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## Subsidiary Body for Scientific and Technological Advice

Forty-first session

Lima, 1–6 December 2014

Item 10(a) of the provisional agenda

**Methodological issues under the Convention**

**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**

### **Draft revised guidelines for the technical review of greenhouse gas inventories from Parties included in Annex I to the Convention: initial input to the discussions at the forty-first session of the Subsidiary Body for Scientific and Technological Advice**

#### **Note by the secretariat**

1. The Subsidiary Body for Scientific and Technological Advice (SBSTA), at its thirty-seventh session, agreed on the 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.<sup>1</sup> The Conference of the Parties (COP) adopted, by decision 23/CP.19, 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”. The annex to that decision contains a placeholder for the “UNFCCC guidelines for the technical review of greenhouse gas inventories from Parties included in Annex I to the Convention”. These guidelines will be an update of the “Guidelines for the technical review of greenhouse gas inventories from Parties included in Annex I to the Convention”, as contained in the annex to decision 19/CP.8 (hereinafter referred to as the UNFCCC Annex I inventory review guidelines). Substantive discussion on the revised UNFCCC Annex I inventory review guidelines began at SBSTA 40 and will continue at SBSTA 41 with a view to a decision being adopted at COP 20.<sup>2</sup>

2. SBSTA 40 invited Parties to submit to the secretariat, by 15 July 2014, further views and suggestions for textual modifications on specific paragraphs of the revised UNFCCC Annex I inventory review guidelines and requested the secretariat to make the submissions

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<sup>1</sup> FCCC/SBSTA/2012/5, paragraphs 74–85.

<sup>2</sup> FCCC/SBSTA/2014/2, paragraphs 109–111.

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available on the UNFCCC website.<sup>3</sup>

3. The SBSTA further requested the secretariat to prepare an updated draft of the revised UNFCCC Annex I inventory review guidelines, with tracked changes, based on the discussions that took place at SBSTA 40 and the submissions from Parties referred to in paragraph 2 above, as the input to a technical workshop.<sup>4,5</sup> The workshop was held from 4 to 6 November 2014 in Bonn, Germany.<sup>6</sup>

4. The SBSTA also requested the secretariat to prepare a further updated draft of the revised UNFCCC Annex I inventory review guidelines, with tracked changes, based on the updated draft guidelines referred to in paragraph 3 above and the discussions that took place during the above-mentioned workshop.<sup>7</sup>

5. The annex contains the draft revised UNFCCC Annex I inventory review guidelines prepared by the secretariat in response to the request of the SBSTA referred to in paragraph 4 above. Additions and deletions made at SBSTA 40 are shown as double-underlined text and as double-strikethrough text, respectively. Additions and deletions proposed in the submission received are reflected using single-underlined text and single-underlined square brackets, respectively.<sup>8</sup> Additions and deletions made during the workshop referred to in paragraph 3 above appear in red, italicized text; additions appear as single-underlined text and deletions as single-strikethrough text.

6. The text from SBSTA 40 also includes “placeholders” (to identify that a certain issue needs further attention or that additional text may need to be inserted) and “notes” (additional explanatory text providing a rationale for the proposed change), which have been retained in the annex. Additional highlighted text was added during the SBSTA 40 discussions to reflect parallel language from the UNFCCC Annex I inventory review guidelines, as contained in the annex to decision 19/CP.8. “Options” are different proposals for a sentence, paragraph or chapter. Finally, references in the annex to paragraphs in the UNFCCC Annex I inventory review guidelines have been updated and highlighted to ensure that they continue to be updated, as necessary.

7. In accordance with the conclusions of the SBSTA, the output of the discussions on the revision of the UNFCCC Annex I inventory review guidelines at SBSTA 40, with the additions, with tracked changes, from the workshop, and submissions from Parties, will serve as initial input, inter alia, to the discussions at SBSTA 41, to allow for input from those Parties that were not present at the workshop.<sup>9</sup>

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<sup>3</sup> FCCC/SBSTA/2014/2, paragraph 112. Only one submission from a Party (Brazil) has been received; the two parts of this submission are available at [http://www4.unfccc.int/submissions/Lists/OSPSubmissionUpload/39\\_22\\_130528379521332286-Submission by Brazil\\_review\\_ghg\\_inventories.pdf](http://www4.unfccc.int/submissions/Lists/OSPSubmissionUpload/39_22_130528379521332286-Submission%20by%20Brazil_review_ghg_inventories.pdf) and [http://www4.unfccc.int/submissions/Lists/OSPSubmissionUpload/39\\_22\\_130528415584632286-Annotated text of the review guidelines\\_Brazil.pdf](http://www4.unfccc.int/submissions/Lists/OSPSubmissionUpload/39_22_130528415584632286-Annotated%20text%20of%20the%20review%20guidelines_Brazil.pdf).

<sup>4</sup> FCCC/SBSTA/2014/2, paragraph 113.

<sup>5</sup> The updated draft of the revised UNFCCC Annex I inventory review guidelines is contained in the annex to document FCCC/SBSTA/2014/INF.14.

<sup>6</sup> The workshop report is included in document FCCC/SBSTA/2014/INF.22.

<sup>7</sup> FCCC/SBSTA/2014/2, paragraph 114.

<sup>8</sup> Please note that some section headings are also underlined. This is not an indication of a change proposed in the submission received, but of the standard practice of underlining certain headings in UNFCCC documents.

<sup>9</sup> FCCC/SBSTA/2014/2, paragraph 114.

## Annex

### **Draft revised guidelines for the technical review of greenhouse gas inventories from Parties included in Annex I to the Convention**

#### **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<sup>1</sup>**

##### **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**

*<<19/cp.8, para. 1>> The objective of these guidelines is to promote consistency in the review of annual greenhouse gas (GHG) inventories of Parties included in Annex I to the Convention (Annex I Parties) and to establish a process for a thorough and comprehensive technical assessment of national inventories.*

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;

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<sup>1</sup> Secretariat note: paragraphs 1–57 and 121–148 were agreed by the Conference of the Parties by decision 23/CP.19. The corresponding paragraphs in the annex to that decision are 1–57 and 58–85.

(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 88 (inventory section), 124 and 138 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**<sup>2</sup>

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,<sup>3</sup> 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.

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<sup>2</sup> Placeholder for paragraphs XX-XX on the UNFCCC guidelines for review of annual inventories.

<sup>3</sup> The findings from the ERT are related to issues indicated in paragraph 65.

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**

*<<19/cp8, para. 24>> Each GHG inventory submission will be assigned to a single expert review team that will be responsible for performing the review in accordance with the procedures and time frames established in these guidelines. A submission by an Annex I Party will not be reviewed in two successive years by expert review teams with an identical composition.*

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.

*<<19/cp8, para. 25>> Each expert review team will provide a thorough and comprehensive technical assessment of the GHG information submitted and will, under its collective responsibility, prepare a review report in accordance with the provisions of these guidelines.*

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 88 (GHG inventory section), 124 and 138 below. The ERTs shall refrain from making any political judgement.

*<<19/cp8, para. 26>> Expert review teams will be coordinated by the secretariat which will provide administrative support, and, as appropriate, technical and methodological assistance and assistance in the use of the reporting guidelines, and these review guidelines*

*<<19/cp9, para. 32>> Expert review teams may vary in size and composition, taking into account the national circumstances of the Party under review and the different expertise needs.*

*In general, the normal size of the expert review teams should be:*

*(a) Six experts for in-country visits (one expert per inventory sector plus one generalist );*

*(b) Twelve experts for desk and centralized reviews (two experts per inventory sector plus two generalists).*

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.

*<<19/cp8, para. 27>> Expert review teams will be composed of experts selected on an ad hoc basis from the UNFCCC roster of experts and will include lead reviewers. Experts will be nominated by Parties to the Convention to the **roster of experts** and, as appropriate, by **intergovernmental organizations**, in accordance with guidance provided for this purpose by the COP. Participating experts will serve in their **personal capacity** and will neither be nationals of the Party under review nor be nominated or funded by that Party*

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.

*<<19/cp.8, para. 31>> Participating experts shall have experience in the area of GHG inventories in general and/or in specific sectors (Energy, Industrial Processes, Solvents and Other Products Use, Agriculture, Land-Use Change and Forestry, and Waste)*

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 subsequent assessment after the completion of the training<sup>4</sup> 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.

*<<19/cp8, para. 30>> Participating experts from Parties not included in Annex I to the Convention (non-Annex I Parties) and Annex I Parties with economies in transition will be funded according to the existing procedures for participation in UNFCCC activities. Experts from other Annex I Parties will be funded by their governments*

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.

*<<19/cp8, para. 28>> In the conduct of the review, expert review teams shall adhere to these guidelines and work on the basis of established and published procedures, including quality assurance and control and confidentiality provisions in accordance with the relevant decisions adopted by the COP*

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 and control and confidentiality provisions.

<sup>4</sup> 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.

