Improving drafting of findings and recommendations
Background Paper
Refresher Seminar for Experienced GHG Expert Reviewers
8 March 2017

Background

New templates for annual review reports (ARR) were prepared by the secretariat in consultation with a group of lead reviewers (LRs). The new ARR review template was used for the first time in the 2015 review cycle, in a limited manner, and more extensively, in the 2016 review cycle which covered reviews of GHG inventories of all Annex I Parties, involving 244 expert reviewers in both review cycles. Based on the feedback received from experts participating in the 2015 and 2016 review cycles, the templates were well received. In parallel, in the last two years, other measures were implemented to improve the efficiency of reviews, such as the update of the Review Handbook, the availability of a new iVTR and review tools, and new review procedures and objectives for the organization of reviews. Some of these measures were recommended in the previous LRs meetings, such as the pre-filling of the templates by the secretariat and the finalization of the zero order draft (ZOD) by the end of the review week.

Nonetheless, the experience from the last review cycles shows that additional guidance on how to improve drafting of findings and recommendations is necessary. This is particularly evident when, in accordance with the new review guidelines, ERTs have to consider in a comprehensive and thorough manner the recommendations made in previous review reports.

This paper builds on the experiences of the 2016 review cycle and provides guidance to address the most frequent ARR drafting problems. The objective of the guidance is to improve quality and consistency of the ARRs by contributing to improved drafting process, to improve the efficacy of the reports in improving the inventory of Parties, and to contribute to improved efficiency of the review process by reducing the time and effort needed by LRs and the secretariat's QA commenting on draft ARRs and consequently by reducing the time and effort by the experts to address the comments. The experiences from the 2016 review cycle showed that the drafting process of the ARRs can be considerably improved when LRs quickly review and provide feedback for the review experts on the drafts of ARRs during the review week.[1]

The guidance in this paper is grouped around three topics:

1. Identifying correctly issues and issue types
2. Drafting ERT assessment and rationale in ARR table 3
3. Drafting new findings and recommendations in ARR table 5

The paper focuses on inventory issues and does not cover national system issues or other potential problems that could lead to questions of implementation in the ARR.

1. Identifying correctly issues and issue types

One of the key elements in the GHG inventory reviews is the identification of **issues** as defined in paragraph 81 of UNFCCC review guidelines (annex to decision 13/CP.20) which lead to recommendations for the Party to improve the quality of its estimates and/or reporting of GHG emissions and removals or its national arrangements to deliver the GHG inventories. In the case of reviews under the Kyoto Protocol, the ERTs are also identifying **problems** as defined in paragraph 69 of the annex to decision 22/CMP.1 in conjunction with decision 4/CMP.11 (see Box 1).

[1] This can be most efficiently done when the entire ERT works with a shared version of the ARR in the iVTR.

Box 1. What is an issue?

Issues are defined in paragraph 81 of UNFCCC review guidelines. Any ERT findings related to "shall" requirements in the UNFCCC Annex I inventory reporting guidelines or relevant CMP decisions and generally ERT findings related to the definitions of transparency, accuracy, completeness, comparability or consistency (TACCC) are defined as **issues**, and lead to a recommendation in the ARR. Other findings, not related to **issues** lead to an encouragement.

However, as explained in the Review Handbook, findings related to transparency, if not related to a specific "shall" requirement in the UNFCCC Annex I inventory reporting guidelines or relevant CMP decisions, are only classified as **issues** if the information that the ERT is seeking to be included in the NIR is indicated for inclusion in the relevant sections of the 2006 IPCC Guidelines for that category.

In the reviews under the Kyoto Protocol, the ERTs are also identifying **problems**, as defined in paragraph 69 of the annex to decision 22/CMP.1, in conjunction with decision 4/CMP.11. The definitions of **issue** and **problem** are closely related with the only difference being that an **issue** may result from findings other than those related to transparency, accuracy, consistency, completeness, and comparability, to include findings related to "Adherence to the UNFCCC Annex I inventory reporting guidelines". The one practical implication of this difference between the definition of **issue** and **problem** is that the ERT cannot select "Adherence to the UNFCCC Annex I inventory reporting guidelines" for KP-LULUCF activities, because there can only be **problems** associated with KP-LULUCF.

