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Agenda item 3(a)

Reports of the subsidiary bodies

Report of the Subsidiary Body for Scientific and Technological Advice

Work programme on the revision of the guidelines for the review of biennial reports and national communications, including national inventory reviews, for developed country Parties

Proposal by the President

Addendum

Draft decision -/CP.20

Guidelines for the technical review of information reported under the Convention related to greenhouse gas inventories, biennial reports and national communications by Parties included in Annex I to the Convention

The Conference of the Parties,

Recalling the relevant provisions of the Convention, in particular its Articles 4 and 12, and decisions 2/CP.1, 9/CP.2, 6/CP.3, 6/CP.5, 33/CP.7, 19/CP.8, 2/CP.9, 18/CP.10, 1/CP.13, 1/CP.16, 2/CP.17, 23/CP.19 and 24/CP.19,

Noting the work programme established in decision 2/CP.17 on the revision of the guidelines for the review of biennial reports and national communications, including national inventory reviews,

Also noting that, while the revision of the review guidelines for national communications and biennial reports was completed at the nineteenth session of the Conference of the Parties, the revision of the review guidelines for greenhouse gas inventories was to be completed by the twentieth session of the Conference of the Parties,

Recognizing the improvements that Parties included in Annex I to the Convention (Annex I Parties) have made in providing complete and timely annual greenhouse gas inventories,

Having considered the experience gained in the review of information submitted by Annex I Parties to date and the need to have a cost-effective, efficient and practical review process that does not impose an excessive burden on Parties, experts or the secretariat,

Having also considered the relevant recommendations of the Subsidiary Body for Scientific and Technological Advice,

1. *Decides* to revise the “Guidelines for the technical review of information reported under the Convention related to greenhouse gas inventories, biennial reports and national communications by Parties included in Annex I to the Convention”, adopted by decision 23/CP.19, to make the necessary changes to include “Part III: UNFCCC guidelines for the technical review of greenhouse gas inventories from Parties included in Annex I to the Convention”;

2. *Also decides* that the “Guidelines for the technical review of information reported under the Convention related to greenhouse gas inventories, biennial reports and national communications by Parties included in Annex I to the Convention” contained in the annex shall be used for the review of biennial reports, national communications and greenhouse gas inventories, effective immediately;

3. *Requests* the secretariat to coordinate the technical review of greenhouse gas inventories from Parties included in Annex I to the Convention in accordance with the provisions of the guidelines contained in the annex, subject to the availability of financial resources;

4. *Also requests* the secretariat to develop and implement a standardized set of data comparisons, and to select a group of experienced review experts from among the lead reviewers of the greenhouse gas inventories to conduct an assessment of those data comparisons every five years;

5. *Decides* that the group referred to in paragraph 4 above, using the assessment described in the same paragraph, should, for consideration at the next meeting of lead reviewers for greenhouse gas inventories:

(a) Explore additional standardized data comparisons, based on the requirements in paragraph 68 of the annex, as well as the past experiences with the data comparisons carried out in previous review cycles;

(b) Consider whether the standardized set of data comparisons implemented remains useful;

6. *Requests* the secretariat to include in the report referred to in paragraph 44 of the annex any revised set of the standardized data comparisons, for consideration by the Subsidiary Body for Scientific and Technological Advice;

7. *Also requests* the secretariat, in view of the adoption of “Part III: UNFCCC guidelines for the technical review of greenhouse gas inventories from Parties included in Annex I to the Convention”, to modify the relevant information technology tools, as needed, to support the implementation of the review process, recognizing that the modification of those tools will require time and effort and that the implementation of the modifications will need to take place during the 2015–2016 review cycles;

8. *Further requests* the secretariat, as part of the technical review of annual national greenhouse gas inventories, to compile and tabulate aggregate information¹ and trends concerning greenhouse gas emissions by sources and removals by sinks from the latest available greenhouse gas inventory submissions of Parties included in Annex I to the Convention (Annex I Parties), and any other inventory information, and to publish this information on the UNFCCC website electronically as well as in a stand-alone document;
9. *Notes* that the document referred to in paragraph 8 above:
 - (a) Will provide aggregate information to the Conference of the Parties on greenhouse gas emissions by sources and removals by sinks and their trends for all Annex I Parties;
 - (b) Allows comparisons across Annex I Parties, as well as compiles and compares information across Annex I Parties in a tabular and, as appropriate, graphical format;
 - (c) May also be used as an input to the individual technical review process;
10. *Decides* that a summary of the document mentioned in paragraph 8 above will be published in electronic format for consideration by the Conference of the Parties and the subsidiary bodies, and that this summary will include trends in greenhouse gas emissions by sources and removals by sinks and an assessment of the adherence of the reported inventory information to the “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories” and the provisions of relevant decisions of the Conference of the Parties, including information on any delays in submitting the annual inventory information;
11. *Recognizes* that the deadline, as set out in paragraph 5 of decision 24/CP.19, for providing the upgraded common reporting format (CRF) Reporter to Annex I Parties, enabling them to submit their greenhouse gas inventories, was not met;
12. *Notes* that version 5.0.0 of the CRF Reporter is not functioning² in order to enable Annex I Parties to submit their common reporting format tables for the year 2015;
13. *Reiterates* that Annex I Parties in 2015 may submit their common reporting format tables after 15 April, but no longer than the corresponding delay in the CRF Reporter availability;
14. *Urges* Annex I Parties to submit the information referred to in paragraph 13 above as soon as practically possible;
15. *Requests* the Subsidiary Body for Scientific and Technological Advice to consider, at its forty-eighth session (May 2018), the experiences in conducting desk reviews, taking into consideration any relevant conclusions of the meetings of lead reviewers for greenhouse gas inventories up to 2017.

¹ Containing the information on:

(a) For key categories, based on the approach 1 of the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, and other selected categories: (i) methodologies used in the preparation of the inventories; (ii) implied emission factors, default values and ranges contained in the 2006 IPCC Guidelines for National Greenhouse Gas Inventories; (iii) reported activity data and data from authoritative sources, taking into account the conclusions of the meeting of the lead reviewers for greenhouse gas inventories and agreed by the Subsidiary Body for Scientific and Technological Advice if possible; (iv) other information provided in the various common reporting format tables;

(b) Estimates of carbon dioxide (CO₂) emissions from fuel combustion using the Intergovernmental Panel on Climate Change reference approach compared with estimates of CO₂ emissions from fuel combustion using a national (sectoral) approach;

(c) Inventory recalculations.