## 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 to be covered in part III of these guidelines. <<placeholder: add reference to paragraph 29 or add text>>

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 119(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 123(c) below in part V of these guidelines.

## III. Composition of the expert review teams

<<19/cp8, para. 33>> *The secretariat will select the members of the review teams in a way that will ensure that the collective skills of the team address the areas mentioned in paragraph 31 above and that most experts in the teams have the necessary experience in the review process. The secretariat will select national inventory experts with limited or no experience of the review process and invite one of these experts to participate in each in-country review, with a maximum of five experts to participate in each centralized review. These experts with limited or no experience of the review process will work on a specific IPCC sector together with an expert with experience of the review process. Desk reviews will be conducted only by experienced experts*

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.

<<19/cp8, para. 34>> *The secretariat will select the members of the expert review teams with a view to achieving a balance between experts from Annex I Parties and non-Annex I Parties in the overall composition of the expert review teams, without compromising the selection criteria referred to in paragraph 31 above. The secretariat shall make every effort to ensure geographical balance among those experts selected from non-Annex I Parties and among those experts selected from Annex I Parties*

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.

<<19/cp8, para. 36>> *For each expert review team, two inventory experts with substantial inventory review experience will serve as lead reviewers. One lead reviewer will be from a non-Annex I Party and one from an Annex I Party.*

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.



*<<19/cp8, para. 35>> Without compromising the criteria stated in paragraphs 31 to 34 above, the formation of expert review teams should ensure, to the extent possible, that at least one member is fluent in the language of the Party under review*

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.

*<<19/cp8, para. 37>> Lead reviewers should ensure that the review in which they participate is performed according to these guidelines and is performed consistently across all Annex I Parties under review by the expert review team. They should also ensure the quality and the objectivity of the technical assessments in the reviews*

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.

*<<19/cp8, para. 38>> With the support of the secretariat, lead reviewers will:*

- (a) Prepare a brief work plan for the review activity;*
- (b) Verify that the experts have all the necessary information provided by the secretariat prior to the review activity;*
- (c) Monitor the progress of the review activity;*
- (d) Ensure that there is good communication within the expert review team;*
- (e) Coordinate queries of the expert review team to the Party and coordinate the inclusion of the answers in the review reports;*
- (f) Provide technical advice to the ad hoc experts, if needed;*
- (g) Ensure that the review is performed and the review report is prepared in accordance with these guidelines;*
- (h) Verify that the review team gives priority to individual source categories for review in accordance with these guidelines.*

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

*<<19/cp8, para. 27>> Expert review teams will be composed of experts selected on an **ad hoc** basis from the UNFCCC roster of experts and will include lead reviewers. Experts will be nominated by Parties to the Convention to the **roster of experts** and, as appropriate, by **intergovernmental organizations**, in accordance with guidance provided for this purpose by the COP. Participating experts will serve in their personal capacity and will neither be nationals of the Party under review nor be nominated or funded by that Party*

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.

*<<<19/cp.8, para. 29>>> The secretariat will notify Annex I Parties about upcoming desk and centralized reviews, and ask the Annex I Parties to identify the contact person(s) through whom enquiries could be directed. Communication between the expert review teams and the Party under review should be through the lead reviewers and the designated contact person(s) of the Party. Other members of the expert review team may communicate directly with the national experts involved in the GHG inventory preparation only if a Party so agrees. Information thus obtained should be made available to other members of the team <<Note by the secretariat: not a complete mapping identified.>>*

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. 7 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 88, 124 and 138 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. ~~<<19/cp.8, para. 2>>~~ The purpose of the technical review of Annex I Parties' GHG inventories is:

(a) To ensure that the Conference of the Parties (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 Annex I Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual inventories (decision 24/CP.19)"<sup>5</sup> hereinafter referred to as the UNFCCC Annex I inventory reporting guidelines), ~~and the Revised 1996 (IPCC) Guidelines for National Greenhouse Gas Inventories~~<sup>6</sup> as elaborated by the IPCC report entitled ~~Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories~~ Intergovernmental Panel on Climate Change (IPCC) 2006 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;<sup>7</sup>

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

(e) ~~[To [inform ] [inform and ] [complement ] [and enhance ] the review of biennial reports and national communications ] [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 ] [and inform the multilateral assessment ] [, including the multilateral assessment ].]~~

<sup>5</sup> ~~Referred to in this document as the reporting guidelines.~~

<sup>6</sup> ~~Referred to in this document as the IPCC Guidelines.~~

<sup>7</sup> ~~Referred to in this document as the IPCC good practice guidance.~~

## B. General procedures

59. ~~<<19/cp.8, para. 3>>~~ [Greenhouse gas inventory submissions including 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 ][The [annual technical] review shall cover the annual inventory, including national inventory report (NIR) and the common reporting format (CRF) tables, for all Annex I Parties ].

**Option 1:** The [annual ] technical review process [for GHG inventories, as outlined in these guidelines, ] comprises ~~three~~ 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 ~~three~~ two stages are:

- (a) ~~Initial check of annual inventories;~~
- (b) ~~Synthesis and assessment of annual inventories initial assessment [by the secretariat];~~
- (c) [Biennial ] Review of individual annual inventories [by the expert review team]. <<end of option 1>>

~~**Option 2** The [annual technical] inventory review shall consist of 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) ~~Standardized checks prepared by the Secretariat, supported by a group of experienced review experts from different sectors;~~
- (b) ~~An individual inventory review by the expert review team. <<end option 2>>~~

60. **Option 1** The [initial assessment] initial check of annual inventories (stage 1) and the synthesis and assessment of annual inventories (stage 2) will be conducted annually. The review of individual annual inventories by expert review teams (stage 3) will be conducted biennially beginning in 2015.

(a) **Sub-option a:** The review of individual annual inventories by expert review teams (stage 3) will be conducted in years that a Party's inventory is not reviewed by an expert review team during a review of the biennial report or national communication. The ERT, based on the findings of the review, can recommend that the next year's review also incorporate all three stages of inventory review.

(b) **Sub-option b:** The individual inventory reviews (stage 3) should be distributed between years in such a way that approximately half of the Parties are reviewed one year and half of the Parties are reviewed in the next. The ERT, based on the findings of the review, can recommend that the next year's review also incorporate all three stages of inventory review.

**Option 2.** All stages of the review will happen annually.

61. ~~<<19/cp.8, para. 4>>~~ 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. <<19/cp8, para. 18>> Three operational approaches may be used during ~~the last~~ ~~the~~ ~~second~~ stage of the technical review, namely desk reviews, centralized reviews and in-country reviews, assuming available resources. During a desk review, inventory information of Annex I Parties will be sent to experts, who will conduct the review in their own countries. [ Desk reviews shall not be conducted except on exceptional circumstances at the discretion of the secretariat including when facing difficulties and/or resource limitations.] During a centralized review, the experts will meet in a single location to review the inventory information of Annex I Parties. ~~Other options with more sectoral experts in one team and a more targeted focus of individual experts on specific source categories but a larger number of countries under review should be explored and experiences discussed at the lead reviewer meeting.]~~ During an in-country review, experts will visit an Annex I Party to review the inventory information of this Party.

63. <<19/cp8, para. 19>> ~~The~~ review of ~~most~~ individual inventories of Annex I Parties will be conducted [annually][biennially] either as a desk review, or as a centralized review or as an in-country review.] ~~The review of the majority of the individual inventories will be conducted as centralized reviews, and the remaining as in-country.]~~ [The GHG inventory of each Annex I Party shall be subject to a desk review by an ERT at most once every three years and to an in-country visit at least once every four years. Desk reviews will be conducted only by experienced experts.] ~~In addition,~~ the GHG inventory of each Annex I Party will be subject to an in-country visit review by an expert review team [at least] once every [four] [five] [eight] years. ~~In a year when an in-country review is scheduled, a desk or centralized review of the Party's GHG inventory will not take place.]~~ In-country visits will be scheduled, planned and take place with the consent of, and close coordination with, the Party subject to review. In general, during a centralized review, up to [four] [eight] GHG inventories should be reviewed; during a desk review [only one GHG inventory][up to [two] [four] [five] [eight] 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 secretariat edits and formats the report and sends to the respective Annex I Party for comments.]~~

64. The ERT, based on the findings of the review,<sup>8</sup> 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. The expert review team shall provide a rationale for the additional in-country review and shall compile a list of questions and issues to be addressed during the in-country review to be sent to the Party included in Annex I. The in-country review shall then be scheduled for the year following the review that recommended such visit. [If such an in-country review occurs, the expert review team may recommend that a pending scheduled in-country review is not necessary.]~~

64.bis Upon a 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 submission due date.

65. <<19/cp8, para. 5>> 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

<sup>8</sup> The findings from the ERT are related to issues indicated in paragraph 65.

