

**Conclusions and recommendations**  
**Eighth meeting of inventory lead reviewers**  
**Bonn, Germany**

*21–22 March 2011*

1. The eighth meeting of inventory lead reviewers (LRs) was held in Bonn, Germany, from 21 to 22 March 2011. A total of 29 experts from Parties not included in Annex I to the Convention (non-Annex I Parties) and 32 experts from Parties included in Annex I to the Convention (Annex I Parties) were invited to the meeting. Of the 37 experts that attended, 12 were from non-Annex I Parties and 25 were from Annex I Parties. In addition, a member of the enforcement branch of the Compliance Committee attended the meeting as an observer.

2. In accordance with decisions 12/CP.9, 22/CMP.1 and 24/CMP.1, the meeting addressed both procedural and technical issues relating to the annual review of greenhouse gas inventories from Annex I Parties and the annual reviews under the Kyoto Protocol. The aim of the meeting was to continue to develop a common approach to these reviews to be taken by the expert review teams (ERTs), and to make recommendations to the secretariat and expert reviewers on ways to further improve the effectiveness and efficiency of the reviews. The conclusions and recommendations resulting from the meeting are presented below.

## **I. Procedural issues, including actions by the secretariat**

### Review process in 2010, including consistency issues

3. The LR<sup>s</sup> expressed their **appreciation to all the experts who participated in the review process of the 2010 annual submissions**, in particular the experts who accepted late invitations to attend a review following last minute cancellations by other experts, the experts who participated in more than one review and the experts who had to take on additional responsibilities during the reviews owing to unforeseen circumstances. The LR<sup>s</sup> also expressed their appreciation to the secretariat for coordinating and supporting the review process in an effective and efficient way.

4. The LR<sup>s</sup> acknowledged that, in general, **ERTs consistently applied the “Guidelines for the technical review of greenhouse gas inventories from Parties included in Annex I to the Convention”** (hereinafter referred to as the UNFCCC review guidelines) (decision 19/CP.8) **and the “Guidelines for review under Article 8 of the Kyoto Protocol”** (hereinafter referred to as the Article 8 review guidelines) (decision 22/CMP.1) during the 2010 annual reviews, as well as the relevant procedures. The LR<sup>s</sup> also acknowledged that the secretariat, in response to a request made by the Subsidiary Body for Scientific and Technological Advice (SBSTA) at its thirtieth session,<sup>1</sup> continued to perform quality assurance (QA) of the review activities in the 2010 annual review cycle. This further enhanced the consistency of the reviews. The LR<sup>s</sup> noted that attention to consistency in reviews will continue to require monitoring, in particular for the review of activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol (KP-LULUCF activities). They also noted that the SBSTA, at its twenty-ninth session, requested the secretariat to include the consideration of the consistency of the reviews as a permanent agenda item for the meetings of lead reviewers.<sup>2</sup>

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<sup>1</sup> FCCC/SBSTA/2009/3, paragraph 73(b).

<sup>2</sup> FCCC/SBSTA/2008/13, paragraph 64.

5. The LRs acknowledged the **importance of ensuring consistency at each stage of the annual technical review process**. They noted that this consistency has improved in recent years, on the basis of experience gained over 10 years of reviews and the work done by LRs, ERTs and the secretariat.

#### Improving the efficiency of reviews

6. The LRs noted that there is a need to continue to improve the efficiency of the review process. The starting point for improving the efficiency is to conduct better planning of and preparation for the reviews, and to improve the introductory presentation to ERTs. The presentation should include more information on what the expectations are during the review week, what the outcome of the review week is and how to use the different review tools. The LRs requested the secretariat to include in this presentation specific guidance for ERTs on using the words “recommend” and “encourage” when advising a Party on how to resolve an identified problem. The presentation should be provided to all ERTs, both for in-country and centralized reviews. The LRs noted the importance of enhanced communication during centralized reviews and that questions to the Party are sent in advance of the review in order to facilitate the work during the review. The LRs also noted that special attention should be paid, by review experts and LRs, to following up on recommendations made in previous review reports and recalculations. The LRs requested the secretariat to provide a data file of recalculations, such as the submission comparison tool, to ERTs in advance of the reviews.