² Functioning software means that the data on greenhouse emissions/removals are reported accurately both in terms of common reporting format tables and XML format.

Annex

Guidelines for the technical review of information reported under the Convention related to greenhouse gas inventories, biennial reports and national communications by Parties included in Annex I to the Convention

PART I: STRUCTURE OF THE REVIEW GUIDELINES

1. The UNFCCC guidelines for review of annual inventories are composed of Part II and Part III of these guidelines.
2. The UNFCCC guidelines for review of biennial reports are composed of Part II and Part IV of these guidelines.
3. The UNFCCC guidelines for review of national communications are composed of Part II and Part V of these guidelines.

PART II: GENERAL APPROACH TO THE REVIEW

A. Applicability

4. Information provided by Parties included in Annex I to the Convention (Annex I Parties) in their greenhouse gas (GHG) inventories, biennial reports (BRs) and national communications (NCs) will be subject to reviews pursuant to relevant decisions of the Conference of the Parties (COP), in accordance with the provisions of these guidelines.

B. Objectives

5. The objectives of the review of information reported under the Convention related to GHG inventories, BRs and NCs and pursuant to relevant decisions of the COP are the following:
 - (a) To provide, in a facilitative, non-confrontational, open and transparent manner, a thorough, objective and comprehensive technical review of all aspects of the implementation of the Convention by individual Annex I Parties and Annex I Parties as a whole;
 - (b) To promote the provision of consistent, transparent, comparable, accurate and complete information by Annex I Parties;
 - (c) To assist Annex I Parties in improving their reporting of information contained in GHG inventories, BRs and NCs and pursuant to other relevant decisions of the COP and the implementation of their commitments under the Convention;
 - (d) To ensure that the COP has accurate, consistent and relevant information in order to review the implementation of the Convention.
6. The objectives of the review guidelines are to promote consistency, comparability and transparency in the review of information reported under the Convention related to GHG inventories, BRs and NCs.

C. General approach

7. The provisions of these guidelines will apply to the review of information reported under the Convention related to GHG inventories, BRs and NCs and pursuant to relevant decisions of the COP.

8. Specific provisions for the review of GHG inventories, NCs and BRs are included in specific parts of these review guidelines.
9. The same information submitted by an Annex I Party in its BR, NC and GHG inventory will be reviewed only once, by an expert review team (ERT).
10. The ERTs shall provide a thorough and comprehensive technical review of all aspects of the implementation of the Convention by Annex I Parties and shall identify any potential issues referred to in paragraphs 81 (inventory section), 105 and 119 below. The ERTs shall conduct technical reviews to provide information expeditiously to the COP in accordance with the procedures detailed in these guidelines.
11. At any stage in the review process, the ERTs may put questions to, or request additional or clarifying information from, the Annex I Parties under review regarding identified issues. The ERTs should offer suggestions and advice to those Annex I Parties on how to resolve such issues, taking into account the national circumstances of the Party under review. The ERTs shall also provide technical advice to the COP or the Subsidiary Body for Implementation (SBI), upon request.
12. The Annex I Parties under review should provide the ERTs with access to the information necessary to substantiate and clarify the implementation of their commitments under the Convention, in accordance with the relevant reporting guidelines adopted by the COP, and, during in-country visits, should also provide appropriate working facilities. The Parties should make every reasonable effort to respond to all questions and requests of the ERTs for additional clarifying information.

Confidentiality

13. In response to a request from the ERT for additional data or information, or access to data used in the preparation of the GHG inventory, BR and NC reports, an Annex I Party may indicate whether such information or data are confidential. In such a case, the Party should provide the basis for protecting such information, including any domestic law, and, upon receipt of assurance that the data will be maintained as confidential by the ERT, will submit the confidential data in accordance with domestic law and in a manner that allows the ERT access to sufficient information or data for the assessment of the implementation of the commitments under the Convention by Annex I Parties and the conformity with the relevant methodological guidance as agreed by the COP. Any confidential information or data submitted by a Party in accordance with this paragraph shall be maintained as confidential by the ERT, in accordance with any decisions on this matter adopted by the COP.
14. An ERT member's obligation not to disclose confidential information and data submitted by a Party in accordance with paragraph 13 above shall continue after the termination of his or her service on the ERT.

D. Timing and procedures

I. Review of greenhouse gas inventories

15. Each GHG inventory submitted under the Convention by an Annex I Party will be subject to review, in accordance with part II and part III of these guidelines.

II. Review of biennial reports

16. Each BR submitted under the Convention by an Annex I Party will be subject to a review by an ERT, in accordance with part II and part IV of these guidelines.
17. The ERTs shall make every effort to complete the individual review of BRs within 15 months of the due date of their submission for each Annex I Party.

18. In the years when NCs and BRs are submitted together, both the NC and BR will be subject to an in-country review.

19. In the years when the BR is not reported in conjunction with the NC, the BR shall be subject to a centralized review. However, the ERT, based on the findings of the review,¹ can recommend that the next review be an in-country review and, upon a Party's request, the secretariat shall organize an in-country review for that Party.

20. The secretariat, where appropriate, may consider other UNFCCC review processes when coordinating BR and NC reviews, in particular with a view to addressing the need to improve the cost-effectiveness of the review process and national circumstances.

III. Review of national communications

21. The ERTs shall make every effort to complete the individual review of NCs within 15 months of the due date of their submission for each Annex I Party.

22. Each NC submitted under the Convention by an Annex I Party shall be subject to a scheduled in-country review by an ERT, in accordance with part II and part V of these guidelines.

23. The secretariat, where appropriate, shall consider other UNFCCC review processes when coordinating BR and NC reviews, in particular with a view to addressing the need to improve the cost-effectiveness of the review process and national circumstances.

E. Expert review teams and institutional arrangements

I. Expert review teams

24. Each submission of information reported under the Convention related to GHG inventories, BRs and NCs and pursuant to relevant decisions of the COP shall be assigned to a single ERT, which shall be responsible for performing the review thereof in accordance with the procedures and time frames established in these guidelines. The submissions of an Annex I Party shall not be reviewed in two successive reviews by an ERT with identical composition.