Each issue in table 3 and 5 of the ARR has to be classified as one of the following issue types listed in paragraph 81 of the UNFCCC review guidelines (see figure 1):

- transparency
- accuracy
- completeness
- comparability
- consistency
- adherence to the UNFCCC Annex I inventory reporting guidelines

Findings that do not meet the criteria of issue are not treated as issues in the ARR and are classified as "not an issue" in tables 3 and 5 of the ARR.

Transparency	Accuracy	Completeness	Comparability	Consistency
• Transparency means that the data sources, assumptions and methodologies used for an inventory should be clearly explained, in order to facilitate the replication and assessment of the inventory by users of the reported information • The transparency of inventories is fundamental to the success of the process for the communication and consideration of the information • The use of the common reporting format (CRF) tables and the preparation of a structured national inventory report (NIR) contribute to the transparency of the information and facilitate national and international review	• Accuracy means that emission and removal estimates should be accurate in the sense that they are systematically neither over nor under true emissions or removals, as far as can be judged, and that uncertainties are reduced as far as practicable • Appropriate methodologies should be used, in accordance with the 2006 IPCC Guidelines, to promote accuracy in inventories	• Completeness means that an annual GHG inventory covers at least all sources and sinks, as well as all gases, for which methodologies are provided in the 2006 IPCC Guidelines or for which supplementary methodologies have been agreed by the COP • Completeness also means the full geographical coverage of the sources and sinks of an Annex I Party	• Comparability means that estimates of emissions and removals reported by Annex I Parties in their inventories should be comparable among Annex I Parties. For that purpose, Annex I Parties should use the methodologies and formats agreed by the COP for making estimations and reporting their inventories. • The allocation of different source/sink categories should follow the CRF tables provided in annex II to decision 24/CP.19 at the level of the summary and sectoral table	• Consistency means that an annual GHG inventory should be internally consistent for all reported years in all its elements across sectors, categories and gases. An inventory is consistent if the same methodologies are used for the base and all subsequent years and if consistent data sets are used to estimate emissions or removals from sources or sinks. • Under certain circumstances referred to in paragraphs 16 to 18 [of UNFCCC Annex I inventory reporting guidelines], an inventory using different methodologies for different years can be considered to be consistent if it has been recalculated in a transparent manner, in accordance with the 2006 IPCC Guidelines

Figure 1. Definitions for transparency, accuracy, completeness, comparability and consistency in paragraph 4 of the UNFCCC Annex I inventory reporting guidelines (annex to decision 24/CP.19).

Identification of the correct issue type in ARR tables 3 and 5 is important. It will provide information to the Party and the next ERT on the main type of the issue, for example regarding whether an issue is considered a transparency issue or whether the ERT believes that there is an accuracy issue (causing a potential over- or underestimate of emissions/removals) behind the lack of transparency. The effort that the Party will have to do to implement the recommendation from the ARR and the focus of the work by the next ERT is obviously different.

In several situations, the 2016 review cycle showed that there is some ambiguity on the selection of the issue type.

An issue type that has been subject to different interpretation by different drafters is consistency. Some experts and LRs consider consistency in the narrower view of consistency of methodologies and datasets in all reported years across sectors, categories and gases, while others classify an issue as of consistency when there is inconsistent reporting between any elements of the submission (e.g. NIR and CRF).

Another case is the treatment of accuracy and completeness problems that are solved during the review week, but remain a case of transparency for the next review cycle (description not included or updated in the NIR). For example, if the Party submitted revised estimates in response to a Saturday paper and the ERT agrees with them, the original accuracy issue may be resolved but a transparency issue may remain (if NIR has not been resubmitted). In such a case, issue type in the ARR should be “transparency”, because the issue type in ARR tables 3 and 5 should reflect the status at the end of the review.