~~[drafts of] [the results of the [standardized checks][initial check and S&A] [and provisional main findings] <<<check consistency with para. 118>>> ] [their status report, the synthesis and assessment report and a preliminary analysis ] of the respective Party's inventory, and their individual inventory review report. ~~f~~The ERT shall produce the final version of the review report, taking into account the comments of the [Annex I] Party. ~~f~~Every effort will be made to reach agreement with each Party on the content of a report prior to its publication. ~~[The ERT shall produce the final version of the review report, taking into account the comments of the Annex I Party. ]~~ In the case of a 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. ~~f~~All final review reports shall be published and forwarded by the secretariat, together with ~~a~~ any written comments on the final review report by the Party that is the subject of the report, to the COP. ~~f~~~~

### C. Scope of the review

#### [Option 1 Initial check and S&A]

##### I. Initial check of annual inventories

66. <<19/cp8, para. 6>> The secretariat [will ]~~[shall ]~~ conduct annually an initial check of the annual GHG inventory submissions from Annex I Parties ~~[to examine that each Party has submitted a consistent, [transparent,] complete and timely annual inventory, including the national inventory report and the common reporting format (CRF), [and that data contained in the CRF are complete [by means of computerized analysis] ] and to identify issues in accordance with the checks identified in paragraph 67 below ]~~ [ in order to determine promptly whether the information provided is complete and in the correct format, and ] to enable subsequent review stages to take place.

67. <<19/cp8, para. 7>> The initial check will cover the national inventory submission, in particular, the data submitted electronically in the common reporting format (CRF), and will determine:

(a) ~~[What source, sinks and gases ]~~ [Whether all [required]] sources, sinks and gases ] included in the UNFCCC Annex I inventory reporting guidelines ~~IPCC Guidelines, as elaborated by the IPCC good practice guidance, as well as any additional guidance adopted by the COP~~ are reported ~~[and if any additional gases or sources have been reported ]~~;

(b) Whether all tables of the CRF have been completed and any gaps have been explained in the CRF by use of notation keys (such as NE, NA, NO, IE, C)<sup>9</sup> ~~[in line with the UNFCCC Annex I inventory reporting guidelines] [and whether there is frequent use of these notation keys]~~;

(c) [Whether estimates for summary totals and individual source categories are provided in mass units and in terms of CO<sub>2</sub> equivalent using the IPCC global warming potential (GWP) values in accordance with the relevant decisions of the COP; ] ~~[<<Note: In the new CRF Reporter estimates are entered in mass units and the conversion to CO<sub>2</sub> equivalent are done automatically>>]~~

<sup>9</sup> NE = not estimated, NA = not applicable, NO = not occurring, IE = included elsewhere, C = confidential.



- (d) Whether emission estimates are provided for all required years [ (i.e., from the base year to the latest year in the current submission) ];<sup>10</sup>
- (e) Whether methodologies are indicated with notations in the CRF;
- (f) Whether estimates for CO<sub>2</sub> emissions from fossil fuel combustion are reported using the IPCC reference approach in addition to estimates derived using ~~[national methods]~~ [a sectoral approach];
- (g) [ Whether actual and potential emission estimates for hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride are reported by individual chemical species; ] [<<Note: The new CRF Reporter includes columns for individual chemical species in which estimates or notation keys can be added>>]
- (h) Whether any recalculations are reported for the entire time series and explanatory information relating to these recalculations is provided in the ~~[CRF/NIR]~~;
- (i) [ Whether all emissions are reported without adjustments relating, for example, to climate variations or trade of electricity; ]
- (j) Whether emissions from fuel used in international transportation are reported separately from national totals;
- (k) [ Whether key sources<sup>11</sup> have been reported in the CRF as required by the reporting guidelines; ] [<<Note: New CRF Reporter performs the key category analysis automatically using IPCC approach 1>>]
- (l) Whether the tables on uncertainties have been reported ~~as required by the [UNFCCC Annex I inventory] reporting guidelines;~~
- (m) Whether ~~[a national inventory report (NIR) has been submitted]~~ [a Party included in Annex I has failed to submit an annual inventory or the national inventory report or the common reporting format by the due date, or within six weeks of the due date].

## II. Synthesis and assessment of annual inventories

68. ~~<<19/cp8, para. 10>>~~ The secretariat will conduct a synthesis and assessment of Annex I Parties' greenhouse gas inventories to facilitate the consideration of inventory data and other information across Annex I Parties, and to identify issues for further consideration during the review of individual inventories. [Biennially the synthesis and assessment will identify issues for further consideration during the review of individual inventories by expert review teams. ]

<sup>10</sup> In accordance with the reporting guidelines, if there are no changes in the previously submitted inventories, the national inventory report (NIR) should reference the inventory submission where the other years constitute the time series.

<sup>11</sup> Note by the secretariat: "Key sources" is proposed to be replaced by "key categories" elsewhere in annex.



69. <<19/cp8, para. 11>> The synthesis and assessment will cover the national inventory submission and previous national inventory submissions, where relevant, and will include a standardized set of data comparisons of:

(a) Implied emission factors and other inventory data across Annex I Parties to identify any irregularities or inconsistencies;

(b) Emission or removal estimates, activity data, implied emission factors and any recalculations with data from previous submissions to identify any irregularities or inconsistencies;

(c) Activity data of each Annex I Party with relevant authoritative sources, if feasible, [as agreed by the lead reviewer meeting, ] to identify cases where there are significant differences[.];]

(d) Significant irregularities or inconsistencies identified in implied emission factors and other inventory data across Annex I Parties and compared to data of previous years or from previous submissions;

(e) Irregularities or inconsistencies identified for recalculations that exceed 2 per cent for individual categories and/or 0.5 per cent of national total emissions;

(f) Issues within source or sink categories requiring further consideration or clarification during the individual review stage taking into account responses from previous reviews or recommendations provided in previous reviews.

70. <<19/cp8, para. 12>> ~~To facilitate the analysis of the inventory data, the secretariat [will //shall ] for each individual Annex I Party, [identify and ] consider those [sources]//categories] that are key [sources //categories for the base year and the latest reported inventory year ] both in terms of their absolute level and in terms of their trend assessment, [applying the tier 1 level assessment as described in the IPCC good practice guidance]// using approach 1 as described in the 2006 IPCC Guidelines, including and excluding LULUCF]. In addition, the secretariat [will //should] consider [other [sources]//categories] (i.e.<sup>12</sup>, emissions from bunker fuels, emissions and removals from land use change and forestry,<sup>13</sup> etc.) and [non-key sources // non-key categories ] for which irregularities or inconsistencies are identified, based on [their significance //their relevance // these non-key categories' relevance ] for specific sectors or for the whole GHG inventory.~~

## **End of option 1**

### **Option 2 [Standardized //Initial] checks [and assessment]**

66. The secretariat shall conduct standardized checks *annually* to examine that each Party included in Annex I has submitted a consistent, complete and timely annual inventory, including the national inventory report and the common reporting format (CRF), ~~and that data contained in the CRF are complete by means of computerized analysis~~ and to identify issues for further consideration during the review of individual inventories.

67. The checks shall include a standardized set of data comparisons mainly based on the CRF data and identify whether:

<sup>12</sup> Secretariat note: should this be "e.g." not "i.e....etc."?

<sup>13</sup> For land use change and forestry, good practice guidance has not, as yet, been elaborated.

(new) Whether ~~if a national inventory report (NIR) has been submitted~~ a Party included in Annex I has ~~failed to submit~~ ~~submitted~~ an annual inventory or the national inventory report or the common reporting format by the due date, or within six weeks of the due date ~~if~~ ~~moved from m below~~

(a) ~~if~~ ~~The submission is complete in terms of whether an NIR and all CRF tables were submitted~~ ~~and~~;

~~(a.bis)~~ ~~What~~ ~~Whether all~~ ~~mandatory~~ ~~required~~ ~~sources, sinks and gases included in the UNFCCC Annex I inventory reporting guidelines~~ ~~IPCC Guidelines, as elaborated by the IPCC good practice guidance,~~ ~~as well as any additional guidance adopted by the COP~~ are reported ~~and if any additional gases or sources have been reported~~;

(b) Whether all tables of the CRF have been completed and any gaps have been explained in the CRF by use of notation keys (such as NE, NA, NO, IE, C)<sup>14</sup> ~~in line with the UNFCCC Annex I inventory reporting guidelines~~ ~~and whether there is frequent use of these notation keys~~;

(c) ~~Whether estimates for summary totals and individual source categories are provided in mass units and in terms of CO<sub>2</sub> equivalent using the IPCC global warming potential (GWP) values in accordance with the relevant decisions of the COP;~~ ~~Note: In the new CRF Reporter estimates are entered in mass units and the conversion to CO<sub>2</sub> equivalent are done automatically~~

(d) ~~Whether~~ emission estimates are provided for all required years ~~[(i.e., from the base year to the latest year in the current submission),~~<sup>15</sup> ~~]~~

(e) ~~Whether~~ methodologies are indicated with notations in the CRF;

(f) Whether estimates for CO<sub>2</sub> emissions from fossil fuel combustion are reported using the IPCC reference approach in addition to estimates derived using ~~national methods~~ ~~a sectoral approach~~;

(g) ~~Whether~~ ~~actual and potential~~ emission estimates for hydrofluorocarbons, ~~and~~ perfluorocarbons ~~and sulphur hexafluoride~~ are reported by individual chemical species; ~~Note: The new CRF Reporter includes columns for individual chemical species in which estimates or notation keys can be added~~

(h) Whether any recalculations are reported for the entire time series and explanatory information relating to these recalculations is provided in the ~~CRF~~ ~~NIR~~;

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

(j) ~~Whether~~ emissions from fuel used in international transportation are

<sup>14</sup> NE = not estimated, NA = not applicable, NO = not occurring, IE = included elsewhere, C = confidential.

