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# NATIONAL COMMUNICATIONS FROM PARTIES INCLUDED IN ANNEX I TO THE CONVENTION

#### GUIDELINES FOR THE PREPARATION OF NATIONAL COMMUNICATIONS

Report on the workshop on methodological issues related to greenhouse gas inventories

### **Note by the secretariat**

#### **Addendum**

# DRAFT REVISED TEXT OF THE UNFCCC GUIDELINES FOR REPORTING INVENTORY DATA BY ANNEX I PARTIES

#### **CONTENTS**

	<u>Paragraphs</u>	<u>Page</u>
Mandate	1 - 3	3
Background and scope of the note	4 - 8	3
Possible action by the SBSTA	9	4

		<b>Paragraphs</b>	<u>Page</u>
	<u>Annex</u>		
by Pa	of the guidelines for preparation of national communications arties included in Annex I to the Convention:		
	One: Inventories of greenhouse gas emissions by sources and vals by sinks	1 - 43	5
A.	Objectives	1	5
B.	Principles	2 - 4	5
C.	Scope	5	6
D.	Base year	6 - 7	7
E.	Methods	8 - 12	7
F.	Reporting	13 - 37	8
G.	Uses of inventory data	38 - 41	14
H.	Record keeping	42	15
I.	Systematic updating of the guidelines	43	15

#### Mandate

- 1. The Subsidiary Body for Scientific and Technological Advice (SBSTA), at its seventh session, agreed to consider at its ninth session what, if any, additions and/or amendments to the revised guidelines for the preparation of national communications by Annex I Parties, would be required, taking into account the results of the on-going methodological activities related to greenhouse gas (GHG) inventories, together with inputs from other bodies, such as the Intergovernmental Panel on Climate Change (IPCC) (FCCC/SBSTA/1997/14, para.16 (d)).
- 2. The SBSTA, at its eighth session, requested the secretariat to organize a workshop with the participation of methodological experts from the roster, as well as from other relevant organizations, to develop proposals to resolve the methodological issues identified by Parties and by the secretariat while processing GHG inventories included in second national communications. The conclusions of such a workshop, and of any workshop organized by the secretariat related to possible additions and/or amendments to the revised guidelines for the preparation of national communications by Annex I Parties (decision 9/CP.2), should be available for the tenth session of the SBSTA (FCCC/SBSTA/1998/6, para. 40 (d)).
- 3. The SBSTA, at its ninth session, requested the secretariat to include the following topics on the agenda of the workshop with participation of methodological experts from the roster, namely: methods, reporting and implications for the review process and procedures (FCCC/SBSTA/1998/9, para. 51 (d)). Furthermore, the SBSTA requested the secretariat to prepare a report addressing clarifications, additions and amendments to the UNFCCC guidelines, particularly the GHG inventory section, taking into consideration information from the workshops organized by the secretariat, for its tenth session (FCCC/SBSTA/1998/9, para. 51 (e)).

# **Background and scope of the note**

- 4. As requested, the secretariat organized a workshop on methodological issues related to GHG inventories, which was held in Bonn, from 9 to 11 December 1998. The report on this workshop is contained in document FCCC/SBSTA/1999/INF.1.
- 5. A draft of the inventory section of the revised guidelines for the preparation of national communications by Annex I Parties (decision 9/CP.2), referred to below as the UNFCCC guidelines, incorporating clarifications, additions and amendments, has been prepared based on the conclusions of the workshop and submissions from Parties (FCCC/SBSTA/1998/MISC.6, and Add.1-2).¹ It differs substantially from the text of the inventory section of the current UNFCCC guidelines, which can be found written in *italics* in document FCCC/SBSTA/1999/INF.1, annex I, paragraphs 2 to 16. The draft revised text is contained in the annex to the present document.

An initial submission from Austria on behalf of the European Community with views on options presented in document FCCC/SBSTA/1998/8 was also considered. It is included in document FCCC/SBSTA/1999/MISC. 5.