25. Each ERT shall provide a thorough and comprehensive technical review of the information reported under the Convention related to GHG inventories, BRs and NCs and pursuant to relevant decisions of the COP and shall, under its collective responsibility, prepare a review report, assessing the implementation of the commitments of the Annex I Party and identifying any potential issues referred to in paragraphs 81 (GHG inventory section), 105 and 119 below. The ERTs shall refrain from making any political judgement.

26. The ERTs shall be coordinated by the secretariat and shall be composed of experts selected on an ad hoc basis from the UNFCCC roster of experts and shall include lead reviewers. The ERTs formed to carry out the tasks under the provisions of these guidelines may vary in size and composition, taking into account the national circumstances of the Party under review, the format of the review, the number of reports and the different needs for expertise for each review task. Additional experts may be added to a review team where necessary.

27. Participating experts shall serve in their personal capacity.

28. Experts shall be nominated by Parties to the Convention to the UNFCCC roster of experts and, as appropriate, by intergovernmental organizations.

29. Participating experts shall have recognized competence in the areas to be reviewed in accordance with these guidelines. The training to be provided to the experts, and the

¹ The findings from the ERT are related to issues indicated in paragraph 105.

subsequent assessment after the completion of the training² and/or any other means needed to ensure the necessary competence of the experts for their participation in ERTs, shall be designed and operationalized by the secretariat in accordance with relevant decisions of the COP.

30. Experts selected for a specific review activity shall neither be nationals of the Party under review nor be nominated or funded by that Party.

31. Participating experts from Parties not included in Annex I to the Convention (non-Annex I Parties) and Annex I Parties with economies in transition shall be funded according to the existing procedures for participation in UNFCCC activities. Experts from other Annex I Parties shall be funded by their governments.

32. In conducting reviews, the ERTs shall adhere to these guidelines and work on the basis of established and published procedures agreed upon by the COP and the Subsidiary Body for Scientific and Technological Advice (SBSTA), including quality assurance (QA) and quality control (QC) and confidentiality provisions.

II. Competences of the expert review teams

33. The competences required to be a member of an ERT for the technical review of GHG inventories are in the areas referred to in paragraph 75 in part III of these guidelines.

34. The competences required to be a member of an ERT for the technical review of BRs are in the areas referred to in paragraph 104(c) in part IV of these guidelines.

35. The competences required to be a member of an ERT for the technical review of NCs are in the areas referred to in paragraph 118(c) below in part V of these guidelines.

III. Composition of the expert review teams

36. The secretariat shall select the members of the ERTs to review the GHG inventories, BRs and NCs submitted under the Convention and pursuant to relevant decisions of the COP in such a way that the collective skills and competencies of the ERTs address the areas mentioned in paragraphs 33, 34 and 35 above, respectively.

37. The secretariat shall select the members of the ERTs with a view to achieving a balance between experts from Annex I and non-Annex I Parties in the overall composition of the ERTs, without compromising the selection criteria referred to in paragraph 36 above. The secretariat shall make every effort to ensure geographical balance among the experts selected from non-Annex I Parties and among those selected from Annex I Parties.

38. The secretariat shall ensure that in any ERT one co-lead reviewer shall be from an Annex I Party and one from a non-Annex I Party.

39. Without compromising the selection criteria referred to in paragraphs 33, 34 and 35 above, the formation of ERTs should ensure, to the extent possible, that at least one member is fluent in the language of the Party under review.

40. The secretariat shall prepare an annual report to the SBSTA on the composition of ERTs, including the selection of experts for the review teams and the lead reviewers, and on the actions taken to ensure the application of the selection criteria referred to in paragraphs 36 and 37 above.

IV. Lead reviewers

41. Lead reviewers shall act as co-lead reviewers for the ERTs in accordance with these guidelines.

² The experts that opt not to participate in the training have to undergo a similar assessment successfully to enable them to qualify for participation in ERTs.

42. Lead reviewers should ensure that the reviews in which they participate are performed by each ERT according to the relevant review guidelines and consistently across Parties. They should also ensure the quality and objectivity of the thorough and comprehensive technical examinations in the reviews and provide for the continuity, comparability and timeliness of the reviews.

43. With the administrative support of the secretariat, lead reviewers shall, for each review:

- (a) Ensure that the reviewers have all of the necessary information provided by the secretariat prior to the review;
- (b) Monitor the progress of the review;
- (c) Coordinate the submission of queries of the ERT to the Party under review and coordinate the inclusion of the answers in the review report;
- (d) Provide technical advice to the members of the ERT, if needed;
- (e) Ensure that the review is performed and the review report is prepared in accordance with these guidelines;
- (f) Ensure that the ERT gives priority to issues raised in previous review reports.

44. Lead reviewers shall also collectively prepare an annual report to the SBSTA as part of the annual report referred to in paragraph 40 above, containing suggestions on how to improve the quality, efficiency and consistency of the reviews in the light of paragraph 5 above of these guidelines.

V. Ad hoc review experts

45. Ad hoc review experts shall be selected by the secretariat from those nominated by Parties or, exceptionally and only when the required expertise for the task is not available among them, from those nominated by relevant intergovernmental organizations belonging to the UNFCCC roster of experts for specific reviews. They shall perform individual review tasks in accordance with the duties set out in their nomination.

46. Review experts shall, as necessary, perform desk review tasks in their home countries and participate in in-country visits and centralized reviews.

VI. Role of the secretariat

47. The secretariat shall organize the reviews, including the preparation of a schedule for the review, the coordination of the practical arrangements concerning the review and the provision of all relevant reported information to the ERT concerned.

48. The secretariat shall develop review tools and materials and templates for review reports under the guidance of the lead reviewers.

49. The secretariat shall coordinate, together with the lead reviewers, the communication during the review between the ERT concerned and the Party under review and shall maintain a record of communications between ERTs and Parties.

50. The secretariat, together with the lead reviewers, shall compile and edit the final review reports.

51. The secretariat shall facilitate annual meetings of the lead reviewers for GHG inventories, BRs and NCs. It shall summarize information on issues raised in the reviews to facilitate the work of lead reviewers in fulfilling their task to ensure consistency in the reviews across Parties.

52. The secretariat shall design and implement training activities for review experts, including lead reviewers, and the subsequent assessment of the experts' qualifications, under the guidance of the SBSTA (see para. 29 above).