<sup>15</sup> In accordance with the reporting guidelines, if there are no changes in the previously submitted inventories, the national inventory report (NIR) should reference the inventory submission where the other years constitute the time series.

reported separately from national totals;]

(k) [Whether key ~~sources-categories~~ have been reported in the *CRF NIR* as required by the reporting guidelines *[BR will provide text: compare KCA in NIR with CRF]*; ] ~~[[Note: New CRF Reporter performs the key category analysis automatically using IPCC approach 1]]~~

(l) ~~[[Whether the tables on uncertainties have been reported as required by the reporting guidelines;]]~~

(m) ~~Whether [a national inventory report (NIR) has been submitted]] a Party included in Annex I has failed to submit an annual inventory or the national inventory report or the common reporting format by the due date, or within six weeks of the due date];~~ <<moved before (a) above>>

(n) <<Start of the synthesis and assessment in 19/cp.8>> Whether any ~~significant~~ irregularities or inconsistencies can be identified in implied emission factors and other inventory data including emission or removal estimates and activity data, across Annex I Parties and compared to data of previous years or from previous submissions;

(o) ~~Whether any irregularities or inconsistencies with the recalculations can be identified for recalculations that exceed 2 per cent for individual categories and/or 0.5 per cent of national total emissions;~~

(p) ~~Whether there are irregularities in significant differences of activity data compared to activity data from other relevant authoritative sources, if available, [as agreed by the lead reviewer meeting,], taking into consideration the methodological approach [used by the Party]];~~

(q) ~~Whether there are issues within source or sink categories requiring further consideration or clarification during the individual review stage taking into account responses from previous reviews or recommendations provided in previous reviews;~~ <<note by US: consider whether a Party could have implemented a recommendation or is in the process>> <<note: move to individual review section??>>

68. ~~The secretariat shall develop and implement the standardized checks based on the requirements in paragraph 67 above and the past experiences with the initial checks and the synthesis and assessment of the reviews. A group of experienced review experts should be selected among the lead reviewers with the tasks to explore additional standardized checks and to consider whether the checks implemented remain useful over time. Such assessment with the support of experienced review experts should take place every five years and the result of it should be considered at the following meeting of the lead reviewers.~~ <<note: deleted text to be reviewed and placed in a COP decision>>

69. The secretariat shall compare any findings from the standardized checks 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 Parties should be developed and maintained that registers findings from the standardized checks and questions from ERTs together with responses from Parties over time. The ERTs should have access to past exchange between Parties and reviewers via this tool.

70. [The secretariat shall immediately notify the Party concerned of any omissions or problems identified with a Party's submission that prevent the performance of the standardized check.] <<Sec. to clarify how tech problems are dealt with now>>

### **End of option 2**

### **III. Review of individual annual inventories**

71. <<19/cp8, para. 17>> [Biennially] Expert review teams, coordinated by the secretariat, ~~will~~ ~~shall~~ conduct reviews of individual greenhouse gas inventories in order to assess whether the COP has adequate and reliable information on annual GHG inventories. The individual reviews ~~conducted under these review guidelines~~ ~~will~~ ~~shall~~ provide for a detailed examination of the inventory estimates, procedures and methodologies used in the preparation of inventories, ~~national inventory arrangements and inventory planning, preparation and management functions implemented, and QA/QC procedures implemented,~~ ~~covering each Annex I Party's national inventory submission, supplementary material submitted by the Party and, as appropriate, previous inventory submissions.~~ 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.] *The results of this stage of the review process will be communicated to Annex I Parties.* <<Note by EU: paragraph may need revisions>>

72. <<19/cp8, para. 20>> Expert review teams ~~should~~ ~~shall~~ ~~+~~ pay particular attention to ~~key categories,~~ ~~+~~ those areas of the inventory where ~~problems~~ ~~issues~~ ~~+~~ <<note: keep "issues" in other paragraphs where "problems" is the other option>> have been identified and recommendations made in previous reviews, or stages of the review, ~~progress in the implementation of the planned improvements,~~ ~~+~~ or where ~~changes~~ recalculations or other changes have been reported by the Party. ~~Clear priority shall~~ Focus ~~should~~ ~~shall~~ ~~+~~ ~~Attention should~~ ~~+~~ be given ~~be paid~~ ~~+~~ to issues that have an impact on the level and/or trend of total national GHG emissions and removals. ~~+~~ Expert review teams should not perform an individual review in cases where a NIR has not been provided.

73. [The expert review teams shall focus on significant ~~problems~~ ~~issues~~ ~~+~~ that would represent significant under- or overestimations of emissions and removals the greenhouse gas inventories beyond the thresholds used in paragraph 37 (b) of decision 24/CP.19. In their assessment the expert review teams shall also take into account the amount of efforts and resources required for an improvement relative to the significance of the ~~problem~~ ~~issue~~ ~~+~~ in terms of over- or underestimation of emissions.]

74. <<Note: move these options after paragraph 63>> [Option 1. The [annual] [biennial] review of most individual inventories of Annex I Parties will alternate between in-country review and centralized or desk reviews, so that the GHG inventory of each Annex I Party will be subject to an in-country visit by an expert review team once every [four][five] years. ~~In country visits will be scheduled, planned and take place with the consent of, and close coordination with, the Party subject to review~~ ~~+~~

~~Option 2. The review of the inventories of Annex I Parties shall be conducted annually. Every other year the review shall take place as a desk review and every other year as a centralized review. In addition, the GHG inventory of each Annex I Party shall be subject to an in-country review by an expert review team once every [eight][five] years. In a year when an in-country review is scheduled, a desk or centralized review of the Party's GHG inventory shall not take place. In-country visits shall be scheduled, planned and take place with the consent of, and in close coordination with, the Party subject to review. The scope of the individual review differs between years with desk reviews and years with centralised reviews as defined in paragraph X-87 and X-88 below.~~

~~/Option 3. The review of the inventories of Annex I Parties shall be conducted annually. The GHG inventory of each Annex I Party shall be subject to a desk review by an ERT at most once every [X] years. Desk review will be conducted only by experienced experts. The GHG inventory of each annex I Party shall be subjected to an in-country review by an ERT at least once every [4] years. [The scope of the individual review differs between years with desk reviews and years with centralised reviews as defined in paragraph 83 and 84 below.] In-country reviews shall be scheduled, planned and take place with the consent of, and in close coordination with, the Party subject to review. <<note: this para. May fit better in section B 'general procedures' than in section C 'scope'>>.~~

~~/Common to the three options: In-country reviews shall be scheduled, planned and take place with the consent of, and in close coordination with, the Party subject to review |]~~

~~75. [ If during the past three reviews, no [corrections of any inventory estimates were triggered] [significant issues were identified] by the ERT for a Party and if the standardized checks did not result in any significant issues for that Party, the annual individual reviews shall take place as desk reviews as defined in paragraph 62 above, except for the in-country reviews every eight years as defined in paragraph 63 above, unless the Party requests a centralized or in-country review. [Any subsequent issues identified will result in the review process reversion to the 'standard' process.] ]<<Format>>~~

### **Option 1**

~~76. [An expert review team, based on the findings of the review, can request][recommends that the next review be] an in-country review if it believes, based on the findings of the review that such a review is necessary to allow for a fuller investigation of [a problem][an issue] that the team has identified, subject to the consent of the Party included in Annex I. The expert review team shall provide a rationale for the additional in-country review and shall compile a list of questions and issues to be addressed during the in-country review to be sent to the Party included in Annex I in advance of the visit. [The secretariat shall try to accommodate the request taking into consideration in-country reviews planned in accordance with paragraph 74 above and the availability of resources for the reviews.] The in-country review shall then be scheduled for the year following the review that recommended such visit. If such an in-country review occurs, the expert review team may recommend that a pending scheduled in-country review is not necessary.] <<Format>>~~

~~77. [A Party included in Annex I can request an in-country review. The request for an in-country review shall be submitted to the secretariat no later than the~~

~~submission due date. Following a request by a Party included in Annex I, the secretariat shall try to accommodate the request taking into consideration in-country reviews planned in accordance with paragraph 74 above and the availability of resources for the reviews.] <<Format>>~~

## **Option 2**

78. ~~The ERT, based on the findings of the review,<sup>16</sup> 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.~~

79. [The secretariat, where appropriate, [may][shall] consider other UNFCCC review processes when coordinating reviews of annual inventories, in particular with a view to addressing the need to improve the cost-effectiveness of the review process and national circumstances. ] <<General>> <<Note: delete or move to Part II: General approach to review, D. Timing and procedures, I. Review of GHG inventories>>

80. <<19/cp8, para. 22>> In addition to the tasks mentioned in paragraph 21 above, expert review teams 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 quality assurance and quality control, record-keeping and documentation procedures. During subsequent ~~desk~~ or centralized ~~desk~~ reviews, the expert review teams 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.