- 6. The secretariat hopes that this note will facilitate the consideration of the issues relevant to possible additions and/or amendments to the inventory section by the SBSTA and by the representatives of Parties who will attend an SBSTA workshop, to be held in Bonn, from 17 to 19 March 1999. It could serve as starting point for considering the definitive content of guidelines for reporting inventory data. The draft of the inventory section of the UNFCCC guidelines will be revised after the workshop and made available to Parties for consideration by the SBSTA, at its tenth session.
- 7. Based on submissions by Parties and on suggestions made at the workshop, the guidelines for preparation of national communications from Annex I Parties have been separated into two parts. Part I will address GHG inventories and part II will address all other aspects of national communications. Part I includes guidance for annual inventories and inventory data reported in the same year as a national communication is submitted, which may be more expansive. The present document focuses on part I.
- 8. It should be noted that the methodological aspects of decisions of the Conference of the Parties (COP) and SBSTA conclusions adopted since decision 9/CP.2, included in annex II to the report of the workshop, were integrated *mutatis mutandis* into the revised draft text of the inventory section of the UNFCCC guidelines.

# Possible action by the SBSTA

9. The SBSTA may wish to consider the information provided in this note, and any subsequent revisions based on the conclusions of the workshop referred to in paragraph 6 above, as well as on submissions from Parties, with a view to adopting the revised guidelines at its tenth session and forwarding them to the Subsidiary Body for Implementation (SBI) for consideration. If further clarifications, additions and amendments are warranted, the SBSTA may wish to provide guidance to the secretariat related to preparations for its eleventh session.

#### **Annex**

# DRAFT OF THE GUIDELINES FOR PREPARATION OF NATIONAL COMMUNICATIONS BY PARTIES INCLUDED IN ANNEX I TO THE CONVENTION

# PART I: INVENTORIES OF GREENHOUSE GAS EMISSIONS BY SOURCES AND REMOVALS BY SINKS

#### A. Objectives

- 1. The objectives of these guidelines for the preparation and reporting of national inventories of greenhouse gas emissions by sources and removals by sinks for the purposes of the United Nations Framework Convention on Climate Change (UNFCCC) by Parties included in Annex I to the Convention (Annex I Parties), referred to below as inventory guidelines, are:
- (a) To assist Annex I Parties in meeting their commitments under Articles 4 and 12 of the Convention [and in preparing to meet their commitments under Articles 3, 5 and 7 of the Kyoto Protocol<sup>1</sup>];
- (b) To facilitate the process of considering the inventory data contained in annual submissions and in national communications, including the preparation of technical analysis and synthesis documentation; and
- (c) To facilitate the process of verification and technical/expert review of the inventory data.

# **B.** Principles

- 2. National greenhouse gas emission inventories should be transparent, consistent, comparable, accurate and complete.
- 3. National greenhouse gas emission inventories should be prepared using comparable methodologies agreed upon by the Conference of the Parties (COP), as indicated in paragraph 8 below, and any "good practice" standards<sup>2</sup> that may be agreed upon by the COP at a future session.

Text in brackets throughout this annex indicates options, which may be included in these inventory guidelines.

The IPCC currently has under development "good practice" standards as part of its work related to uncertainties in GHG inventories. These standards may be available for consideration by the SBSTA in 2000. Good practice standards may include among other information a series of quality assessment and quality control procedures to be applied during the preparation of national inventories.

#### 4. In the context of these inventory guidelines:

<u>Transparency</u> means that the assumptions and methodologies used for estimation of greenhouse gas emission inventories should be easily understood and/or replicable by interested third Parties using the reported information. The transparency of national greenhouse gas emission inventories is fundamental to the success of the process for the communication and consideration of information, [including the information needed for assessing compliance with Parties' inventory-related commitments under the Kyoto Protocol].