The issue type “Adherence to UNFCCC Annex I inventory reporting guidelines” is used for example for issues related to QA/QC or uncertainty analysis.

Often an issue may be covering two or more types, such as transparency and completeness or completeness and accuracy. The ERT should reflect in its selection of issue type in ARR tables 3 and 5 the main issue type.

2. Drafting ERT assessment and rationale in ARR table 3

Table 3 of the ARR (”Status of implementation of issues and/or problems raised in the previous review report of [Party]”) includes all outstanding recommendations from the previous review report. This includes recommendations in table 3 of the previous review reports (2016 for most Parties in 2017 review cycle) with status “addressing” or “not resolved” as well as all recommendations in table 5 of the previous review report.

Table 3 of the ARR documents an important part of the review. Previous recommendations reflect the work of at least one, and often of several, ERTs. Furthermore, before having been included in the previous ARR(s), the recommendations have been through many phases – from ERT drafting to LR and secretariat QC/QA and finally comments by the Party. Careful consideration by the ERT of how the Party has addressed each previous review recommendation is therefore crucial for the continuity of the review process and for the identification of issues in “prominent paragraphs” in accordance with para. 83 of the annex to decision 13/CP.20.

For each recommendation in table 3, the ERT shall start its assessment by ensuring the correct understanding of the exact intent of the previous recommendation (figure 2). One of the most common drafting problems in table 3, identified in the 2016 review cycle during QC and QA activities, is related to the fact that the ERT has not assessed the previous recommendation exactly. *For example, if the previous recommendation was that the Party improve the transparency of the description of the country-specific method, the ERTs assessment in table 3 should focus on the description in the NIR, instead of the method itself (which may be covered by another issue in ARR table 3 or 5).*