VII. Guidance provided by the Subsidiary Body for Scientific and Technological Advice

53. The SBSTA shall provide general guidance to the secretariat on the selection of experts and the coordination of the ERTs, and to the ERTs on the expert review process. The reports mentioned in paragraphs 40 and 44 above are intended to provide the SBSTA with inputs for elaborating such guidance.

F. Reporting and publication

54. The ERTs shall, under their collective responsibility, produce review reports. The review of the same information (see para. 9 above) shall be reflected in one report only. The following review reports should be produced for each Annex I Party:

- (a) For the review of GHG inventories, a final report on the review of the GHG inventory, in accordance with part II and part III of these guidelines;
- (b) For the review of BRs, a technical report on the review of the BR, in accordance with part II and part IV of these guidelines;
- (c) For the review of NCs, a report on the review of the NC, in accordance with part II and part V of these guidelines.

55. The review reports for each Annex I Party shall follow a format and outline comparable to that set out in paragraph 56 below and shall include the specific elements described in parts III–V of these guidelines.

56. All review reports prepared by ERTs shall include the following elements:

- (a) An introduction and a summary;
- (b) A description of the technical review of each of the elements reviewed according to the relevant sections on the scope of the review detailed in parts III–V of these guidelines, including:
 - (i) A description of any potential issues identified in accordance with paragraphs 81, 105 and 119 below;
 - (ii) Any suggestions provided by the ERT to resolve the potential issues;
 - (iii) An assessment of any efforts made by the Annex I Party under review to address any potential issues identified by the ERT during the current review or during previous reviews that have not been addressed;
 - (iv) The sources of information used in the formulation of the final report.

57. Following their completion, all review reports shall be published and forwarded by the secretariat, together with a written comment on the final review report made by the Party under review, to the Party concerned, the COP and the subsidiary bodies, as appropriate, following these guidelines.

PART III: UNFCCC Guidelines for the technical review of greenhouse gas inventories from Parties included in Annex I to the Convention

A. Purpose of the review

58. The purpose of the technical review of Annex I Parties' GHG inventories is:

(a) To ensure that the COP has adequate and reliable information on annual inventories and emission trends of anthropogenic emissions by sources and removals by sinks of greenhouse gases not controlled by the Montreal Protocol;

(b) To provide the COP with an objective, consistent, transparent, thorough and comprehensive technical assessment of the annual quantitative and qualitative inventory information submitted by Annex I Parties, and a technical assessment of the implementation of Annex I Parties' commitments under Article 4, paragraph 1(a), and Article 12, paragraph 1(a), of the Convention;

(c) To examine, in a facilitative and open manner, the reported inventory information for consistency with the "Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories" (decision 24/CP.19) (hereinafter referred to as the UNFCCC Annex I inventory reporting guidelines), the Intergovernmental Panel on Climate Change (IPCC) *2006 IPCC Guidelines for National Greenhouse Gas Inventories* (hereinafter referred to as the 2006 IPCC Guidelines) as implemented through the UNFCCC Annex I inventory reporting guidelines and, if applied, the *2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands* (hereinafter referred to as the Wetlands Supplement) and any additional guidance adopted by the COP;

(d) To assist Annex I Parties in improving the quality of their GHG inventories;

(e) To inform the review of BRs and NCs and to ensure that the COP has reliable information on the implementation of commitments under the Convention by each Annex I Party and Annex I Parties as a whole with a view to promoting comparability and building confidence.

B. General procedures

59. GHG inventory submissions, comprising the national inventory report (NIR) and the common reporting format (CRF) tables, from all Annex I Parties will be subject to an annual technical review.

60. The annual technical review process comprises two stages which consider different aspects of the inventories in such a way that all of the purposes described above are achieved by the end of the process. The two stages are:

(a) Initial assessment by the secretariat;

(b) Review of individual annual inventories by the ERT.

61. The stages of the technical review process complement each other so that, in general, for each Annex I Party, one stage is concluded before the next one is undertaken.

62. Three operational approaches may be used during the second stage of the technical review, namely desk reviews, centralized reviews and in-country reviews, assuming available resources. During a desk review, the inventory information of Annex I Parties will be sent to experts, who will conduct the review in their own countries. During a centralized review, the experts will meet in a single location to review the inventory information of Annex I Parties. During an in-country review, experts will visit an Annex I Party to review the inventory information of that Party.

63. The review of individual inventories of Annex I Parties will be conducted annually either as a desk review, as a centralized review or as an in-country review. The GHG inventory of each Annex I Party shall be subject to a desk review at most once every three years. Desk reviews will be conducted only by experienced experts. The GHG inventory of each Annex I Party will be subject to an in-country review at least once every five years. In-country visits will be scheduled, planned and take place with the consent of, and close coordination with, the Annex I Party subject to review. In general, during a centralized

review, up to four GHG inventories should be reviewed; during a desk review up to two GHG inventories should be reviewed. In exceptional circumstances where an individual member of an ERT is unable to attend the centralized or in-country review, that member may contribute to that review from his/her desk. The scope of the individual review differs between years with desk reviews and years with centralized reviews as defined in paragraphs 75 and 76 below.

64. The ERT, based on the findings of the review,³ can recommend that the next review be an in-country review. The ERT shall provide in the review report a rationale for the additional in-country review and a list of questions and issues to be addressed during the in-country review. The in-country review shall then be scheduled for the year following the review that recommended such a visit.

65. Upon an Annex I Party's request, the secretariat shall organize an in-country review for that Party. The request for an in-country review shall be submitted to the secretariat no later than the inventory submission due date.

66. At all stages of the inventory review process, individual Annex I Parties under review will have the opportunity to clarify issues or provide additional information. The secretariat will send to these Annex I Parties drafts and the final version of their status report, assessment report and their individual inventory review report. The ERT shall provide a list of preliminary main findings to the Annex I Party at the end of the review week. The ERT shall produce the final version of the review report, taking into account the comments of the Annex I Party. Every effort will be made to reach agreement with each Annex I Party on the content of a report prior to its publication. In the case of an Annex I Party and the expert team being unable to agree on an issue, the Party may provide explanatory text to be included in a separate section of the final review report. All final review reports shall be published and forwarded by the secretariat, together with any written comments on the final review report by the Annex I Party that is the subject of the report, to the COP.