## **Option 1**

81. <<19/cp8, para. 21>> Each expert review team ~~shall~~ ~~will~~:

(a) Examine application of the requirements of the ~~UNFCCC Annex I inventory] reporting guidelines and any further guidance adopted by the COP, [the 2006 IPCC Guidelines [and, if applied, the wetlands supplement and relevant COP decisions] [and the IPCC Guidelines as elaborated by the IPCC good practice guidance], and identify any departure from these requirements;~~

(b) Examine whether the ~~IPCC good practice guidance] 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 ~~source] 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 quality assurance and quality control procedures, and identify any inconsistencies~~~~

[The ERT shall also review estimates reported by Parties for categories and gases not currently required by the UNFCCC Annex I inventory reporting guidelines. Such estimates shall be reviewed according to the criteria in the

<sup>16</sup> ~~The findings from the ERT are related to issues indicated in paragraph 65.~~



reporting guidelines. <<add footnote to the decision text in Warsaw rather than the guidelines themselves>>]

(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 ~~sources~~ ~~categories~~ and examine any explanatory information relating to their exclusion from the GHG inventory;

(e) ~~Identify the reason for any differences between the Party's and the secretariat's/reporting software's key source/category determination;~~

(f) ~~Assess the consistency of information in the CRF with that in the NIR;~~

(g) Assess the extent to which issues raised in the ~~synthesis and assessment~~ ~~<<check name>>~~ of annual inventories, and issues and questions raised by expert review teams in previous reports, have been addressed and resolved. ~~[The ERT shall assess the progress made in implementing improvements and to what extent these improvements, as well as planned improvements, are based on recommendations from previous reviews, taking into consideration the publication date of the previous review report and national circumstances.] [The ERT shall assess to what extent the Party's improvements or planned improvements incorporate recommendations from previous reviews];~~

(h) ~~Where applicable~~ Identify areas for further improvement of the inventories and note possible ways for improving the estimation and the reporting of inventory information ~~[, taking national circumstances into consideration];~~

(i) ~~Examine~~ ~~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, including all institutional, legal and procedural arrangements for reporting and archiving inventory information within an Annex I Party;~~

~~81.bis [The ERT may] Compare the activity data of the Annex I Party with relevant external authoritative sources, [as agreed by the lead reviewer meeting,] if feasible, and identify if sources where there are significant differences which have not been explained by the Party. In cases where significant differences are identified between the data sources, the ERT shall provide the Party with the data used to make their 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 data to the Party]; ] <<move to a new para with "The ERT may...">>~~

82. <<19/cp8, para. 23>> ~~The expert review team may use relevant technical information in the review process, such as information from international organizations~~

### **End of option 1**

**Option 2** <<related to 19/cp8, para. 21>> ~~<<Secretariat note: edits in italics in option 2 (paragraphs 83-84) were made by the secretariat, at the workshop co-facilitators' request, and distributed to workshop participants during the~~

~~workshop, to attempt to harmonize the language with the language discussed during the workshop under Option 1. The workshop participants did not discuss this text further>>~~

83. During a desk review, the expert review team shall: ~~<<Note: change text in a-c below according to changes made to option 1>>~~

(a) ~~<<similar to 81(g) in option 1>>~~ Assess the extent to which issues raised in the ~~Follow up to the findings and responses from Parties to the standardized checks~~ and issues and questions raised by expert review teams in previous reports, have been addressed and resolved. [The ERT shall assess the progress made in implementing improvements and to what extent these improvements, as well as planned improvements, are based on recommendations from previous reviews, taking into consideration the publication date of the previous review report and national circumstances.]:

(b) ~~<<Note: similar to 81(c)??>>~~ Analyse any recalculations that have changed the emission/removal estimate for a category by more than two 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 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;

(c) ~~Assess the extent to which issues and questions raised by expert review teams in previous review reports have been addressed and resolved. The ERT shall assess to what extent the Party's improvements or planned improvements incorporate recommendations from previous reviews.~~ ~~<<note: merged into (a)>>~~

~~<<Note: compared with option 1, the checks missing from the desk reviews are 81(a, b, c, d, e, f, h, i) and 81.bis>>~~

84. During a centralised or in-country review, the expert review team shall, in addition to the tasks referred to in paragraph 83 above: ~~<<Note: change text in a-j below according to changes made to option 1>>~~

(a) ~~<<similar to 81(a)>>~~ Examine ~~the~~ application of the requirements of ~~the 2006 IPCC Guidelines and~~ the UNFCCC Annex I inventory reporting guidelines and ~~any further guidance adopted by relevant decisions of the COP [and, if applied, the wetlands supplement]~~, and identify any ~~departure divergence~~ from these requirements;

(b) ~~<<similar to 81(b) but missing “.. in particular...” and the hanging paragraph (categories and gases not required by reporting guidelines)>>~~ Examine whether ~~the good practice guidance provided by~~ 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; ~~<<note: is this (b) same as (a)??>>~~

(c) ~~<<similar to 81(i)>>~~ Assess whether the national inventory arrangements ~~for the estimation of anthropogenic GHG emissions by sources and removals by sinks are functioning performing the required functions~~ and ~~facilitating~~ the continuous improvement of the GHG inventory and whether ~~QA/QC procedures~~ in accordance with the UNFCCC Annex I inventory reporting



guidelines and the 2006 IPCC guidelines were implemented: <<Note: yellow highlight (QA/QC) is similar to 81(b)>>

(d) <<similar to 81(d)>> Identify any missing categories and examine any explanatory information relating to their exclusion from the GHG inventory;

(e) <<Note: 81(c) deals only with recalculations, not improvement>> Compare any recalculations and improvements submitted with data from previous submissions of the Party included in Annex I to identify the scope of the changes and assess the reasons provided by the Party for the recalculations and improvements performed as well as the consistency of the estimation methodologies with the 2006 IPCC guidelines as implemented through the UNFCCC Annex I inventory reporting guidelines. [<<from 81(g)>> The ERT shall assess the progress made in implementing improvements and to what extent these improvements, as well as planned improvements, are based on recommendations from previous reviews, taking into consideration the publication date of the previous review report and national circumstances.];

(f) <<Note: no similar para in 81?? 81(c) focuses on recal, but this para refers to time series consistency??>> Compare emission or removal estimates, activity data, implied emission factors across the time series submitted to identify any irregularities or inconsistencies;

(g) <<similar to 81.bis>> The ERT may Compare the activity data of the Annex I Party with relevant ~~external~~ authoritative sources, as agreed by the lead reviewer meeting, if feasible, and identify ~~categories where if~~ there are significant differences which have not been explained by the Party. In cases where significant differences are identified between the data sources, the ERT shall provide the Party with the data used to make their 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 data to the Party. <<move to a new para with "The ERT may...">>

(h) <<similar to 81(e) but 81(e) deleted because included in 81(f)>> Assess whether key categories have been determined in accordance with the 2006 IPCC guidelines as implemented through the UNFCCC Annex I inventory reporting guidelines;

(i) <<similar to 81(h)>> Where applicable identify areas for further improvement of the inventories and note possible ways for improving the estimation and the reporting of inventory information [, taking national circumstances into consideration];

(j) <<no similar para in option 1??>> Where applicable, acknowledge areas where the Party has made efforts to implement higher-tier methodologies including disaggregated data.

<<Note: compared with option 1, the checks missing from the centralized and in-country reviews are: part of 81(b); 81(f); part of 81(g); >>

## **End of option 2**

85. The secretariat shall support the individual review with the development of review tools and materials that support the tasks of the expert review teams 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 review

process. New and revised tools and materials shall be presented and discussed at the meetings of lead reviewers and shall also be presented in the annual report on the technical review of greenhouse gas inventories from Parties included in Annex I to the Convention and shall be made available to ~~Annex I~~ 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.

86. If a Party included in Annex I fails to provide the expert review team with responses to the questions raised and does not provide the data and information necessary for the assessment of conformity with the [2006 IPCC Guidelines [as implemented by through the]] [UNFCCC Annex I inventory reporting guidelines ] and any further guidance adopted by the COP, the expert review team shall assume that the *[reporting] estimate* was not *[sufficiently transparent to assess whether it was]* prepared in accordance with the [2006 IPCC Guidelines [as implemented by through the]] [UNFCCC Annex I inventory reporting guidelines ] [and][or] any further guidance adopted by the COP and clearly identify such cases in the review report.