#### Training and experts’ participation in reviews

7. The LRs welcomed the information on ongoing and planned training activities in 2011, including the organizing of annual and regional training seminars, the development of a new training course for the review of higher-tier methods and complex models, and the organizing of a refresher seminar for experienced reviewers. They noted that the refresher seminar in 2011 will focus on the review of higher-tier methods and complex models and will be held back-to-back with the eighth meeting of inventory LRs, with the participation of LRs and experienced reviewers of all sectors. **The LRs recommended that the secretariat continue organizing regional and refresher seminars**, subject to the availability of resources, and encouraged Parties to provide such resources.

8. Given the increasing complexity of the annual review process, the LRs reiterated that there is a need for enhanced and smooth integration of the new reviewers into the work of the ERTs. **The LRs requested the secretariat to continue to take into account the need for smooth integration of the new reviewers into the work of the ERTs when planning the composition of ERTs**, and agreed that LRs would take this into account when allocating and supporting tasks within the team, in particular by guiding new experts in the preparation for the centralized reviews, encouraging mentoring by more experienced reviewers and involving new experts in certain review activities during and after the week of the centralized review. To support this effort, the LRs requested the secretariat to provide information on which experts are participating in the review process for the first time.

9. The LRs noted the continued **need for additional review experts for the review process**, in particular from non-Annex I Parties, **to be nominated to the UNFCCC roster of experts and to participate in the training courses**. They also noted the need for the governments that nominate experts to the UNFCCC roster of experts and agree on their participation in reviews to ensure that these experts are fully available, in order to ensure the timely completion of the reviews, in accordance with relevant decisions under the Convention and its Kyoto Protocol. This is particularly relevant to governments that nominated very few experts to the UNFCCC roster of experts. The LRs acknowledged the

need for Parties to update the UNFCCC roster of experts on a regular basis and requested the secretariat to remind all Parties once a year to update it.

#### Reporting, data management and review tools

10. The LRs welcomed the work undertaken by the secretariat to further develop the review tools in order to meet the needs under the Convention and its Kyoto Protocol. They noted that this work facilitates the annual review by the ERTs and the consistency of this review, and also noted that providing feedback on the review tools is crucial for the further development of the review tools in order to facilitate the review activities both under the Convention and its Kyoto Protocol.

11. The LRs also welcomed the work undertaken by the secretariat on the development of the virtual team room (VTR) to support the review activities, and noted that the VTR should have a positive and decisive impact on the performance and traceability of the findings from the review process. **The LRs encouraged the secretariat to organize a trial use of the VTR, with a minimum of components** (review issues tracking system, communication management system, and workflow management system), to be used as support for the review of the annual submissions of a sufficient number of Parties in the next review cycle (2011 annual submissions), and to use the outcome of and experience from the trial use of the VTR in implementing a full-scale VTR system to support the review of the annual submissions of all Parties in the 2012 annual review cycle. The LRs noted that funding for this project is not secured after June 2011, and emphasized the importance of Parties contributing financial resources to this work in a sustainable manner.

#### Development of the CRF Reporter

12. The secretariat informed the LRs that the **performance and further development of the current CRF Reporter software are becoming seriously constrained**, and that there is a risk that it will be difficult to maintain the compatibility of the current architecture and software with the recent developments in hardware and operation systems. The LRs noted that, in accordance with the conclusions<sup>3</sup> of the SBSTA at its thirty-second session on the work programme for the revision of the “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual inventories” and the use of the Intergovernmental Panel on Climate Changes (IPCC) *2006 IPCC Guidelines for National Gas Inventories*, the secretariat has been requested,<sup>4</sup> subject to the availability of funding, to initiate the preparatory work on upgrading the CRF Reporter, with a view to completing this work by October 2012, subject to a decision being taken on the revised common reporting format tables by the Conference of the Parties (COP) at its seventeenth session.