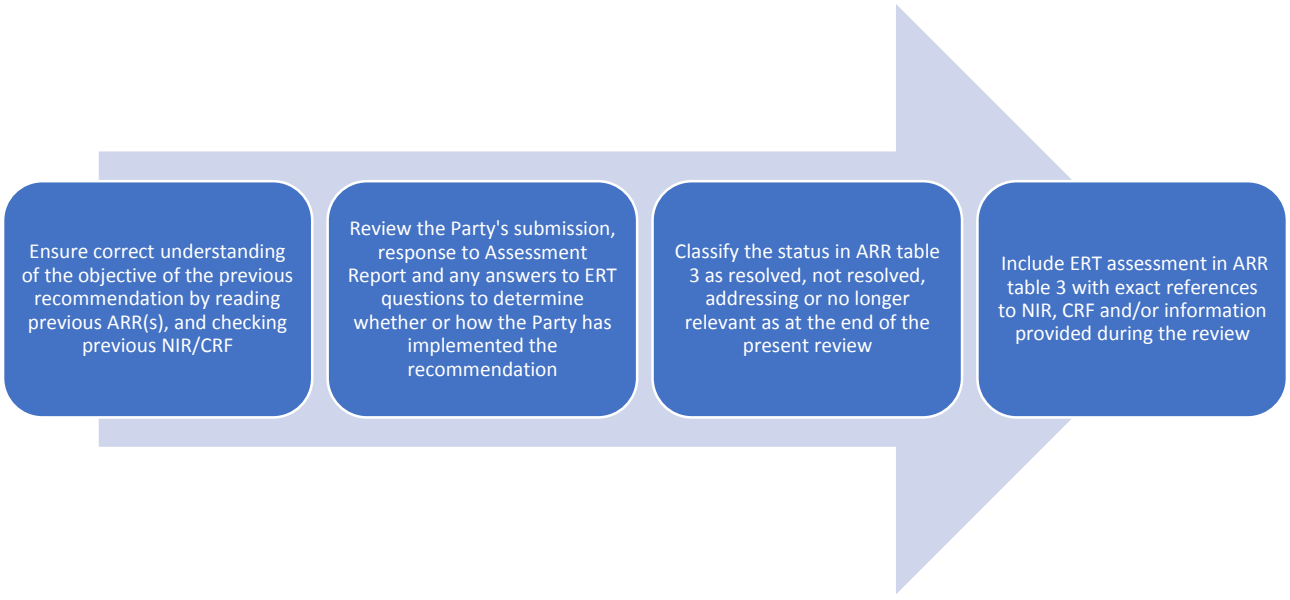

Figure 2. Process for ERT assessment of how Party has addressed the previous review recommendations (ARR table 3).

If the recommendation in table 3 occurred for the first time in the previous submission, the entire issue is described in the table 5 of the previous ARR. The ERT should go back to the previous ARR table 5 to read the previous recommendation in the full context. In addition to the previous ARR, the ERT may need to go back to the previous submission (NIR and CRF) to fully understand the previous recommendation. In some cases, for instance in the case of transparency recommendations, it may be necessary to compare the previous NIR with the current NIR under review in order to assess whether the reporting has improved and thus, whether the transparency recommendation has been resolved.

If the recommendation in table 3 was included in two or more ARRs, it may be necessary to see the text in all the previous ARR(s) where the issue has been described in full.[2] The ERT assessment in table 3 should not narrow[3] or widen the scope of the previous recommendation. If the ERT considers that the current identified issue has an enlarged scope compared with the previous recommendation, the ERT should first, in table 3, assess the issue within the scope of the previous recommendation, and then raise a new issue in table 5 covering the scope of the issue outside the previous recommendation. This is particularly important to keep the correct tracking and counting of issues in table 4. *For example, if the Party recalculates its time-series to improve time-series consistency as recommended by the previous ERT, but does not adequately describe what was done in the NIR (and this was not explicitly requested by the previous recommendation), the issue should be "resolved" in table 3, but the ERT could open a new transparency issue and include it in table 5.*

During the review, the ERT must obtain information on the status of implementation or previous recommendations by its review of NIR and CRF tables, Party's response to the Assessment Report, and through questions and answers before and during the review week.

Section 2 below provides guidance for drafting the ERT assessment and rationale for issues classified as resolved, not resolved, addressing or no longer relevant. Section 3 provides guidance on drafting new findings and recommendations in table 5 of the ARR.

Drafting ERT assessment for "resolved" issues

Issues are generally considered as "resolved", if the Party has fully implemented the previous recommendation (figure 3).

[2] The recommendations have been tracked in table 3 of the ARR only since 2015 review cycle, whereas in earlier ARRs, issues were explained in full paragraphs, even if they were reiterating the previous recommendation.

[3] Very general recommendations are an exception and should be avoided. If the previous recommendation was that the Party "improve transparency in the energy sector" or "enhance the QA/QC procedures in the LULUCF sector", the ERT may consider closing the issue (if some improvement has been made) and opening a new, more specific issue in table 5.