#### IV. Identification of issues

87. The individual inventory review shall, ~~when taking place as a desk, centralised or in-country review,~~ identify any issues related to adherence to the UNFCCC Annex I inventory reporting guidelines.

88. Issues ~~should~~ will be identified as a failure to follow [mandatory ][the ] requirements ~~for~~ *<<Note: add footnote to indicate that [mandatory] requirements are addressed with a "shall" in the reporting guidelines>>* and definitions in the ~~agreed ]~~ UNFCCC Annex I inventory reporting guidelines ~~for preparing greenhouse gas inventories~~. These may be further subdivided as issues of:

(a) Transparency, ~~as defined in the UNFCCC Annex I inventory reporting guidelines (decision 24/CP.19)] [~~ ~~For example, <<Note: some Parties suggest to move the rest of this sub-bullet (a) and (i) to (iii) below outside the guidelines and into a more appropriate document>>~~ [reviewers may consider= the following]]~~, including but not limited to ]:~~

- (i) Inadequate documentation and description of methodologies, assumptions and models;
- (ii) Failure to disaggregate ~~national~~ activity data, emission factors and other factors used in ~~national~~ methods at the required level unless an issue of confidentiality exists;
- (iii) Failure to provide justifications for recalculations, references and/or information sources for key factors and data used; ] ]

(b) Consistency, ~~as defined in the UNFCCC Annex I inventory reporting guidelines ]~~ ~~if different methodologies for different years have been used including failure to provide information on how methods provided in the IPCC guidelines have been used to achieve time-series consistency;~~<sup>1</sup>

(c) Comparability, ~~as defined in the UNFCCC Annex I inventory reporting guidelines ]~~ ~~including failure to use agreed reporting formats];~~

(d) ~~Completeness, as defined in the UNFCCC Annex I inventory reporting guidelines~~ [, including but not limited to:

- (i) Gaps in the inventory estimates for source categories or gases for which methods are provided in the IPCC Guidelines;
- (ii) Inventory data that do not provide full geographic coverage of sources and sinks of a Party included in Annex I;
- (iii) Failure to provide full coverage of sources in a source category ];

(e) ~~Accuracy, as defined in the UNFCCC Annex I inventory reporting guidelines~~ [, including failure to follow IPCC good practice guidance recommendations for key categories ].

(f) ~~Adherence to the UNFCCC Annex I inventory reporting guidelines, per decision 24/CP.19.~~

89. ~~In the assessment of completeness, the expert review team shall consider whether the emissions from a source category which was not estimated should be considered as insignificant in accordance with paragraph 37 (b) of the UNFCCC Annex I inventory reporting guidelines and whether a disproportionate amount of effort would be required to collect data for the gas from a specific category with an insignificant contribution.~~

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

90. *Option 1* [When an expert review team identifies a potential ~~significant~~ [(in accordance with paragraph 37(b) of the UNFCCC Annex I inventory reporting guidelines)] over- or underestimate of emissions/removals related to a ~~mandatory~~ requirement in the UNFCCC Annex I inventory reporting guidelines, the expert review team should summarize such identified potential ~~significant~~ over- or underestimations in a list of potential ~~problems~~ ~~issues~~ at the end of the period in which the individual review is performed, including a quantified assessment of the level of the potential over- or underestimation for the individual ~~problems~~ ~~issues~~ if possible with the available information ]. The Party ~~should~~ is encouraged to respond within six weeks to this list of potential ~~problems~~ ~~issues~~ , provide additional information, clarifications or corrections of individual estimates or explanations why the Party considers that the initial estimate is not an over- or underestimation, as appropriate. The expert review team shall also list and summarize the identified ~~problems~~ ~~issues~~ in the review report if they have not been sufficiently clarified or corrected by the Party during the review, including a quantified assessment of the level of the potential over- or underestimation for the individual ~~problems~~ ~~issues~~ and the sum of all such ~~problems~~ ~~issues~~, if possible with the available information. The review report shall also list the corrections made by the Party during the review and include any explanations from Parties in case they disagree with identification of potential ~~problems~~ ~~issues~~ of any technical corrections calculated by the ERT. ]

<<new para>> *Option 1: [All significant issues which are identified by the ERT in relation to ~~mandatory~~ requirements in the UNFCCC Annex I inventory*

*reporting guidelines, including issues relating to the accuracy of the estimates of emissions and removals, should be summarized by the ERT in the list of provisional main findings. The provisional main findings shall be communicated to the Party at the end of the [week][period] in which the individual review is performed. Any provisional main findings should, as appropriate, form the basis for the recommendations in the review report.]*

*Option 2: [The ERT shall inform the Party under review immediately after the “review week” of the /provisional main findings/[and][including][list of identified issues in accordance with paragraph 90].] <<Note: consider placing this para before 90>>*

## D. Timing

### Option 1

#### I. Status reports

91. <<19/cp8, para. 9>> The initial check for each Annex I Party should be finalized and the status report published on the UNFCCC web site within seven weeks of the date of receipt of the submission by the secretariat. In general, the timetable for the initial check should conform to the following:

(a) The secretariat should perform the initial check and prepare a draft status report within three weeks ~~f~~after the submission date of the annual GHG inventory ~~f~~and send it to the Party for comments <<Note: check timing>>

(b) Each Party should provide comments on the draft status report within three weeks ~~f~~of its ~~reception receipt~~ by the Party~~f~~. [A delay in the preparation of the draft status report shall not shorten the time available for the Party concerned to comment on the draft status report. The secretariat shall immediately notify the Party concerned of any omissions or technical format issues identified in the initial check.]

92. [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 an initial check and shall be covered in the final status report. A delay in the submission of the annual inventory shortens the time available for the Party concerned to comment on the draft status report. ]

#### II. Synthesis and assessment

93. <<19/cp8, para. 16>> The synthesis and assessment will be conducted annually and should, in general, conform to the following timetable

(a) The secretariat will complete the [Part I of the] synthesis and assessment report [(part I) [(S&A I) ]], containing the elements in paragraph ~~14~~ above 104 below, within 10 weeks from the due date for submission.<sup>17</sup> The secretariat will incorporate all submissions and any re-submissions 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 synthesis and assessment report.

<sup>17</sup> In accordance with decision [3/CP.5] [24/CP.19], the due date for submission of the GHG inventories of Annex I Parties is 15 April of each year.

If possible, the secretariat should complete a synthesis and assessment of the GHG inventories submitted after that date and should publish these assessments as separate documents (addenda to the synthesis and assessment report) provided that this does not delay the review process for other Annex I Parties

(b) The preliminary analysis of individual Annex I Party inventories ([part II ] [S&A II ] of the synthesis and assessment)(S&A II), containing the elements in paragraph ~~15 above~~ 105 below, will be completed at the latest four weeks prior to the scheduled individual review [by the expert review team, either conducted under these review guidelines or biennial report and national communications reviews under these guidelines ] for the Party concerned. <<placeholder timing BR and NCs reviews vs timing inventory submission >>. The secretariat will send a draft of the preliminary analysis to the Party at the latest seven weeks prior to the scheduled individual review [by the expert review team ], and the Party will provide comments within three weeks. The preliminary analysis and the Party's comments will be forwarded to the expert review team for further consideration [and as input for the individual review ][and as input for the review of individual annual inventories ].

### **End of option 1**

### **Option 2**

#### **I. Standardized checks <<related to 19/cp8, para. 16(a)>>**

94. The standardized checks for each Annex I Party shall be performed and a draft standardized check report shall be completed within eight weeks after the submission due date of the annual inventory.

95. If results from the standardized checks indicate findings for individual Annex I Parties that have not been clarified in previous reviews, the secretariat shall include such findings in the communication tool pursuant to paragraph 69 and notify the respective Party. Annex I Parties should provide comments in the communication tool within three weeks of receipt of the notification. These specific findings in the communication tool, together with the comments provided by the respective Party, will be provided to the corresponding expert review team as input for the individual review. A delay in the preparation of the standardized checks shall not shorten the time available for the Party concerned to comment on the country-specific findings.

96. Any information, corrections, additional information received from the Party included in Annex I within six weeks of the submission due date shall be subject to the standardized checks. A delay in the submission of the annual inventory may shorten the time available for the Party concerned to comment on the findings from the standardized checks.

### **End of option 2**

#### **III. [Individual inventory review ][Review of individual annual inventories ]**

97. <<19/cp8, para 41>> The secretariat should forward all relevant information to the members of the expert review teams [two months][one month] prior to the start of the review activities [of the individual inventories ]. [The expert review team shall examine the information and] [Prior to the start of the review, the expert review teams shall prepare for the review <<placeholder for text similar to "such as by reading the NIR and considering the tools prepared by the secretariat">>] and

should] raise questions for clarification to Parties under review, if necessary, two weeks prior to the start of the review [; using the online communication tool ]. Parties should [make all efforts to] respond [promptly to the questions received.][within two weeks after they received the questions in the online communication tool ]]

98. To achieve consistent review reports and a comparable treatment of 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. [The purpose of the QA procedures is to ensure a consistent identification and treatment of issues. Editorial streamlining should only take place to the extent that the timelines for publication of the review reports are not compromised.]