13. The LRs noted the information provided by the secretariat on the organizational work on and technical options for addressing the limitations of the current CRF Reporter and the possible approaches to developing the new CRF Reporter. The LRs also noted the difficulty of completing the work according to the planned schedule (by October 2012), and that this work is being performed on the basis of supplementary funding that is limited at present. They further noted the possible duplication of resources in upgrading the current CRF Reporter in parallel with the development of the new CRF Reporter. Considering that the new CRF Reporter will not be available before 2013, the LRs requested the secretariat to continue maintaining the current CRF Reporter so that it will maintain its functionality and performance at least until the 2014 annual submissions and their review. **The LRs emphasized the importance of advancing the work on the current and new CRF**

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<sup>3</sup> FCCC/SBSTA/2010/6, paras. 63–76.

<sup>4</sup> FCCC/SBSTA/2010/6, para. 74.

**Reporters in parallel and the need for Parties to contribute to this work with supplementary financial resources. The LRs encouraged the secretariat to explore, subject to the availability of resources, the possibility of establishing a group of technical experts or convening a workshop to provide advice on the approach to the development of the CRF Reporter and the steps for its implementation.**

#### Reviews in 2011

##### *Annual review report template*

14. The LRs requested the **secretariat to update the annual review report (ARR) template on the basis of the experience gained** and examples of best practice from previous reviews. Especially for the reviews under the Kyoto Protocol, the experience gained in 2010 needs to be reflected in the ARR template. The LRs noted that the changes to the ARR template will be minor. They requested the secretariat to develop possible checklists for issues to be addressed in the ARR.

15. **The LRs noted that the inclusion of further guidance and proposed text in the ARR template is necessary**, in order to further improve consistency related to how the findings are presented in the review reports (e.g. with regard to the use of the terms “recommend” and “encourage”).

16. In particular, when considering problems related to transparency, if the ERT identifies that essential information is missing which prevents the ERT from assessing potential over- or underestimations, then the ERT should use the term “recommend” when addressing transparency-related improvements. If the ERT identifies that, in this context, essential information was provided but a clearer presentation of this information could facilitate the work of future ERTs, then the ERT should use the term “encourage”. However, the ERT should note that lack of transparency under the Kyoto Protocol may trigger a potential problem and possible adjustment given that this prevents the ERT from assessing over- or underestimations.

##### *The Convention and its Kyoto Protocol*

17. The LRs acknowledged the steps taken by the secretariat to assist the LRs in their role of ensuring that reviews are performed in accordance with the review guidelines (both under the Convention and the Kyoto Protocol) and are performed consistently across Parties by each ERT. This includes the **performance of QA of review activities by the secretariat**, in accordance with the conclusions of the SBSTA at its thirtieth session. The LRs requested the secretariat to continue to perform QA of review activities during the 2011 annual review process, subject to the availability of resources.

18. The LRs noted that not all review experts come well prepared to the reviews. In order to improve the preparation of the ERTs for the review, the LRs agreed that they need to work with the ERTs, supported by the secretariat, so that questions identified during the preparation for a review are sent to the Party prior to the review week. The LRs also agreed that the focus of these questions should be to follow up on how the Party addressed recommendations included in the previous review report and any major recalculations.

##### *Models, facility-level data and data from the European Union emissions trading scheme*

19. The LRs reaffirmed that ERTs, when reviewing higher-tier/country-specific methods or models, need to follow the approach agreed at the sixth meeting of inventory

LRs.<sup>5</sup> However, the LRs noted the difficulties faced by ERTs in reviewing models, especially during centralized reviews, and the need to facilitate this review, including through the use of materials based on the training course on the review of higher-tier methods which is under development.

20. The LRs noted that there is a need to ensure further consistency in the review of facility-level data, such as data from the European Union emissions trading scheme. The LRs **requested the secretariat to compile and make available to ERTs additional information on the issues identified in review reports on reviewing facility-level data.** The LRs noted that this information could be provided in the form of, for example, a checklist or factsheet.

