: Area burnt by fire season and vegetation class (ha)

<table>
<thead>
<tr>
<th>Vegetation class</th>
<th>Fire season</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>EDS</td>
</tr>
<tr>
<td></td>
<td>LDS</td>
</tr>
<tr>
<td>EOF</td>
<td></td>
</tr>
<tr>
<td>EW</td>
<td></td>
</tr>
<tr>
<td>SW</td>
<td></td>
</tr>
<tr>
<td>SH</td>
<td></td>
</tr>
</tbody>
</table>

Note  There is no table 12.
Table 13: Fuel loads for each vegetation class (t ha⁻¹)

<table>
<thead>
<tr>
<th>Vegetation class</th>
<th>Fuel size class</th>
<th>Fine</th>
<th>Coarse</th>
<th>Heavy</th>
<th>Shrub</th>
</tr>
</thead>
<tbody>
<tr>
<td>EOF</td>
<td>Import values from Table 16</td>
<td>1.4</td>
<td>4.8</td>
<td>1.5</td>
<td></td>
</tr>
<tr>
<td>EW</td>
<td>Import values from Table 16</td>
<td>0.9</td>
<td>2.2</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>SW</td>
<td>Import values from Table 16</td>
<td>1.2</td>
<td>3.4</td>
<td>1.7</td>
<td></td>
</tr>
<tr>
<td>SH</td>
<td>Import values from Table 16</td>
<td>0.6</td>
<td>1.7</td>
<td>1.8</td>
<td></td>
</tr>
</tbody>
</table>

Table 14: Number of burnt pixels by YSLB

<table>
<thead>
<tr>
<th>Vegetation class</th>
<th>YSLB</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>EOF</td>
<td>Nₜₐₜ</td>
<td>Nₜₐₜ</td>
</tr>
<tr>
<td>EW</td>
<td>Nₜₐₜ</td>
<td>Nₜₐₜ</td>
</tr>
<tr>
<td>SW</td>
<td>Nₜₐₜ</td>
<td>Nₜₐₜ</td>
</tr>
<tr>
<td>SH</td>
<td>Nₜₐₜ</td>
<td>Nₜₐₜ</td>
</tr>
</tbody>
</table>

Table 15: Relative frequency distribution of YSLB values

<table>
<thead>
<tr>
<th>Vegetation class</th>
<th>YSLB</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>EOF</td>
<td></td>
<td></td>
</tr>
<tr>
<td>EW</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SW</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SH</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Table 16: Fine fuel load (t ha$^{-1}$)

<table>
<thead>
<tr>
<th>Vegetation class</th>
<th>YSLB</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>EOF</td>
<td></td>
<td></td>
</tr>
<tr>
<td>EW</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SW</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SH</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Record and transfer to Table 13

### Table 17: Potential emissions for CH$_4$ in EDS (t ha$^{-1}$)

<table>
<thead>
<tr>
<th>Vegetation class</th>
<th>Fuel size class</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fine</td>
</tr>
<tr>
<td>EOF</td>
<td></td>
</tr>
<tr>
<td>EW</td>
<td></td>
</tr>
<tr>
<td>SW</td>
<td></td>
</tr>
<tr>
<td>SH</td>
<td></td>
</tr>
</tbody>
</table>

### Table 18: Potential emissions for CH$_4$ in LDS (t ha$^{-1}$)

<table>
<thead>
<tr>
<th>Vegetation class</th>
<th>Fuel size class</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fine</td>
</tr>
<tr>
<td>EOF</td>
<td></td>
</tr>
<tr>
<td>EW</td>
<td></td>
</tr>
<tr>
<td>SW</td>
<td></td>
</tr>
<tr>
<td>SH</td>
<td></td>
</tr>
</tbody>
</table>

### Table 19: Potential emissions for N$_2$O in EDS (t ha$^{-1}$)

<table>
<thead>
<tr>
<th>Vegetation class</th>
<th>Fuel size class</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fine</td>
</tr>
<tr>
<td>EOF</td>
<td></td>
</tr>
<tr>
<td>EW</td>
<td></td>
</tr>
<tr>
<td>SW</td>
<td></td>
</tr>
<tr>
<td>SH</td>
<td></td>
</tr>
</tbody>
</table>
Table 20: Potential emissions for N$_2$O in LDS (t ha$^{-1}$)

<table>
<thead>
<tr>
<th>Vegetation class</th>
<th>Fine</th>
<th>Coarse</th>
<th>Heavy</th>
<th>Shrub</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>EOF</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EW</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SW</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SH</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 21: Potential emissions for each gas in each fire season by vegetation class (t ha$^{-1}$)

<table>
<thead>
<tr>
<th>Vegetation class</th>
<th>Gas (CH$_4$)</th>
<th>Gas (N$_2$O)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>EDS (totals from Table 17)</td>
<td>LDS (totals from Table 18)</td>
</tr>
<tr>
<td></td>
<td>EDS (totals from Table 19)</td>
<td>LDS (totals from Table 20)</td>
</tr>
<tr>
<td>EOF</td>
<td></td>
<td></td>
</tr>
<tr>
<td>EW</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SW</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SH</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 22: Emissions by gas by vegetation class by fire season (tonnes)

<table>
<thead>
<tr>
<th>Vegetation class</th>
<th>Gas (CH$_4$)</th>
<th>Gas (N$_2$O)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>EDS</td>
<td>LDS</td>
</tr>
<tr>
<td>EOF</td>
<td></td>
<td></td>
</tr>
<tr>
<td>EW</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SW</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SH</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total (fire season)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total (Gas)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Table 23: Total annual emissions (tonnes CO\(_2\)-e)