C. Scope of the review

I. Initial assessment

67. The secretariat shall conduct an initial assessment annually to examine that each Annex I Party has submitted a consistent, complete and timely annual inventory in the correct format, including the NIR and the CRF tables, and to identify issues for further consideration during the review of individual inventories.

68. The checks will include a standardized set of data comparisons mainly based on the CRF data and identify:

(a) Whether an Annex I Party has submitted an annual inventory or the NIR or the CRF tables by the due date, or within six weeks of the due date;

(b) Whether the submission is complete in terms of whether an NIR and all CRF tables were submitted;

(c) Whether all required sources, sinks and gases⁴ included in the UNFCCC Annex I inventory reporting guidelines as well as any additional guidance adopted by the COP are reported and if any additional gases or sources have been reported;

(d) Whether all CRF tables have been completed and any gaps have been explained in the CRF tables by the use of notation keys (such as "NE", "NA", "NO", "IE",

³ The findings from the ERT are related to issues as defined in paragraph 81 below.

⁴ In Part III "UNFCCC Guidelines for the technical review of greenhouse gas inventories from Parties included in Annex I to the Convention" of the present guidelines, required sources, sinks and gases are those sources, sinks and gases referred to in a provision with a "shall" in the UNFCCC Annex I inventory reporting guidelines.

“C”);⁵

- (e) Whether emission estimates are provided for all required years;
- (f) Whether methodologies are indicated with notations in the CRF tables;
- (g) Whether estimates for CO₂ emissions from fossil fuel combustion are reported using the IPCC reference approach in addition to estimates derived using a sectoral approach;
- (h) Whether emission estimates for hydrofluorocarbons and perfluorocarbons are reported by individual chemical species;
- (i) Whether any recalculations are reported for the entire time series and explanatory information relating to these recalculations is provided in the NIR;
- (j) Whether emissions from fuel used in international transportation are reported separately from national totals;
- (k) Whether key categories have been reported in the NIR and whether the results are consistent with those automatically reported in the CRF tables;
- (l) Whether the tables on uncertainties have been reported;

69. The initial assessment will cover the national inventory submission and previous national inventory submissions, where relevant, and will also:

- (a) Identify whether there are any irregularities or inconsistencies in implied emission factors and other inventory data, including emission or removal estimates and activity data, across Annex I Parties and compared with data of previous years or from previous submissions;
- (b) Identify whether there are irregularities in activity data compared with activity data from other relevant authoritative sources, if available, taking into account the conclusions of the meeting of the lead reviewers for GHG inventories and agreed by the SBSTA;
- (c) Identify whether there are issues within source or sink categories requiring further consideration or clarification during the individual review stage, particularly recurring issues, taking into account responses from previous reviews or recommendations provided in previous reviews;
- (d) Examine inventory recalculations and the consistency of the time series;
- (e) Identify whether there are any inconsistencies between the information in the CRF tables and related information in the NIR.

70. The secretariat shall compare any findings from the initial assessment specific to individual Annex I Parties with findings and responses from Parties from previous reviews. For this purpose, a communication tool with findings and responses from Annex I Parties should be developed and maintained that registers findings from the initial assessment and questions from ERTs together with responses from Parties over time. The ERTs should have access to past exchanges between Annex I Parties and reviewers via this tool.

71. The secretariat shall immediately notify the Annex I Party concerned of any omissions or issues identified with a Party's submission that prevent the performance of the initial assessment.

⁵ NE = not estimated, NA = not applicable, NO = not occurring, IE = included elsewhere, C = confidential.

II. Review of individual annual inventories

72. ERTs, coordinated by the secretariat, shall conduct reviews of individual GHG inventories in order to assess whether the COP has accurate, consistent and relevant information on annual GHG inventories. The individual reviews will be conducted in accordance with paragraphs 75 and 76 below. The individual inventory review shall cover each Annex I Party's national inventory, supplementary material submitted by the Party and, if necessary for the review of recalculations and inventory improvements, previous inventory submissions.

73. ERTs shall pay particular attention to key categories, those areas of the inventory where issues have been identified and recommendations made in previous reviews, or stages of the review, progress in the implementation of the planned improvements, or where recalculations or other changes have been reported by the Annex I Party. Focus should be given to issues that have an impact on the level and/or trend of total national GHG emissions and removals, taking into account national circumstances, as appropriate. The Party may respond to an ERT identification of an issue with information about the amount of effort and resources required for an improvement relative to the impact on the level and/or trend of total national GHG emissions or removals for consideration by the ERT. ERTs should not perform an individual review in cases where an NIR has not been provided.

74. In addition to the tasks mentioned in paragraph 75 below, ERTs conducting in-country reviews will consider the 'paper trail' of the inventory from the collection of data to the reported emission estimates and will examine procedures and institutional arrangements for inventory development and management, including QA and QC, record-keeping and documentation procedures. During subsequent centralized reviews, the ERTs will identify any changes that may have occurred in these procedures and institutional arrangements, based on the information provided in the NIRs of Annex I Parties and further information from the Parties provided to the ERT.

75. Each ERT shall for centralized and in-country reviews:

(a) Examine application of the requirements of the UNFCCC Annex I inventory reporting guidelines and any further guidance adopted by the COP, and, if applied, the Wetlands Supplement, and identify any departure from these requirements;

(b) Examine whether the 2006 IPCC Guidelines as implemented through the UNFCCC Annex I inventory reporting guidelines and any supplementary methodologies adopted by the COP and, if applied, the Wetlands Supplement was applied and documented, in particular noting the identification of key categories, selection and use of methodologies and assumptions, development and selection of emission factors, collection and selection of activity data, reporting of recalculations and consistent time-series, reporting of uncertainties related to inventory estimates, methodologies used for estimating those uncertainties and QA/QC procedures, and identify any inconsistencies;

(c) Compare emission or removal estimates, activity data, implied emission factors and any recalculations with data from previous submissions of the Annex I Party to identify any irregularities or inconsistencies;

(d) Identify any missing categories and examine any explanatory information relating to their exclusion from the GHG inventory;

(e) Assess the consistency of information in the CRF tables with that in the NIR;

(f) Assess the extent to which issues raised in the initial assessment of annual inventories, and issues and questions raised by ERTs in previous reports, have been addressed and resolved. The ERT shall assess information on changes in response to recommendations from the previous ERT, which may include the progress made in implementing improvements taking into consideration the publication date of the previous review report and national circumstances;

(g) Where applicable, identify areas for further improvement of the inventories taking into account, inter alia, paragraph 73 above and note possible ways for improving the estimation and the reporting of inventory information;

(h) Assess whether the national inventory arrangements for the estimation of anthropogenic GHG emissions by sources and removals by sinks are performing the required functions and facilitating the continuous improvement of the GHG inventory;

(i) Whether all emissions are reported without corrections relating, for example, to climate variations or trade of electricity.