#### Matters specific to the Kyoto Protocol

##### *National registries and Kyoto Protocol units*

21. The LRs noted that the **standard independent assessment report (SIAR)** prepared under the auspices of the international transaction log administrator and the Registry System Administrators Forum (RSA Forum) **greatly facilitated the review of information reported under Article 7, paragraph 1, of the Kyoto Protocol on accounting of Kyoto Protocol units, national registries and changes in national registries in 2010.**

22. The LRs also noted that **the secretariat needs to make additional effort to further enhance the utility of the SIAR and to facilitate its use by the ERTs in the 2011 annual reviews**, including improving the content and language of findings, conclusions and recommendations and ensuring that the language used closely reflects the language of decisions 15/CMP.1 and 22/CMP.1. They further noted that further input might be needed from the RSA Forum on matters related to possible illegal transactions identified in national registries.

##### *Potential problems*

23. The LRs requested the secretariat to update the **“Potential problems and further questions” template (known as the Saturday paper)** and to provide further guidance on this template, on the basis of the experience gained during the 2010 review of the first mandatory annual submissions under the Kyoto Protocol from Annex I Parties that are also Parties to the Kyoto Protocol.

24. The LRs also **requested the secretariat, after each review, to continue to collect and synthesize information on the type and nature of the issues that have been included in the Saturday papers by ERTs**, with a view to facilitating a consistent approach to identifying and assessing potential problems and their subsequent inclusion in the Saturday papers across years, Parties and ERTs. They further requested the secretariat to include in the synthesised information, Parties’ responses to the issues raised in the Saturday papers, without compromising any necessary confidentiality, as well as the ERTs’ conclusions (i.e. information on whether the issues have been resolved). The LRs requested the secretariat to make the previous year’s Saturday paper for a specific Party available, subject to the Party’s consent, to the relevant members of the ERT which is reviewing the annual submission of that Party the year after.

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<sup>5</sup> <[http://unfccc.int/files/national\\_reports/annex\\_i\\_ghg\\_inventories/review\\_process/application/pdf/sixth\\_meeting\\_of\\_inventory\\_lead\\_reviewers.pdf](http://unfccc.int/files/national_reports/annex_i_ghg_inventories/review_process/application/pdf/sixth_meeting_of_inventory_lead_reviewers.pdf)>.

### *Distribution of tasks between annual and periodic reviews*

25. The LRs noted that the **distribution of tasks between annual and periodic reviews on matters relating to national systems, national registries and the minimization of adverse impacts in accordance with Article 3, paragraph 14, of the Kyoto Protocol is well understood by review experts**. They also noted that review reports on these matters are broadly consistent. The LRs requested the secretariat to include the checklist prepared for the review of information on the minimization of adverse impacts in accordance with Article 3, paragraph 14, of the Kyoto Protocol in the standard review materials provided to ERTs.

### *Adjustments*

26. The LRs also requested the secretariat, in accordance with paragraph 4 of the annex to decision 21/CMP.1, following the collective recommendation of LRs, to **regularly update the information in the inventory review resources**, listed in appendix I to the technical guidance on adjustments (decision 20/CMP.1), with the published adjustment cases coming from the 2010 annual review cycle.

## **II. Methodological, technical and other issues, including actions by lead reviewers and expert review teams**

### The Convention and its Kyoto Protocol

#### *Overall approach to the 2011 annual reviews, consistency issues and annual review report template*

27. During the meeting, the secretariat presented the overall approach to conducting the reviews of the 2011 annual inventory submissions under the Convention and supplementary information submitted under Article 7, paragraph 1, of the Kyoto Protocol, with an emphasis on consistency issues.

28. The LRs **agreed that they need to continue to pay special attention to the consistency of the review** process by, for example, informing ERTs of the conclusions and recommendations resulting from the meetings of inventory LRs and ensuring that the agreed approach to the 2011 annual review process is communicated to ERTs and adhered to thereafter. They also agreed that ERTs need to consider national circumstances in their endeavour to address consistency issues.