<u>Consistency</u> means that a national inventory should be consistent in all its elements with inventories of other years. An inventory is consistent if the same methodologies are used for the base and subsequent and/or target years.

<u>Comparability</u> means that emission estimates reported by Parties in national inventories should be comparable among them. For this purpose, Parties should use the methodologies agreed by the COP for estimating and reporting national greenhouse gas emission inventories. Allocation of different source categories should follow the split of the Revised 1996 Intergovernmental Panel on Climate Change (IPCC) Guidelines for National Greenhouse Gas Inventories, at the level of summary and sectoral tables.

<u>Completeness</u> means that national inventories cover all sources of emissions included in the agreed methodology [, as well as other existing relevant source categories which are specific to individual Parties, and therefore may not be included in the agreed methodology.]

<u>Accuracy</u> is a relative measure of the exactness of a greenhouse gas emission estimate. However, given the nature of greenhouse gas emission estimates, it may be very difficult to quantify the accuracy of estimates. Therefore, to promote the accuracy of national inventories to the extent possible, appropriate methodologies [conforming to "good practice" standards] should be used.

# C. Scope

5. These inventory guidelines cover the estimating and reporting of greenhouse gas emissions and removals of both annual national inventories and national inventories included in national communications, requested by decision 11/CP.4 (FCCC/CP/1998/16/Add.1). National inventory data on emissions of greenhouse gases by sources and removals by sinks should be submitted on an annual basis by 15 April for the last but one year prior to the year of submission (e.g. data for the year 1998 are to be submitted by 15 April 2000). National communications should be submitted according to the decisions of the Conference of the Parties. Third national communications should be submitted to the secretariat by 30 November 2001, in accordance with decision 11/CP.4.

#### D. Base year

6. According to the provisions of Article 4.2(b) of the Convention [and taking into account the provisions of Article 3.7 of the Kyoto Protocol], the year 1990 should be the base year for the estimation and reporting of national inventories of greenhouse gas emissions and removals. According to the provisions of Article 4.6 of the Convention and decisions 9/CP.2 and 11/CP.4, the following Annex I Parties that are undergoing the process of transition to a market economy, are allowed to use a base year or a period of years other than 1990, as follows:

Bulgaria: to use 1988

Hungary: to use the average of the years 1985 to 1987

Poland: to use 1988 Romania: to use 1989 Slovenia: to use 1986

7. In line with Article 3.8 of the Kyoto Protocol, any Annex I Party may use 1995 as its base year for hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulphur hexafluoride ( $SF_6$ ), clearly indicating which base year was chosen.

## E. Methods

## Methodology

- 8. Parties should use the Revised 1996 IPCC Guidelines for National Greenhouse Gas Inventories referred to herein as the IPCC Guidelines, to estimate and report on anthropogenic emissions by sources and removals by sinks of greenhouse gases not controlled by the Montreal Protocol. In accordance with the IPCC Guidelines, Parties should be able to use different methods (tiers) included in those guidelines, giving priority to those methods which are believed to produce the most accurate estimates, depending on the data availability. Parties that already have established and comparable methodologies which are believed to better reflect their national situation, could continue to use them, provided that they are compatible with the IPCC Guidelines and well documented.
- 9. The IPCC Guidelines offer a default methodology which includes default emission factors and in some cases default activity data. As these default data, factors and assumptions may not always be appropriate for specific national contexts, it is preferable that Parties use their own national emission factors and activity data, where available, given that the reporting of the emission estimates and their underlying data is transparent.

#### "Good practice" standards

10. [When preparing national greenhouse gas emission inventories, Parties should apply "good practice" standards<sup>3</sup> agreed upon by the SBSTA, in order to ensure that a minimum level of quality is met by all Parties].