<table>
<thead>
<tr>
<th>GWP</th>
<th>E</th>
<th>E(_{CO2})-e</th>
</tr>
</thead>
<tbody>
<tr>
<td>CH(_4)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Value as specified in regulation 2.02 of the NGER Regulations</td>
<td></td>
</tr>
<tr>
<td>N(_2)O</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Value as specified in regulation 2.02 of the NGER Regulations</td>
<td></td>
</tr>
</tbody>
</table>

| Total |               |  |

### Table 24: Project baseline (tonnes CO\(_2\)-e)

<table>
<thead>
<tr>
<th>Baseline year</th>
<th>Annual Emissions (E(_{CO2})-e)</th>
</tr>
</thead>
<tbody>
<tr>
<td>y-10</td>
<td></td>
</tr>
<tr>
<td>y-9</td>
<td></td>
</tr>
<tr>
<td>y-8</td>
<td></td>
</tr>
<tr>
<td>y-7</td>
<td></td>
</tr>
<tr>
<td>y-6</td>
<td></td>
</tr>
<tr>
<td>y-5</td>
<td></td>
</tr>
<tr>
<td>y-4</td>
<td></td>
</tr>
<tr>
<td>y-3</td>
<td></td>
</tr>
<tr>
<td>y-2</td>
<td></td>
</tr>
<tr>
<td>y-1</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Average</strong></td>
<td></td>
</tr>
<tr>
<td>(project baseline, E(_{BL,CO2})-e)</td>
<td></td>
</tr>
</tbody>
</table>
Table 25: Annual emissions from fire (tonnes CO₂-e)

<table>
<thead>
<tr>
<th>Year</th>
<th>Annual project emissions (E_{fire}CO₂-e)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 26: Emissions from fuel use (tonnes CO₂-e)

<table>
<thead>
<tr>
<th>Fuel type</th>
<th>Amount used (litres)</th>
<th>Emissions from fuel use</th>
</tr>
</thead>
<tbody>
<tr>
<td>Source a</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Source b</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>(E_{fuel}CO₂-e)</td>
<td></td>
</tr>
</tbody>
</table>

Table 27: Annual project emissions (tonnes CO₂-e)

<table>
<thead>
<tr>
<th>Year</th>
<th>Total annual Emissions (E_{total}CO₂-e)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 28: Net annual project abatement (tonnes CO₂-e)

<table>
<thead>
<tr>
<th>Year</th>
<th>Net annual project abatement (A_{net}CO₂-e)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Form 2  Record of Calculations for Offsets Reports

The results of calculations prescribed by Part 4 must be recorded in the following tables and be provided in the offsets report for the first reporting period and subsequent reporting periods.

Table 9: Start of the LDS for project region

<table>
<thead>
<tr>
<th>Year</th>
<th>Month that represents the start of the LDS</th>
</tr>
</thead>
</table>

Table 11: Area burnt by fire season and vegetation class (ha)

<table>
<thead>
<tr>
<th>Vegetation class</th>
<th>Fire season</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>EDS</td>
</tr>
<tr>
<td>EOF</td>
<td></td>
</tr>
<tr>
<td>EW</td>
<td></td>
</tr>
<tr>
<td>SW</td>
<td></td>
</tr>
<tr>
<td>SH</td>
<td></td>
</tr>
</tbody>
</table>

Table 22: Emissions by gas by vegetation class by fire season (tonnes)

<table>
<thead>
<tr>
<th>Vegetation class</th>
<th>Gas (CH₄)</th>
<th>Gas (N₂O)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>EDS</td>
<td>LDS</td>
</tr>
<tr>
<td>EOF</td>
<td></td>
<td></td>
</tr>
<tr>
<td>EW</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SW</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SH</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total (fire season)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total (Gas)
Table 24: Project baseline (tonnes CO$_2$-e)

<table>
<thead>
<tr>
<th>Baseline year</th>
<th>Annual Emissions (E$_{CO_2}$)</th>
</tr>
</thead>
<tbody>
<tr>
<td>y-10</td>
<td></td>
</tr>
<tr>
<td>y-9</td>
<td></td>
</tr>
<tr>
<td>y-8</td>
<td></td>
</tr>
<tr>
<td>y-7</td>
<td></td>
</tr>
<tr>
<td>y-6</td>
<td></td>
</tr>
<tr>
<td>y-5</td>
<td></td>
</tr>
<tr>
<td>y-4</td>
<td></td>
</tr>
<tr>
<td>y-3</td>
<td></td>
</tr>
<tr>
<td>y-2</td>
<td></td>
</tr>
<tr>
<td>y-1</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
</tr>
<tr>
<td>Average</td>
<td></td>
</tr>
<tr>
<td>(project</td>
<td></td>
</tr>
<tr>
<td>baseline,</td>
<td></td>
</tr>
<tr>
<td>E$_{BL}$CO$_2$-e)</td>
<td></td>
</tr>
</tbody>
</table>

Table 25: Annual emissions from fire (tonnes CO$_2$-e)

<table>
<thead>
<tr>
<th>Year</th>
<th>Annual project emissions (E$_{fire}$CO$_2$-e)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 28: Net annual project abatement (tonnes CO$_2$-e)

<table>
<thead>
<tr>
<th>Year</th>
<th>Net annual project abatement (A$_{net}$CO$_2$-e)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Note