29. The LRs **acknowledged their own role in ensuring that the reviews are consistent by following the Convention and Kyoto Protocol review guidelines and the agreed review approach and ensuring the quality of a given review report** by identifying gaps, internal inconsistencies, etc. when working on the draft review report and **taking into account comments received from the secretariat after its QA of the review report**.

30. The LRs also acknowledged the need for consistency in the review of land use, land-use change and forestry under the Convention and KP-LULUCF activities. Given the time constraints, they noted the need to give priority to the review of KP-LULUCF activities.

31. The LRs expressed concern that the review transcript on which the findings of a review are recorded, including in relation to problems that have been resolved, is not necessarily complete and that the secretariat does not always receive a complete or updated review transcript from the ERT after a review has been finalized. As in previous meetings, the LRs **reiterated that the review transcript remains an important tool for the review process** and should be used at all stages of an individual review, such as during the

preparation for the review, throughout the review week and when reflecting on the final outcome of the review, and should include a clear indication of whether an issue included in the transcript has been resolved.

32. The LRs noted that the ARR template will continue to help minimize the repetition of information and facilitate consistency across review reports, and will improve the presentation of the key information resulting from the reviews, which will be used for compliance purposes after it has been recorded in the compilation and accounting database.

33. The LRs **endorsed the overall approach to the annual reviews in 2011, including the discussed proposed changes to the ARR template.**

#### *Methodological issues*

34. The LRs reaffirmed that ERTs, when reviewing higher-tier/country-specific methods or models, need to follow the approach agreed at the sixth meeting of inventory LRs.<sup>6</sup>

35. The LRs noted that for Parties that have not addressed the ERTs' recommendations relating to language of a mandatory nature in the reporting guidelines after several years (e.g. moving to higher tiers), the ERTs should consider whether this should lead to the identification of a potential problem, which if not resolved may lead to a question of implementation. However, in specific cases, taking into account the Party's national circumstances, the LRs acknowledged that using a default method or data could be in line with the decision trees contained in the IPCC *Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories* (hereinafter referred to as the IPCC good practice guidance).

36. The LRs recommended that ERTs ensure that the category-specific information provided in the ARR includes the applied method and an assessment of whether it is in line with the IPCC good practice guidance.

#### *Previous recommendations*

37. The LRs noted the need to enhance the way ERTs track how Parties, in their annual submissions, address the recommendations included in previous ARRs. The LRs requested the secretariat to include in the review transcript the recommendations made in the previous year's ARR in order to help ERTs with this assessment. The LRs agreed that they need to ensure that ERTs continue to identify issues that remain unresolved and clearly identify them in the ARR. The LRs also agreed that high priority needs to be given to previous recommendations in the early stages of an individual review, particularly during the review experts' preparation for the review and in the first days of the review week. Where previous recommendations relating to language of a mandatory nature in the reporting guidelines have not been addressed by Parties after several years, the ERTs should consider whether this should lead to the identification of a potential problem, which if not resolved may lead to a question of implementation, for Parties being reviewed under the Kyoto Protocol.

38. The LRs noted that Parties are required to provide information on how they have addressed recommendations made in previous review reports and that several Parties provide a table with such information in their NIRs. The LRs agreed that this could be considered good practice and, while not required by the UNFCCC reporting guidelines, Parties could be encouraged to include such a table in their NIRs. They also noted that Parties may not be in a position to fully implement the recommendations of the current ERT in time for the inventory submission of the subsequent year.

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<sup>6</sup> <[http://unfccc.int/files/national\\_reports/annex\\_i\\_ghg\\_inventories/review\\_process/application/pdf/sixth\\_meeting\\_of\\_inventory\\_lead\\_reviewers.pdf](http://unfccc.int/files/national_reports/annex_i_ghg_inventories/review_process/application/pdf/sixth_meeting_of_inventory_lead_reviewers.pdf)>.