#### Recalculations

11. Recalculations of the base year inventory as presented in previously submitted inventory data are allowed [only for emissions other than CO<sub>2</sub> emissions from *fuel combustion*], if they are necessary for the improvement of the accuracy of the inventory, are methodologically consistent, and are reported in a transparent manner. [Recalculations due to changes in the activity data are not allowed later than five years after the official submission of a given inventory]. The inventories of an entire time series, including the base year and subsequent and/or target years, should be estimated using the same calculation procedures, and the underlying activity data and emission factors should be gathered in a consistent manner.

#### **Uncertainties**

12. Parties should estimate the uncertainties<sup>4</sup> of their greenhouse gas emission inventories using the best methodologies available to them.

#### F. Reporting

#### 1. General guidance

#### **Emission estimates**

13. Article 12.1(a) of the Convention requires that each Party shall communicate to the COP, through the secretariat, *inter alia*, a national inventory of anthropogenic emissions by sources and removals by sinks of all greenhouse gases not controlled by the Montreal Protocol. At a minimum, national inventories should contain information on the following six greenhouse gases: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), perfluorocarbons (PFCs), hydrofluorocarbons (HFCs), and sulphur hexafluoride (SF<sub>6</sub>). Parties should also provide information on the indirect greenhouse gases carbon monoxide (CO), nitrogen oxides (NO<sub>x</sub>) and non-methane volatile organic compounds (NMVOCs), and are encouraged to provide data on sulphur oxides.

See footnote 2.

These inventory guidelines do not provide final guidance on reporting uncertainties, due to the fact that "good practice" standards for estimating and reporting on uncertainties are currently under consideration by the IPCC and relevant conclusions of the SBSTA have not been adopted yet.

- 14. Quantitative data related to inventories of greenhouse gas emissions and removals should be presented on a gas-by-gas basis in units of mass (Gg) with emissions by sources listed separately from removals by sinks, except in cases where it may be technically impossible to separate information on sources and sinks in the area of land-use change and forestry.
- 15. In addition, and in accordance with decision 2/CP.3, Parties should report aggregate emissions of the greenhouse gases, expressed in carbon dioxide-equivalent terms at summary [and sectoral] national inventory level, using global warming potential (GWP) values provided by the IPCC in its Second Assessment Report ("1995 IPCC GWP values") based on the effects of the greenhouse gases over a 100-year time horizon. A list of these values is given in annex I to these inventory guidelines.
- 16. Parties should report actual emissions of HFCs, PFCs and SF<sub>6</sub>, where data are available, providing disaggregated data by substance in mass units (Gg), and in CO<sub>2</sub> equivalent using 1995 IPCC GWP values, as included in annex I to these inventory guidelines. Parties should make every effort to develop the necessary sources of data for reporting these emissions. In addition to reporting actual emissions, Parties should also report potential emissions as a subset, for reasons of transparency and comparability.
- 17. Parties should report emissions of any greenhouse gas whose GWP values have been identified by the IPCC and adopted by the COP, from the year they were identified, as well as for preceding years, according to paragraphs 15 and 16 above. Parties are further encouraged to report emissions of greenhouse gases for which GWP values are available in mass and carbon equivalent units. These emissions should be reported separately from national totals until such time as the GWP of such greenhouse gases are adopted by the COP.
- 18. Parties should report emissions by sources and removals by sinks from the *land-use* change and forestry sector using the current reporting format of the IPCC Guidelines.<sup>5</sup>
- 19. In accordance with the IPCC Guidelines, international aviation and marine bunker fuel emissions based upon fuel sold to ships or aircraft engaged in international transport should not be included in national totals, but reported separately. Parties should also report emissions from international aviation and marine bunker fuels as two separate entries in their national inventories.