76. During desk reviews, the ERT shall prioritize addressing the following tasks and should address the elements in paragraph 75 above for key categories:

(a) Assess the extent to which issues raised in the initial assessment of annual inventories, and issues and questions raised by ERTs in previous reports, have been addressed and resolved. The ERT shall assess information on changes in response to recommendations from the previous ERT, which may include the progress made in implementing improvements taking into consideration the publication date of the previous review report and national circumstances;

(b) Analyse any recalculations that have changed the emission/removal estimate for a category by more than 2 per cent and/or national total emissions by more than 0.5 per cent as provided in the CRF tables for any of the recalculated years and assess the reasons provided by the Annex I Party for the recalculations and improvements performed as well as the consistency of the revised estimates with the 2006 IPCC Guidelines as implemented through the UNFCCC Annex I inventory reporting guidelines.

77. The ERT may compare the activity data of the Annex I Party with relevant authoritative sources taking into account the conclusions of the meeting of the lead reviewers for GHG inventories and agreed by the SBSTA, if feasible, and identify if there are significant differences which have not been explained by the Party. In cases where significant differences between the data sources are identified, the ERT shall provide the Annex I Party with the data used to make its assessment where it is possible to do so. Recommendations based on the outcome of the data comparison should not appear in the review report in cases where it is not possible to provide the Party with the data.

78. The secretariat shall support the individual review with the development of review tools and materials that support the tasks of the ERTs in order to improve the efficiency and consistency of the reviews. Such tools and materials shall be periodically revised and updated taking into account the needs of the review process. New and revised tools and materials shall be presented and discussed at the meetings of lead reviewers for GHG inventories and shall also be presented in the annual report on the technical review of GHG inventories from Annex I Parties and shall be made available to Parties upon request. The meeting of lead reviewers should discuss which review tools should also be made available to the general public and make recommendations in this regard to the SBSTA.

79. If an Annex I Party fails to provide the ERT with responses to the questions raised and does not provide the data and information necessary for the assessment of conformity with the UNFCCC Annex I inventory reporting guidelines and any further guidance adopted by the COP, the ERT shall assume that the reporting was not prepared in accordance with the UNFCCC Annex I inventory reporting guidelines and any further guidance adopted by the COP and clearly identify such cases in the review report.

III. Identification of issues

80. The individual inventory review shall identify any issues related to adherence to the UNFCCC Annex I inventory reporting guidelines.

81. Issues will be identified as a failure to follow the requirements⁶ and definitions in the UNFCCC Annex I inventory reporting guidelines. Issues will also be identified as failure to follow general IPCC good practice for any other category that the Party included in its national estimates in accordance with the UNFCCC Annex I inventory reporting guidelines. These may be further subdivided as issues of:

- (a) Transparency;
- (b) Consistency;
- (c) Comparability, including failure to use agreed reporting formats;
- (d) Completeness;
- (e) Accuracy;
- (f) Adherence to the UNFCCC Annex I inventory reporting guidelines.

82. In assessing completeness, when a category has been reported as not estimated based on it being insignificant, the ERT shall assess if the information reported by the Annex I Party meets the criteria set out in paragraph 37(b) of the UNFCCC Annex I inventory reporting guidelines.

83. The ERT will identify issues, in particular those relating to accuracy and completeness for key categories as described in paragraph 73 above, missing categories as described in paragraph 75(d) above, or potential key categories as identified by the ERT and that could not be clarified with the Party during the review week. In the case where, after such an issue has been identified in three successive reviews, in accordance with paragraphs 75(f) and 76(a) above, and has not been addressed by the Party, the ERT will include a prominent paragraph in the review report noting the issue, the number of successive reviews in which the Party has been notified of the issue, and that the Party has not addressed the issue.

84. All main issues which are identified by the ERT in relation to requirements in the UNFCCC Annex I inventory reporting guidelines, including any issues described in paragraph 83 above, should be summarized by the ERT in the list of provisional main findings. The provisional main findings shall be communicated to the Annex I Party at the end of the week in which the individual review is performed. The Party may provide further clarifications related to the provisional main findings within two weeks. Any provisional main findings should, as appropriate, form the basis for the recommendations in the review report.

D. Timing

I. Initial assessment

85. The secretariat will complete the initial assessment in accordance with paragraph 68 above and should prepare a draft status report within three weeks after the submission date of the annual GHG inventory and send it to the Annex I Party for comments. Each Annex I Party should provide comments on the draft status report within three weeks of its receipt by the Party.

86. The secretariat will complete the initial assessment containing the elements in paragraph 69 above. The secretariat will incorporate all submissions and any resubmissions from Annex I Parties that were provided as a response to the status report and were received within six weeks from the due date for submissions. Annex I Parties should provide comments within three weeks of receipt of the draft assessment report. The secretariat will

⁶ In Part III “UNFCCC Guidelines for the technical review of greenhouse gas inventories from Parties included in Annex I to the Convention” of the present guidelines, a requirement refers to a provision with a “shall” in the UNFCCC Annex I inventory reporting guidelines.

send a draft of the assessment report to the Annex I Party at the latest seven weeks prior to the scheduled individual review, and the Party will provide comments within three weeks. The assessment report and the Annex I Party's comments will be forwarded to the ERT as input for the individual review.

87. Any information, corrections, additional information or comments on the draft status report received from the Annex I Party within six weeks of the submission due date shall be subject to the initial assessment. A delay in the submission of the annual inventory shortens the time available for the Annex I Party concerned to comment on the draft status report.

II. Review of individual annual inventories

88. The secretariat should forward all relevant information to the members of the ERTs one month prior to the start of the review of the individual annual inventories. The ERT shall examine the information and raise questions for clarification to Annex I Parties under review, if necessary, two weeks prior to the start of the review. Annex I Parties should make all efforts to respond promptly to the questions received.