## Matters specific to the Kyoto Protocol

*Potential problems relating to information reported under Article 7, paragraph 1, including greenhouse gas inventories*

39. The LRs emphasized that, following the provisions of the annex to decision 22/CMP.1, **the potential problems that are included in the Saturday paper should be limited to problems identified with respect to the mandatory reporting requirements** as stipulated in the annexes to decisions 13/CMP.1, 15/CMP.1, 16/CMP.1 and 19/CMP.1. They agreed that ERTs must give priority to the identification and discussion of potential problems earlier in the review week, with a view to ensuring consistency in their treatment of potential problems in the Saturday papers. **The LRs requested the secretariat to update the Saturday paper template on the basis of the experience gained in the 2010 annual review cycle, to make it more informative and to develop standard text, where possible.**

40. At the end of the review week, the ERT should clearly list in the Saturday paper potential problems identified and should clarify the nature of each problem in accordance with the principles of the IPCC good practice guidance, namely transparency, consistency, comparability, completeness and accuracy. The ERT should provide clear recommendations to the Party on how to solve the problems and should clearly indicate, where necessary, the need for the Party to submit revised estimates within the six-week deadline after the review week, in accordance with the Article 8 review guidelines, with a view to addressing identified potential problems. The review report will then be based on these revised estimates, if they are accepted by the ERT.

41. The LRs agreed that the ERT should clearly state in the review report whether or not the problems identified during the review have been sufficiently resolved. If not, they should formulate recommendations on how and when these problems should be resolved and on the necessary steps to be taken by the Party. **When potential problems relating to methodological requirements for the annual inventory have not been adequately corrected through the provision of revised estimates and/or an explanation that sufficiently resolves the potential problem, the ERT should commence an adjustment procedure in accordance with the relevant guidelines** (decisions 20/CMP.1 and 22/CMP.1).

### *National systems*

42. The LRs noted that the **review of a Party's national system should focus on the changes in the national system and on checking the continued operation of the national system** in accordance with the general and specific functions set out in decision 19/CMP.1. They further noted that a detailed review of the changes to the national system can be undertaken only through an in-country review and that, during a centralized review, the ERT may recommend an in-country review of the national system, in accordance with the Article 8 review guidelines.

43. With regard to the **review of the operation of the national system** in accordance with the general and specific functions set out in decision 19/CMP.1, the LRs noted with great concern that despite the fact that ERTs have focused during the reviews in the last few years on reviewing the national systems and have provided a number of recommendations to Parties on how to improve these systems and resolve any outstanding problems, not all of these recommendations have been implemented nor have all problems been fully resolved. The LRs requested the secretariat to organize in-country reviews in 2011 for Parties with outstanding issues and problems related to their national systems.

*National registries and Kyoto Protocol units*

44. The LRs acknowledged that no major changes in the national registries that would trigger a thorough technical review were identified during the 2010 annual review process. The LRs noted that, during the 2010 annual reviews, Parties that have chosen annual accounting were requested to either cancel assigned amount units and/or issue removal units on the basis of the result of the review of their KP-LULUCF activities. During the 2011 annual reviews, the ERTs should check how Parties fulfilled relevant notifications.

*Activities under Article 3, paragraphs 3 and 4, of the Kyoto Protocol*

45. The LRs concluded that the reporting and review of mandatory information on KP-LULUCF activities represent a major challenge for both the Parties, when preparing their inventories, and the ERTs, in the review process. Given the importance of providing further guidance on the issues related to the review of these activities and with the aim of assisting the ERTs to facilitate a consistent application of the Article 8 review guidelines, the LRs recommended that ERTs take into account the following additional guidance on addressing possible problems relating to KP-LULUCF activities:

(a) **Carbon pool reported as not estimated:** If a Party does not provide verifiable documentation demonstrating that a carbon pool for which estimates are not provided is not a net source of emissions, the ERT should then request that Party to provide additional information to demonstrate that this pool is not a net source within the time frame established in the Article 8 review guidelines. The ERT should then analyse the provided information, taking into account national circumstances;

(b) **Demonstration that afforestation/reforestation and deforestation activities are directly human induced:** The ERT should assess whether a Party has demonstrated that such activities are directly human induced. In particular, ERTs should assess whether such activities reported by Parties on land classified as abandoned managed land are directly human induced. **ERTs may request further information justifying that these activities are directly human induced;**