#### Recalculations

20. Recalculations of greenhouse gas emission estimates as a result of changes in methods, emission factors and activity data or the inclusion of new sources which have existed since the

These inventory guidelines do not provide final guidance on estimating and reporting emissions by sources and removals by sinks from the *land-use change and forestry* sector, as methodological work on this subject is still in progress. Until the completion of that work by the IPCC and the adoption of the corresponding conclusions by the SBSTA, Parties are requested to use the current reporting format of the IPCC to provide information on this sector.

base year but were not reported before, should be provided for the base year and subsequent years up to the year in which the recalculations are made. Recalculations of the base year should be justified as an improvement of the accuracy of the inventory. In this regard, Parties should report these justifications. The information on the changes in calculation methods, changes in emission factors and activity data used, and inclusion of new sources, should be fully transparent, explicitly indicating the relevant changes in each source category where these changes have taken place.

# Completeness

- 21. Where methodological or data gaps in national inventories exist, information on these gaps should be presented in a transparent manner. Parties should clearly indicate the sources and sinks not considered in their inventories but considered in the IPCC Guidelines, and explain the reason for the exclusion, in order to avoid arbitrary interpretation of the exclusion of specific sources or sinks by a given Party. In addition, Parties should use the standard indicators presented below to fill the blanks in all the tables of the national inventory. This approach facilitates assessment of the completeness of a national inventory. The standard indicators are as follows:
  - (a) "NO" (not occurring) for emission sources that do not occur in a given country;
- (b) "NE" (not estimated) for existing emission sources which have not been estimated;
- (c) "NA" (not applicable) for emissions of a given greenhouse gas that is not applicable in a given source category;
- (d) "IE" (included elsewhere) for sources estimated but included elsewhere in the inventory instead of the supposed source category;
  - (e) "0" for sources of emissions that are insignificant or close to zero.
- 22. If Parties estimate emissions from country-specific sources which are not part of the IPCC Guidelines, they should explicitly describe what source categories these are, as well as what methodologies, emission factors and activity data have been used for their estimation.

#### Verification

23. In accordance with the IPCC Guidelines, and for verification purposes, Parties should compare their national estimates of carbon dioxide emissions from *fuel combustion* with those estimates obtained using the IPCC reference approach, and report on them both in annual inventory submissions and inventories included in national communications. Parties are encouraged to compare their national estimates, other than carbon dioxide emissions from *fuel combustion*, with estimates obtained using IPCC default methodology for other significant

greenhouse gas emission source categories.<sup>6</sup> The results could be given as percentage differences with respect to the national emission estimate, in order to avoid the appearance of countries having dual emission estimates.

# Uncertainties<sup>7</sup>

24. When reporting GHG emission inventory data the level of uncertainty associated with these data and underlying assumptions should be indicated. The methodologies used for estimating uncertainties should be reported in a transparent manner. [Parties are encouraged to report information on uncertainties<sup>8</sup> in both emission factors and underlying activity data]. [Parties are encouraged to provide, to the extent possible, quantitative information on uncertainties on a gas-by-gas basis for individual source categories and on the overall uncertainty of aggregate GHG emissions in CO<sub>2</sub> equivalent, for both annual and trend estimates of the reporting period].

# **Adjustments**

25. National inventories of greenhouse gas emissions are to be reported without adjustments related to climate variations or trade patterns of electricity. If Parties carry out such adjustments to inventory data, they should be reported separately and in a transparent manner, with clear indications of the method followed. Adjustments are regarded as important information in relation to the monitoring of emission trends and the performance of national policies and measures. Individual Parties may choose whether adjustments are applied, in addition to reporting unadjusted inventory data, and if so, which methods are chosen. Parties are further encouraged to share with others their experience with the application of adjustments.

#### 2. Common reporting format

26. Parties should report their national greenhouse gas emission estimates to the Convention, through the secretariat, using a common reporting format. It should be provided both electronically and in hard copy on an annual basis.

The IPCC-OECD-IEA Programme on National Greenhouse Gas Inventories recently completed software for estimating GHG emissions following methods defined in the IPCC Guidelines, including the IPCC reference approach. The software may facilitate the provision of comparative information by Parties. It currently can be found at the Web site of the above-mentioned programme (http://www.iea.org/ipcc.htm).