Transparency	Accuracy	Completeness	Comparability	Consistency
• Transparency issue (in NIR/CRF) is resolved by inclusion (or revision) of the required information in NIR/CRF • Transparency issue is usually not resolved by provision of information during the review week • In some cases a transparency issue may trigger a potential problem raised in SP (because the ERT is unable to judge e.g. whether emissions have been underestimated). If the Party provides information in response to SP which the ERT considers as sufficient to justify that emissions are not underestimated, the potential problem is resolved, but the original transparency issue in the Party's submission may still be "not resolved" (if NIR is not resubmitted)	• Accuracy issue is resolved by recalculation/revision of the estimates of emissions/removals to address the issue (e.g. improved AD, EF or method) • Accuracy issue under KP, which occurs due to incorrect allocation of emissions e.g. between agriculture and LULUCF sector or domestic and international aviation is resolved by correcting the allocation • In some cases, accuracy issue may be resolved by providing in the NIR a sufficient justification (e.g. further information on the AD, EF, method or country-specific circumstances) that the emissions/ removals are estimated in accordance with *good practice*	• Completeness issue is resolved by inclusion of the previously missing (sub)category/gas or part of a (sub)category in the inventory, or by completing the geographical coverage • Completeness issue may also be resolved by providing a justification in accordance with para 37(b) of UNFCCC Annex I inventory reporting guidelines that the missing (sub)category is below the significance threshold • If the Party provides, during the review, justification for insignificance in accordance with para 37(b) (and the ERT considers this as sufficient), the original completeness issue is "resolved", while a transparency issue may remain (if the information is not provided in the submission)	• Comparability issue is usually resolved by correcting the reporting in the CRF (e.g. use of notation keys, allocation of emissions/removals, presentation of AD) • Comparability issue can in some cases be resolved by providing a justification for the current reporting (e.g., the ERT had recommended that the Party change notation key "NO" to "NE" or estimate the emissions, but the Party provided sufficient evidence that the category does not occur and therefore the use of notation key "NO" is correct)	• Consistency issue is resolved, for example, by appropriately recalculating part of or the full time-series ensuring time-series consistency • Consistency issue can in some cases be resolved by providing a justification for the current reporting (e.g. that the time-series is consistent in accordance with the 2006 IPCC Guidelines)

Figure 3. When is an issue resolved?

There is another type of situations, in which an issue can be considered “resolved” even though the Party implemented a solution in its inventory that was different from the recommendation of the previous ERT. Some examples are given below:

- The Party implemented a solution which is different from that suggested by the ERT, but is in line with the UNFCCC Annex I inventory reporting guidelines:
    - *The previous recommendation was that the Party change notation key “NO” to “IE” for a category for which emissions were included elsewhere. The Party provided in the CRF disaggregated estimates (i.e. replacing “NO” with an emission estimate instead of “IE”). This resolved the original problem, and therefore, the status is “resolved”*
    - *The previous recommendation was that the Party use interpolation techniques to estimate emissions/removals for years for which information was not available. Instead, the Party collected actual data for these years, and therefore its estimates were more accurate than they would have been following the method suggested by the ERT. This resolved the original problem, and therefore, the status is “resolved”*
- The Party provided an explanation which clarified that its present reporting was in line with the UNFCCC Annex I inventory reporting guidelines:
    - *The previous recommendation was to improve accuracy of the country-specific EF by improving representativeness of the sample of plants used to develop the EF. The Party provided an explanation that it has included in the development of the EF measurement data from all existing plants, and the ERT considered this was sufficient to justify that the approach by the Party is in line with good practice*

The figure 4 below provides guidance for drafting the ERT's assessment of an resolved issue in table 3 of the ARR.

Transparency	Accuracy	Completeness	Comparability	Consistency
• Provide a brief explanation on the actions by the Party solving the issue • In case of recommendations to include information in the NIR: indicate the NIR page, section, table or figure number where the Party included the requested or revised information • In case of recommendations to include information in the CRF: indicate the CRF table where the Party included the requested or revised information	• Provide a brief explanation on the actions by the Party solving the issue (usually, that the Party has recalculated the emissions/removals by using revised AD/EF or method) • Give reference to CRF table where the recalculated estimate is included and to NIR page or section number where the Party explains the method used or changes made for the recalculated estimates • If the Party did not recalculate its emissions/removals but instead provided a sufficient justification for the use of the current AD/EF/method, provide the NIR page or section number where the justification is provided and explain why the ERT considers the explanation resolved the issue in accordance with the 2006 IPCC Guidelines	• Provide a brief explanation on the action taken by the Party, for example stating that the Party has provided estimates for the missing category or recalculated emissions/removals for a category to resolved the completeness issue • Include reference to CRF table in which the new or revised estimates have been provided and reference to the NIR section in which the methodology has been explained • If the Party has provided justification that the missing (sub)category was below the significance threshold in accordance with para. 37(b) of UNFCCC Annex I inventory reporting guidelines, state that the Party has provided such justification and include reference to the NIR section and/or CRF table 9 where the justification has been included	• Provide a brief explanation on the actions taken by the Party, for example stating that the Party corrected its reporting in CRF table x revising the notation key or allocation of emissions/removals • If the Party resolved the issue by providing a justification for its current reporting, provide the NIR page or section number where the justification is provided and explain why the ERT considers the explanation resolved the issue in accordance with the UNFCCC Annex I inventory reporting guidelines and/or the 2006 IPCC Guidelines	• Provide a brief explanation on the actions by the Party solving the issue (for example, that the Party has recalculated part of or the full time-series) • Give reference to CRF table where revised estimates are included and to the NIR page or section number where the Party explains the methods used for the revised estimates • If the Party did not recalculate its emissions/removals but instead provided a sufficient justification for the use of the current AD/EF/method, provide the NIR page or section number where the justification is provided and explain why the ERT considers the explanation resolved the issue in accordance with the 2006 IPCC Guidelines