89. To achieve consistent review reports and a comparable treatment of Annex I Parties in the review process the secretariat shall implement QA procedures. The QA procedures developed by the secretariat should be presented to and discussed at the meeting of the lead reviewers for GHG inventories. The purpose of the QA procedures is to ensure a consistent identification and treatment of issues. Editorial streamlining should take place only to the extent that the timelines for publication of the review reports are not compromised.

90. Each review should be completed within 20 weeks. In general, the timetable for the individual review activities, assuming available resources, should conform to the following:

- (a) Each ERT performs an individual review and prepares a draft review report for each Party under review, within six weeks after the end of the review week;
- (b) The secretariat applies QA/QC procedures, edits and formats the draft reports within four weeks and sends them to the respective Annex I Parties for comments;
- (c) The Annex I Parties respond within four weeks;
- (d) The ERT shall produce the final version of the annual review report, taking into account the comments of the Annex I Party, within four weeks⁷ of receipt of the comments;
- (e) All final review reports together with any written comments on the final review report by the Annex I Party that is the subject of the report, shall be published on the UNFCCC website within two weeks and forwarded by the secretariat to the COP.

E. Reporting

I. Status report

91. The results of the initial assessment for each Annex I Party will be published on the UNFCCC website as a status report, mainly in tabular format. The status report will:

- (a) Indicate the date of receipt of the GHG inventory submission by the secretariat;
- (b) Determine whether the submission is complete and identify any gaps in the reported data, covering the elements listed in paragraph 68 above.

⁷ Four weeks, or 20 working days if the Party has a public holiday occurring within the four-week time frame.

II. Assessment report

92. The results of the initial assessment, as described in paragraph 69 above, containing a preliminary analysis of individual Annex I Party inventories, will be sent to the respective Party for comments. The results, together with the comments provided by the respective Party, will be provided to the corresponding ERT as input for the individual review.

93. The assessment report for each individual inventory will contain the results of the checks described in paragraph 69 above.

III. Individual review reports

94. Under its collective responsibility, the ERT will produce an individual inventory review report for publication in electronic format on the UNFCCC website based on the results of the tasks listed in paragraphs 75 and 76 above. The review reports should contain an objective assessment of the adherence of the inventory information to the UNFCCC Annex I inventory reporting guidelines and the provisions of relevant COP decisions and should not contain any political judgement. The review report shall, as appropriate, also contain recommendations and encouragements from the ERT regarding ways in which the Annex I Party can improve the quality of its inventory.

95. The following specific elements shall be included in the individual review report:

- (a) A summary of the results of the inventory review and a general assessment of the inventory;
- (b) A technical review of the elements specified in paragraphs 75 and 76 above;
- (c) An identification of issues in accordance with paragraphs 81, 82 and 83 above, as appropriate;
- (d) An assessment of the overall organization of the national inventory arrangements, including a discussion on the effectiveness and reliability of the institutional, procedural and legal arrangements for estimating GHG emissions.

96. The review reports should not extensively duplicate information already publically available, for example, through the CRF tables and NIRs reported by Annex I Parties.

97. The report should include standardized tables whenever possible, to increase the efficiency of communication. To the extent possible, the text of the report should not duplicate the information in the tables. The status of implementation of previous review recommendations should be listed in one of these standardized tables.

98. The report of all reviews shall be as concise as possible and the ERT shall make every effort that the report does not exceed 30 pages, including a 2–3 page summary.

PART IV: UNFCCC Guidelines for the technical review of biennial reports from Parties included in Annex I to the Convention

A. Purpose of the review

99. The technical review of BRs is the first step of the international assessment and review (IAR) process. The overall objectives of the IAR process are to review the progress made by developed country Parties in achieving emission reductions and to assess the provision of financial, technological and capacity-building support to developing country Parties, as well as to assess emissions and removals related to quantified economy-wide emission reduction targets under the SBI, taking into account national circumstances, in a rigorous, robust and transparent manner, with a view to promoting comparability and building confidence. In addition, the IAR process aims at assessing the implementation of methodological and reporting requirements.

100. The purposes of the technical review of BRs from Annex I Parties are the following:

(a) To provide a thorough and comprehensive technical review of the parts of BRs that are not otherwise covered in the annual GHG inventory review;

(b) Taking into account paragraph 100(a) above, to examine in an objective and transparent manner whether quantitative and qualitative information was submitted by Annex I Parties in accordance with the “UNFCCC biennial reporting guidelines for developed country Parties” adopted by the COP;⁸

(c) To promote consistency of the information contained in BRs submitted by Annex I Parties;

(d) To assist Annex I Parties in improving their reporting of information and the implementation of their commitments under the Convention;

(e) To undertake an examination of the Party’s progress in achieving its economy-wide emission reduction target.

(f) To ensure that the COP has reliable information on the implementation of commitments under the Convention by each Annex I Party with a view to promoting comparability and building confidence.

B. General procedures

101. Each Annex I Party’s BR will be reviewed. A Party’s BR shall be reviewed in conjunction with its NC in the years in which both the BR and the NC are submitted.

102. Prior to the review, as part of its preparation, the ERT shall conduct a desk review of the BR of the Annex I Party under review. The ERT, through the secretariat, shall notify the Party concerned of any questions the team has regarding the information provided in the BR and of any focal areas for the review.

103. The output of the technical review will be a technical review report, building on existing reporting standards and including an examination of the Party’s progress in achieving its economy-wide emission reduction target.

C. Scope of the review

104. The individual review will:

(a) Provide an assessment of the completeness of the BR, in accordance with the reporting requirements contained in decisions 2/CP.17 and 19/CP.18, and an indication of whether it was submitted on time;

(b) Examine the consistency of the BR with the annual GHG inventory and NC but it will not include in-depth examination of the inventory itself;

(c) Undertake a detailed technical examination of only those parts of the BR that are not included in the annual GHG inventory review, including the following:

(i) All emissions and removals related to the Party’s quantified economy-wide emission reduction target;

(ii) Assumptions, conditions and methodologies related to the attainment of the Party’s quantified economy-wide emission reduction target;

(iii) Progress the Party has made towards the achievement of its quantified economy-wide emission reduction target;

⁸ Decision 2/CP.17, annex I; decision 19/CP.18.