More rigorous requirements for reporting uncertainties may be requested by the SBSTA once the ongoing work of the IPCC on this matter is completed.

The information requested in the two options in brackets may be useful for comparative purposes and as input to the IPCC activity.

- 27. The common reporting format is provided in annex II to these inventory guidelines. It consists of:
  - (a) Summary and sectoral<sup>9</sup> tables provided in the IPCC Guidelines;
- (b) Sectoral background data tables for reporting of aggregate emission factors and activity data;
- (c) IPCC reference approach for carbon dioxide emissions from *fuel combustion* providing the IPCC worksheet 1-1, a table for presenting the comparison with national estimates and explanations of any significant change resulting from the comparison; and
- (d) Tables<sup>10</sup> for reporting aggregate CO<sub>2</sub> equivalent emissions, recalculations, completeness of the GHG emission inventory, uncertainty, feedstocks and bunkers, and a check-list of the main inventory information requested by these inventory guidelines.
- 28. The common reporting format follows the source category split of the IPCC sectoral tables. It provides a minimum set of information on methods, aggregate emission factors, and activity data, as well as relevant assumptions that underlie the emission estimates given in the sectoral tables.
- 29. The information provided by the common reporting format is aimed at enhancing transparency of the inventories by facilitating, *inter alia*, activity data verification, aggregate emission factors cross-comparisons among Parties, and easy identification of possible mistakes, misunderstandings and omissions in the inventories.
- 30. The common reporting format is a standardized format for electronically reporting GHG emission estimates. It will be provided to Parties by the secretariat and will also be available on the UNFCCC Web site. Parties should use this format to submit inventory information. The common reporting format allows for improved handling of electronic submissions, and facilitates processing of inventory data and preparation of useful technical analysis and synthesis documentation.

# 3. Annual inventory submissions

31. Greenhouse gas emission inventories submitted to the secretariat on an annual basis should contain inventory data for the last but one year prior to the year of submission. For

<sup>&</sup>lt;sup>9</sup> A new sectoral table for reporting HFC, PFC and SF<sub>6</sub> emissions separately was developed and included in the common reporting format.

The final set of tables to be included in these guidelines will be defined according to the final common reporting format to be adopted by the SBSTA.

presentation of the greenhouse gas emission estimates, Parties should use the common reporting format described in paragraph 27 above.

- 32. Information should be updated when Parties change their methods, data sources, and assumptions or include new sources which have existed since the base year, but were not reported. Annual submissions in years when substantial changes have occurred should update all detailed information provided in prior submissions. If different calculation procedures are used in any year subsequent to the base year, Parties should submit updated time series data for the base year and the years in between, providing all the information requested in the common reporting format for the base year and relevant tables of this format for the years in between. When methods, data sources and assumptions do not change between submissions, they do not have to be reported. Reporting unchanged data should be avoided.
  - 4. Inventory submissions during years when national communications are prepared

#### National communications

33. The national greenhouse gas emission inventory should be presented in the national communication using summary, sectoral and CO<sub>2</sub> equivalent tables for the entire period covered, for purposes of illustrating trends in gas-by-gas and aggregate emission data and by sectors.

# Official supplement on GHG inventories to national communications

- 34. In the years when national communications are submitted, GHG inventories should contain more detailed and complete information than in the annual inventory. If needed, the SBSTA or the SBI may also request Parties to submit more detailed and complete information for any year in which a national communication was not submitted.
- 35. The detailed information to be submitted in such years could be provided with the national communication or as an official supplement to the national communication. The official supplement may be provided together with the annual submission of inventory data but not later than the submission of the national communication (see decision 11/CP.4).
- 36. The official supplement should contain sufficient information to ensure the transparency of the reported inventory. It should contain the necessary information for further consideration of annual inventory submissions in a transparent manner for all years of the period<sup>11</sup> which begins with a given national communication.
- 37. In addition to the information requested in paragraphs 31 and 32 above, the inventory for such a year should include:

This period is completed in the year the new national communication is due.