(c) ERTs should assess, where appropriate, whether the IPCC *Good Practice Guidance for Land Use, Land-Use Change and Forestry* (hereinafter referred to as the IPCC good practice guidance for LULUCF) has been applied in a manner consistent with relevant decisions of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol (CMP) (e.g. decision 16/CMP.1). In the case of the guidance provided in the IPCC good practice guidance for LULUCF being inconsistent with the provisions of relevant decisions of the CMP, the decisions take precedence;

(d) **Provision of transparent and complete information on methodologies for land representation in accordance with the IPCC good practice guidance for LULUCF, including KP-LULUCF:** When assessing information on land representation, ERTs should consider whether transparent information has been provided showing that: (i) activity data are reported in a complete and consistent way (e.g. the sum of the total reported areas is constant over time); (ii) lands and units of lands are identifiable and tracked over time, with supplementary information provided if the approach for land-use representation is not spatially explicit; and (iii) the level of disaggregation of the land use and land-use change matrices is adequate to assess the reported estimates.

46. The time frame and procedures set out in the Article 8 review guidelines are demanding and Parties may face difficulties in fully implementing the recommendations of the ERTs on how to solve problems that may lead to adjustments if they remain unresolved. This is particularly true for problems identified with regard to KP-LULUCF activities, which are usually more complex and may require more time to be fully resolved. The ERT should provide a recommendation on how to resolve the issue fully in line with the IPCC

good practice guidance for LULUCF, but the ERT could accept an estimate provided by the Party which is clearly not an underestimate of emissions or an overestimate of removals.

47. The LRs noted that Parties that have chosen to account for KP-LULUCF activities at the end of the commitment period must report inventory information on these activities on an annual basis. The reporting must be in accordance with the reporting requirements of decision 15/CMP.1. If a Party does not provide information in line with these requirements, the ERT should request the Party to provide an improvement plan within the time frame set out in the Article 8 review guidelines in order to ensure that the Party will be in a position to provide quality estimates for these activities as soon as possible. If the improvement plan does not sufficiently resolve the potential problem identified by the ERT in this context during the review, the ERT could raise this as a question of implementation.

*Selection of countries for in-country reviews in 2011, timeline and the annual report to the Subsidiary Body for Scientific and Technological Advice*

48. The LRs took note of the secretariat's plans to give priority in organizing the **in-country reviews for 2011** to countries with some outstanding problems with their national systems, countries with a large number of potential problems identified during the 2010 annual reviews, countries with a long list of potentially not estimated or underestimated categories and/or adjustments, countries that base their inventories almost entirely on the use of IPCC tier 1 methods, countries that requested in-country reviews and countries for which the ERTs identified transparency issues with regard to higher-tier methods and models. The LRs endorsed these priorities.

49. The LRs reiterated the need for the consistent and rigorous implementation of the requirements and timelines set out in the Article 8 review guidelines by the Parties and the ERTs at the various stages in the review process, in order to be able to conclude the individual reviews, including adjustment procedures, if applied, within one year of the due date of the annual submissions under Article 7, paragraph 1, of the Kyoto Protocol.

50. The LRs agreed to attach priority to the completion of the status reports and to provide comments and feedback on the initial draft status reports prepared by the secretariat within one week of the date of submission, if no potential problems are identified. In cases where such problems are identified, the LRs also agreed to involve the relevant ERTs and to prepare the draft status reports within four weeks after the date of submission of the annual inventories, in accordance with the Article 8 review guidelines.

51. The LRs further agreed to continue to provide guidance to ERTs to improve the preparation for the review in order to be able to use time effectively during the review week, with a view to discussing and, where possible, resolving any possible problems. The LRs requested the secretariat to strive to provide ERTs with materials for the review, including the appropriate review report template, one month before the review.

52. The LRs agreed to the procedure presented by the secretariat for the preparation of the annual report by the LRs to the SBSTA in 2011, which is similar to that followed in 2010, with suggestions on how to improve the review process in accordance with the Article 8 review guidelines.

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