(iv) The Party's provision of financial, technological and capacity-building support to developing country Parties;

(d) In the years in which an NC is submitted at the same time as the BR, serve as part of the review of the NC, where there is an overlap between the content of the BR and that of the NC.

Identification of issues

105. The issues identified during the technical review of individual sections of the BR shall be identified as relating to the following:

- (a) Transparency;
- (b) Completeness;
- (c) Timeliness;
- (d) Adherence to the biennial report reporting guidelines as per decision 2/CP.17.

D. Timing

106. If an Annex I Party expects difficulties with the timeliness of its BR submission by the due date, it should inform the secretariat thereof by the due date of the submission, to the extent possible, in order to facilitate the arrangements of the review process.

107. The ERTs shall make every effort to complete the individual review of BRs within 15 months of the due date of their submission for each Annex I Party.

108. If additional information is requested during the review week, the Annex I Party should make every reasonable effort to provide the information within two weeks after the review week.

109. The ERT for the review of the BR of each Annex I Party shall, under its collective responsibility, produce a draft technical review report following the format detailed in paragraph 112 below, to be finalized within eight weeks after the review week.

110. The draft technical review report of each BR shall be sent to the Annex I Party subject to the review for comment. The Party concerned shall be given four weeks⁹ from its receipt of the draft report to provide comments thereon.

111. The ERT shall produce the final version of the BR technical review report, taking into account the comments of the Annex I Party within four weeks of receipt of the comments. All final review reports shall be published and forwarded by the secretariat, together with any written comments on the final review report by the Party that is the subject of the report, to the COP.

E. Reporting

112. The following specific elements shall be included in the technical review report referred to in paragraph 54(b) above:

- (a) The results of the technical examination of the elements specified in paragraph 104(c) above, including an examination of the Party's progress in achieving its economy-wide emission reduction target;
- (b) An identification of issues in accordance with paragraph 105 above.

⁹ Four weeks, or 20 working days if the Party has a public holiday occurring within the four-week time frame.

**PART V: UNFCCC Guidelines for the technical review of national communications
from Parties included in Annex I to the Convention**

A. Purpose

113. The purposes of the review of NCs from Annex I Parties are the following:

(a) To establish a process for a thorough and comprehensive technical review of the implementation of the commitments under the Convention by individual Annex I Parties and Annex I Parties as a group;

(b) Taking into account paragraph 113 (a) above, to examine in an objective and transparent manner whether quantitative and qualitative information was submitted by Annex I Parties in accordance with the “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part II: UNFCCC reporting guidelines on national communications” adopted by the COP;

(c) To promote consistency of the information contained in the NCs of Annex I Parties;

(d) To assist Annex I Parties in improving their reporting of information under Article 12 of the Convention and the implementation of their commitments under the Convention;

(e) To ensure that the COP has reliable information on the implementation of commitments under the Convention by each Annex I Party and Annex I Parties as a whole.

B. General procedures

114. Each Annex I Party’s NC will be reviewed, where relevant in conjunction with the review of the BR.

115. Each NC submitted under the Convention by an Annex I Party shall be subject to an in-country review.

116. Annex I Parties with total GHG emissions of less than 50 Mt CO₂ eq (excluding LULUCF) in accordance with their most recent GHG inventory submission, with the exception of Parties included in Annex II to the Convention, may choose to undergo a centralized review for their NCs.

117. Prior to the review, the ERT shall conduct a desk review of the NC of the Annex I Party under review. The ERT, through the secretariat, shall notify the Party concerned of any questions the team has regarding the NC and of any focal areas for the review.

C. Scope of the review

118. The individual review will, noting paragraph 9 above:

(a) Provide an assessment of the completeness of the NC in accordance with the “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part II: UNFCCC reporting guidelines on national communications” adopted by the COP, and an indication of whether it was submitted on time;

(b) Check the consistency of information contained in the NC with that contained in the BR and GHG inventory. If the same information is reported elsewhere, the information should be reviewed only once;

(c) Undertake a detailed technical examination of the unique information contained in the NC and the procedures and methodologies used for the preparation of the information therein, noting that the outline of the NC is included in the list below:

(i) National circumstances relevant to GHG emissions and removals;

- (ii) GHG inventory information;
- (iii) Policies and measures;
- (iv) Projections and the total effect of policies and measures;
- (v) Vulnerability assessment, climate change impacts and adaptation measures;
- (vi) Financial resources;
- (vii) Transfer of technology;
- (viii) Research and systematic observation;¹⁰
- (ix) Education, training and public awareness;
- (d) Giving consideration to national circumstances, identify any potential issues referred to in paragraph 119 below.

Identification of issues

119. The issues identified during the technical review of individual sections of the NC shall be identified as relating to the following:

- (a) Transparency;
- (b) Completeness;
- (c) Timeliness;
- (d) Adherence to the NC reporting guidelines as per decision 4/CP.5.

D. Timing

120. If an Annex I Party expects difficulties with the timeliness of its NC submission by the due date, it should inform the secretariat thereof by the due date of the submission, to the extent possible, in order to facilitate the arrangements of the review process.

121. The ERTs shall make every effort to complete the individual review of NCs within 15 months of the due date of their submission for each Annex I Party.

122. If additional information is requested during the review week, the Annex I Party should make every reasonable effort to provide the information within two weeks after the review week.

123. The ERT for the review of the NC of each Annex I Party shall, under its collective responsibility, produce a draft of the review report following the format detailed in paragraph 126 below, to be finalized within eight weeks after the review week.

124. The draft of each NC review report shall be sent to the Annex I Party subject to the review for comment. The Party concerned shall be given four weeks¹¹ from its receipt of the draft report to provide comments thereon.

125. The ERT shall produce the final version of the NC review report, taking into account the comments of the Annex I Party within four weeks of receipt of the comments. All final review reports shall be published and forwarded by the secretariat, together with any written comments on the final review report by the Party that is the subject of the report, to the COP.

¹⁰ Information provided under this heading includes a summary of the information provided on global climate observing systems.

¹¹ Four weeks, or 20 working days if the Party has a public holiday occurring within the four-week time frame.

E. Reporting

126. The following specific elements shall be included in the report referred to in paragraph 54(c) above:

- (a) A technical review of the elements specified in paragraph 118(c) above;
 - (b) An identification of issues in accordance with paragraph 118(d) and 119 above.
-