- (a) IPCC summary [and sectoral] tables for all years from the base year to the last but two year prior to the year of submission, as well as CO<sub>2</sub> equivalent estimates of the greenhouse gas emissions for the entire time series reported;
- (b) A description of the specific methodologies used for each sector. It should include an indication of the level of complexity (IPCC tiers) applied and a description of any national methodology used by the Party;
- (c) Recalculations related to previously submitted inventory data as requested in paragraph 29 above;
- (d) The references or sources of information related to emission factors and activity data and a rationale for their selection:
- (e) Information on assumptions and presentation conventions underlying the emission estimates, such as whether emission estimates from the *energy* sector are based on net or gross calorific values;
  - (f) Information on uncertainties as requested in paragraph 24 above;
- (g) Information on the national inventory system, data collection and internal verification procedures used to check the reliability and accuracy of the inventory data, and;
  - (h) Specific information on feedstocks and bunkers:
    - (i) With regard to possible double counting or non-counting of emissions, Parties should indicate whether feedstocks have been considered in the inventory, and if so, how they have been considered, clearly indicating the allocation in the respective source categories;
    - (ii) Regarding the reporting of emissions from bunker fuels, Parties should explain how they distinguish between domestic marine and aviation emissions, which are to be included in national totals, and international bunker emissions.

# G. Uses of inventory data

38. Annual inventory data are compiled annually by the secretariat and provided to the subsidiary bodies each year. Inventory data included in national communications are compiled by the secretariat in the context of the compilation and synthesis of all national communications by Annex I Parties. These compilations are intended to facilitate the consideration of GHG inventory data by the SBSTA and the SBI.

- 39. The methodological problems which affect the reporting of transparent, comparable and consistent inventory data to the Convention are assessed by the secretariat with the support of experts nominated to the roster by governments. These assessments, aimed at identifying and solving such problems, are carried out by the secretariat in the context of the work programme on methodological issues, taking into account information from the IPCC and following the relevant decisions of the COP and conclusions of the SBSTA.
- 40. Issues related to inventory data included in national communications are clarified in the context of the in-depth reviews of national communications according to decision 2/CP.1.
- 41. Parties are encouraged to provide timely clarifications and additional information related to previously submitted national inventories to in-depth review teams and to the secretariat in order to facilitate the analysis and compilation of the information and the assessment of methodological issues related to GHG inventory data.

## H. Record keeping

42. Parties should gather and archive all relevant inventory information for each year, including all disaggregated emission factors, activity data and documentation about how these factors and data have been generated and aggregated for the reporting of the national inventory. This information should allow the reconstruction of the GHG inventory by the expert review teams. Inventory data should be archived from the base year, including the corresponding data of recalculations to be applied. The paper trail should enable an emission estimate to be traced back to the original disaggregated emission factors and activity data. This information should also facilitate the timely process of clarifying inventory data when the secretariat prepares annual compilations of national inventories or assesses methodological issues. Parties are encouraged to collect and gather the information in a single national inventory facility or to, at least, keep the number of facilities to a minimum. Parties are also encouraged to electronically post complete inventory information on national Web sites.

# I. Systematic updating of the guidelines

43. Relevant future decisions by the COP and conclusions by the subsidiary bodies regarding the preparation or reporting of GHG inventories under the Convention should be applied *mutatis mutandis* to these inventory guidelines, which should be updated accordingly.

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# Annex I to these inventory guidelines

#### 1995 IPCC GWP VALUES WITH 100-YEAR TIME HORIZON

Annex II to these inventory guidelines

#### **COMMON REPORTING FORMAT**

(A first draft of Annex II to these inventory guidelines will be available at the beginning of March 1999, and could be sent electronically, on request. A final draft, considering the conclusions of the workshop referred to in paragraph 6 of this note will be available for the tenth sessions of the subsidiary bodies (FCCC/SB/1999/1 and Add.1.)

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