$$\partial_t b(u) - \nabla \cdot \kappa \nabla u = f$$
 
$$1$$
 
$$b(u^n) - \tau \nabla \cdot \kappa \nabla u^n = \tau f^n + b(u^{n-1})$$
 
$$2$$
 
$$b(u^{n,j-1}) + L(u^{n,j} - u^{n,j-1}) - \tau \nabla \cdot \nabla u^{n,j} = \tau f^n + u^{n-1}$$
 
$$4$$
 MPFA-L discretization 
$$3$$
 Modified finite element discretization 
$$3$$
 Equivalence, theorem 3.01