99. <<19/cp8, para. 41>> [Each review should be completed within 25 weeks ] [Each [desk [, as referred to in paragraph 62 above,] [and] [or] centralized] review should be completed within [[15] [20] weeks and [20] ][25] weeks,]<sup>18</sup> respectively, and each in-country review should be completed within 14 weeks. In general, the timetable for the individual review activities, assuming available resources, should conform to the following ]

(a) [Desk review: ] [e][E]ach expert review team [ performs individual reviews and prepares ] [shall, under its collective responsibility, produce a ] draft [technical ] review report[s ] [in accordance with paragraphs 109–113 below ], to be finalised ] within [six ] [seven ] weeks [ (three weeks for individual reviews and four weeks for the preparation of the reports) ]. The secretariat [applies QA/QC procedures, ] edits and formats the [draft ] report[s ] [within four weeks ] and sends [it ] [them ] to the [respective ] Annex I Party [subject to the review ] for comment[s ] . [The Annex I Parties respond within four weeks ] [The Party shall be given four weeks from its receipt of the draft report to provide comments thereon ] . [The expert review team integrates the Annex I Parties' comments within four weeks and sends the revised versions of the reports to the secretariat. The final reports are published on the UNFCCC web site within two weeks; ] [The ERT shall produce the final version of the annual review report, taking into account the comments of the Annex I Party, within four weeks of receipt of the comments[and send the revised version to the secretariat ] . All final review reports shall be published on the UNFCCC website [within two weeks ] 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. ]

(i) [If a Party received a list of potential [problems ] [issues ] at the end of the individual review, the finalization of the draft report for that Party should be extended and the draft report should be finalized [one week ] [two weeks ] after the receipt of the response to the list of potential [problems ] [issues ] .]

(c) [Centralized review: each expert review team [performs individual reviews and prepares] [shall, under its collective responsibility, produce a] draft [technical] review report[s] [in accordance with paragraphs 113 to 117 above, to be

<sup>18</sup> According to the original version of these guidelines (see FCCC/SBSTA/2002/L.5/Add.2), a total of 22 weeks was allocated for the completion of a centralized review. However, this period does not include the necessary time for editing and formatting of the review reports by the secretariat as required in paragraph 41(b). Therefore, the total time available for review has been increased from 22 to 25 weeks to be consistent with the approach taken for desk and in-country reviews.



finalised] within [six] [eight] [ten] weeks [(up to eight working days for individual reviews and nine weeks for the preparation of the reports)]. The secretariat [applies QA/QC procedures,] edits and formats the [draft] report[s] [within four weeks] and sends [it] [them] to the [respective] Annex I Party [subject to the review] for comment[s]. [The Annex I Parties respond within four weeks][ The Party shall be given four weeks from its receipt of the draft report to provide comments thereon]. [The expert review team integrates the Annex I Parties' comments within six weeks and sends the revised versions of the reports to the secretariat. The final reports are published on the UNFCCC web site within two weeks.] [The ERT shall produce the final version of the annual review report, taking into account the comments of the Annex I Party, within [four] [six] weeks<sup>19</sup> of receipt of the comments and send the revised version of the report to the secretariat. All final review reports shall be published on the UNFCCC website within two weeks 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]

(i) [If a Party received a list of potential problems [issues] at the end of the individual review, the finalization of the draft report for that Party should be extended and the draft report should be finalized one week after the receipt of the response to the list of potential problems [issues]. ] ]

(d) [In-country review: each expert review team [performs the individual review within one week and prepares] [shall, under its collective responsibility, produce] a draft [technical] review report [in accordance with paragraphs 109–113 below, to be finalised] within [three] [four] weeks. The secretariat [applies QA/QC procedures,] edits and formats the [draft] report [within four weeks] and sends it to the [respective] Annex I Party [subject to the review] for comment[s]. The Party [responds within][ shall be given] four weeks [from its receipt of the draft report to provide comments thereon]. [The expert review team integrates the Party's comments within three weeks and sends the revised version of the report to the secretariat. The final report is published on the UNFCCC web site within one week.][ The ERT shall produce the final version of the annual review report, taking into account the comments of the Annex I Party, within [two] [three] weeks of receipt of the comments and sends the revised version to the secretariat. The secretariat edits and formats the report and publishes it on the UNFCCC website within one week. All final review reports shall be published within one week 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]

(i) [If a Party received a list of potential [problems] [issues] at the end of the individual review, the finalization of the draft report for that Party should be extended and the draft report should be finalized one week after the receipt of the response to the list of potential [problems] [issues]. ] ]

100. [ In assessing the implementation of previous recommendation, the review report should acknowledge that whilst Parties should endeavour [to report category-specific improvements or planned improvements as per the appendix to the UNFCCC Annex I [inventory] reporting guidelines=[on annual inventories]][to incorporate recommendations and encouragements into future inventory

<sup>19</sup> [Four][six] weeks, or [20][30] working days if the Party has a public holiday occurring within the four-week time frame.

submissions], the significant overlap between the time Parties begin the inventory compilation process and receipt of recommendations and encouragements from the review of the previous inventory submission may preclude these being addressed in the next inventory submission. ]

101. [For Parties included in the Kyoto Protocol the timeline should follow the agreed timeline for reviews under the Kyoto Protocol.]

## E. Reporting

### **Option 1.**

#### I. Status Report

102. ~~<<19/cp8, para. 8>>~~ The results of the initial check for each Annex I Party will be published on the UNFCCC web site as a status report, mainly in a tabular format. The status report will ~~], inter alia]:~~

(a) Indicate the date of receipt ~~of the GHG inventory submission ]~~ by the secretariat

(b) ~~]~~ Indicate whether the NIR and the CRF have been submitted;~~]~~

(c) ~~]~~ Determine whether the inventory information has been provided in the correct format as called for in the ~~UNFCCC Annex I inventory ]~~ reporting guidelines:~~]~~

(d) Determine whether the submission is complete and identify any gaps in the reported data, covering the elements listed in paragraph ~~7 ]~~ ~~67 [(a) through (m)]~~ above

#### II. Synthesis and assessment report

103. ~~<<19/cp8, para. 13>>~~ ~~]~~ The synthesis and assessment will consist of two parts: ~~[part I ] [S&A I ] and [part II ] [S&A II ], which are described in paragraphs ~~44 ]~~ ~~104~~ and ~~45 ]~~ ~~105~~ below, respectively. The results of ~~[part I ] [S&A I ]~~ will be published on the UNFCCC web site~~]. ]~~ as a synthesis and assessment ~~[report][data]. ]~~. ~~[Part II ] [S&A II ],~~ containing a preliminary analysis of individual Annex I Party inventories, will be sent to the respective Party for comments. The results of ~~[part II ] [S&A II ],~~ together with the comments provided by the respective Party, will be provided to the corresponding expert review team as input for the individual review~~], either conducted biennially under these review guidelines or conducted for biennial reports and national communications as described in these guidelines ].]~~~~

~~[Part I ] [S&A I ]~~

104. ~~<<19/cp8, para. 14>>~~ ~~[The S&A I ]~~ ~~[The synthesis and assessment report ([part I][S&A I]) ]~~ will provide information to allow comparisons across Annex I Parties~~]. ]~~ and to describe common methodological issues ~~].~~ This report will compile and compare information across Annex I Parties in a tabular and, as appropriate, graphical format, including:

(a) For key ~~[sources ] [categories ],~~ based on the approach ~~[ ]~~ as described in the 2006 IPCC Guidelines ~~]~~ ~~[used by the [secretariat] [reporting software], ]~~ and other selected ~~[sources ] [categories ]:~~

(i) Methodologies used in the preparation of the inventories;



- (ii) Implied emission factors, default values and ranges contained in the ~~IPCC Guidelines, as elaborated by the IPCC good practice guidance~~ 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 ];
- (iii) Reported activity data and data from authoritative sources, if possible;
- (iv) [Other information provided in the various CRF tables; ]
- (b) Estimates of CO<sub>2</sub> emissions from fuel combustion using the IPCC reference approach compared with estimates of CO<sub>2</sub> emissions from fuel combustion using a national (sectoral) approach;
- (c) [Estimates of actual and potential emissions of hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride and the ratio between the actual and potential emissions;] ~~[[<<Note: the UNFCCC reporting guidelines do not require reporting potential emissions>>]]~~;
- (d) Inventory recalculations

[Part II ] [S&A II ]

