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PSDP-21-01 Absolute, relative, criteria, and ranges in report template

Additional submitted attachment is included below.

PSDP-21-01 Absolute, relative, criteria, and ranges in report template

What is the reason for the formulas on "Schedule 3" sheet of TN237395 to vary in the use of absolute, relative, criteria reference, and ranges for cells B14 through B24?

See these examples:



and

A14	B14
Biomass &	0
Biowaste	
	=SUMIF('Schedule 1'!\$B\$18:B32, "Biomass & Biowaste",
	'Schedule 1'!K\$18:K\$46)

Why do the formulas use literals such as "Coal" for criteria when the cell to the left could be used for the SUMIF criteria?

Perhaps the formula in B14 shown below should replace the formulas in B column for rows 14 through 24?

A14	B14
Biomass &	0
Biowaste	
	=SUMIF('Schedule 1'!\$B\$18:\$B\$46, \$A14, 'Schedule 1'! \$K\$18:\$K\$46)
	\$K\$10.\$K\$40)

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