105. ~~<<19/cp8, para. 15>>~~ The [S&A II ] [preliminary analysis of individual Annex I Party inventories ( [part II] [S&A II] ), ] will be based on the information contained in the [synthesis and assessment ] [S&A I ] report, and will, for each individual inventory ~~<<note by EU: add cross-ref to para 67 n-q above and delete a-e below>>~~

- (a) [ Identify issues within source or sink categories requiring further consideration or clarification during the [annual ] [biennial ] individual review stage;
- (b) Identify any recurring [problems ] [issues ] with reporting;
- (c) Examine inventory recalculations and the consistency of the time series
- (d) Assess the availability of documentation on:
  - (i) [National self-verification procedures or independent review in the technical review process] [ QC measures implemented by the Party] [National self-verification procedures or independent review in the technical review process, QC and QA procedures implemented by the Party];
  - (ii) The application of the ~~IPCC good practice guidance~~ 2006 IPCC Guidelines as implemented through the UNFCCC Annex I inventory reporting guidelines, and any supplementary methodologies adopted by the COP], including estimations of uncertainties [and, if applied, the application of the wetlands supplement ];
  - (e) Assess the consistency of information on methodologies and emission factors in the CRF with related information in the NIR. [

~~<<note: some revisions to the above bullets may be needed depending on the option chosen>>~~

**End of option 1**

~~**Option 2. Note by EU: Discuss whether the general parts covered by the initial checks and S&A Part I, separate reports are needed in the future, or whether it**~~

~~would be more useful for the public if review tools like the GHG Locator were published instead of pdf files with the S&A reports.~~

### III. Individual review reports

106. <<19/cp8, para. 39>> Under its collective responsibility, the expert review team will produce an individual inventory review report for publication in electronic format on the UNFCCC web site based on the results of the tasks listed in paragraph ~~24~~ [81][83 and 84] 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 decisions by the COP and should not contain any political judgement. The review report ~~may~~ shall, as appropriate, also contain recommendations and encouragements from the ERT for how the Party can improve the quality of its inventory. <<check consistency of language with para. 100>>

~~106.bis~~ <<Note: moved here from 114>> 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 ~~72 and~~ [81][83 and 84] above;

(c) An identification of issues in accordance with paragraph ~~[s]~~ [73.] 88 [and 90] above.

(d) An assessment of the overall organization of the national inventory arrangements, including a discussion of the effectiveness and reliability of the institutional, procedural and legal arrangements for estimating greenhouse gas emissions.

107. The review reports should ~~highlight, but~~ not ~~extensively~~ duplicate information already publically available, e.g. through the CRF tables and NIRs reported by Parties.

~~108. <<19/cp8, para. 20>> <<also related to 72 – check duplication>> Expert review teams should pay particular attention to ~~[those areas of the inventory where problems]~~ [key categories, recommendations made in previous review reports, progress in the implementation of the improvements or planned improvements, issues which] have been identified in previous [reviews, or] stages of the review, [and categories] [or] where changes have been reported by the Party. [Expert review teams should not perform an individual review in cases where a NIR has not been provided]. Clear priority shall be given to factors that have an impact on the level and/or trend of total national GHG emissions and removals.~~

109. The report should include standardized tables ~~developed by the secretariat [and approved by]/[with support of] the lead reviewers,~~ whenever possible, to increase the efficiency of communication, ~~without duplicating the information in the text of the review report.~~ 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 those standardized tables, ~~to increase the efficiency of the review. [The recommendations made in the report, consistent with para. 108, should be listed by the ERT in order of importance. The~~

report should clearly indicate how Parties should address the recommendations made.

110. ~~<<19/cp8, para. 40, first sentence>> The report of all ~~[in country]~~ reviews should not exceed [25-30 pages] ~~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~~ of the review outcomes.~~

~~111. **Option 1** <<19/cp8, para. 40, second and following sentences>> For desk and centralized reviews, the report should not exceed 10 pages and should focus on particular strengths and identified problems as well as on an overall appraisal of the quality and reliability of the inventory, emission trends, actual emission factors and activity data, and on the degree of adherence to the reporting guidelines and the IPCC good practice guidance. Both types of review reports should include standardized tables, whenever possible, to increase the efficiency of communication.~~

~~**Option 2.** <<Br deleted option 2 in paragraphs 112-113>>~~

~~112. The report from centralized reviews shall be as concise as possible and the ERTs shall make every effort that the report does not exceed 25 pages.~~

~~113. **#optionA#** The report for desk review should not exceed 15 pages and should focus on particular strengths and identified [problems][issues] as well as on an overall appraisal of the quality and reliability of the inventory, emission trends, actual emission factors and activity data, and on the degree of adherence to the 2006 IPCC reporting guidelines as implemented through the UNFCCC Annex I inventory reporting guidelines and the IPCC good practice guidance. **#optionB#** The report for desk review shall not exceed 8 pages and should focus on findings related to recalculations, from the standardized checks and implementation of previous review recommendations. The secretariat with support from the lead reviewers should develop a mostly tabular format for the review reports from desk reviews that should be based on the remaining findings in the online communication tool. **#optionC#** <<Placeholder: Add reference to paragraph 62 addressing that desk reviews are only contingency>>~~

~~**End of option 2**~~

~~114. <<moved to 106.bis>> The following specific elements shall be included in the individual review report:~~

~~(e) A summary of the results of the inventory review and a general assessment of the inventory;~~

~~(f) A technical review of the elements specified in paragraph [81] [83 and 84] above;~~

~~(g) An identification of issues in accordance with paragraph 88 above.~~

~~(h) An assessment of the overall organization of the national inventory arrangements, including a discussion of the effectiveness and reliability of the institutional, procedural and legal arrangements for estimating greenhouse gas emissions.~~

~~115. [The ERT shall inform the Party under review immediately after the “review week” of the provisional main findings.] <<Note: to be considered along with para. 90>> <<Moved up, after paragraph 90>>~~

**F. [Annual report of emissions and trends of greenhouse gases]**

<< Note: Although suggesting to delete this section, participants of the workshop noted that the deletion does not imply that the content of these paragraphs is outdated or not valid anymore. The deletion rather reflects the judgment that the documents referred to in the paragraphs should be mandated through relevant SBSTA conclusions or a COP decision, rather than through the text of inventory review guidelines.>> <<Note#2: The contents of the two paragraphs below should be included in the operational paragraphs of the COP decision that will adopt the review guidelines>>

116. <<19/cp.8, para. 42>> As part of the technical review of annual national GHG inventories, the secretariat will also compile and tabulate aggregate information and trends concerning greenhouse gas emissions by sources and removals by sinks, and any other inventory information, in a stand-alone document to be published electronically on the UNFCCC web site. This document will draw information from the latest available GHG inventory submissions of all Annex I Parties and will serve to provide aggregate information to the COP on GHG emissions by sources and removals by sinks and their trends for all Annex I Parties. This document may also be used as an input to the individual technical review process.

117. <<19/cp.8, para. 43>> A summary of the document mentioned in paragraph 122 above will be published in electronic format for the consideration of the COP and the subsidiary bodies.<sup>20</sup> This summary will include trends of GHG emissions by sources and removals by sinks and an assessment of the adherence of the reported inventory information to the reporting guidelines, as well as to the provisions of relevant decisions by the COP, including information on any delays in submitting the annual inventory information.]

**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**

118. 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.

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

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<sup>20</sup> ~~In order to ensure the quality and timeliness of the information included in this summary, the secretariat will prepare this report for the consideration of the Convention bodies during the second sessional period scheduled for each year.~~

(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 59(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;<sup>21</sup>

(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**

120. 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.

121. 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.

122. 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**

123. 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;

<sup>21</sup> Decision 2/CP.17, annex I; decision 19/CP.18.

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

(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

124. 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**

125. 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.

126. 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.

127. 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.

128. 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 71 below, to be finalized within eight weeks after the review week.

129. 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 weeks<sup>22</sup> from its receipt of the draft report to provide comments thereon.

130. 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**

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<sup>22</sup> Four weeks, or 20 working days if the Party has a public holiday occurring within the four-week time frame.

131. 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 63(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 64 above.

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

### **A. Purpose**

132. 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 72(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**

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

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

135. Annex I Parties with total GHG emissions of less than 50 Mt CO<sub>2</sub> 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.

136. 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**

137. 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;<sup>23</sup>
- (ix) Education, training and public awareness;

(d) Giving consideration to national circumstances, identify any potential issues referred to in paragraph 78 below.

Identification of issues

138. 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**

139. 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.

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<sup>23</sup> Information provided under this heading includes a summary of the information provided on global climate observing systems.



140. 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.

141. 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.

142. 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 85 below, to be finalized within eight weeks after the review week.

143. 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 weeks<sup>24</sup> from its receipt of the draft report to provide comments thereon.

144. 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.

#### **E. Reporting**

145. 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 77(c) above;
- (b) An identification of issues in accordance with paragraph 77(d) and 78 above.

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<sup>24</sup> Four weeks, or 20 working days if the Party has a public holiday occurring within the four-week time frame.