Figure 4. Guidance for drafting of ERT's assessment for TACCC issues with status "resolved" in table 3 of the ARR.

Drafting ERT assessment for "not resolved" issues

A previous recommendation is generally "not resolved", if the Party has not taken any concrete action to resolve it. *For example, if the recommendation was to include reference for the activity data source in the NIR or correct a notation key in the CRF and the Party has not done so, the status of the issue is "not resolved".* Previous recommendations are usually "not resolved" also if:

- The Party has included resolving the issue in the inventory improvement plan but the plan is general and the Party has not taken any concrete steps to resolve the issue since the last review
- The Party has attempted to resolve the issue but the ERT considered the approach taken by the Party was not in accordance with good practice. *For example, the previous recommendation was to improve time-series consistency by using extrapolation techniques for a category with growing trend, but instead, the Party made a recalculation using available data from an unreliable source for the missing years, causing inconsistency in the time-series. The ERT considers that this is not in line with* good practice and considers that *the status of the issue is "not resolved"*
- The Party has taken some steps to resolve the issue but the ERT does not consider they are sufficient to make the status "addressing" or "resolved". *For example, the recommendation was that the Party provide information on the new method used to estimate emissions. While the Party mentioned the name of the new*

model used for the estimates in its NIR, it did not provide any actual methodological description on the model used, and the ERT considered the status of the issue is "not resolved"

The figure 5 below provides general guidance on consideration of an issue in table 3 of the ARR as "not resolved".

Transparency	Accuracy	Completeness	Comparability	Consistency
• Transparency issue is "not resolved" if the Party has not included the requested (or revised) information in the NIR/CRF • Transparency issue is usually "not resolved" even though the Party has planned to include or revise the information in the NIR/CRF or if the Party provided the information to the ERT during the review but did not do so in a resubmission	• Accuracy issue is generally "not resolved" if the Party has not provided a recalculation of the emissions/removals to address the issue (e.g. improved AD, EF or method), and has not provided a sufficient justification that its current estimates of emissions/removals are sufficiently accurate in accordance with the 2006 IPCC Guidelines (e.g. further information on the AD, EF, method or country-specific circumstances) • Depeding on the nature of the issue, the status of an accuracy issue may be "addressing" instead of "not resolved" even if the Party has not recalculated its emissions/removals but has taken steps to do so (see figure 7)	• Completeness issue is "not resolved" if the Party has neither included the previously missing category/gas in the inventory nor provided a justification in accordance with para 37(b) of UNFCCC Annex I inventory reporting guidelines that the missing (sub)category is below the significance threshold • Completeness issue related to geographical coverage of the inventory or incompleteness within a category is "not resolved" if the Party has not included the missing emissions/removals in its inventory. Such completeness issues cannot be resolved by a justification that the emissions are below the threshold in para 37(b) of UNFCCC Annex I inventory reporting guidelines, as this para only applies to a category as defined in CRF tables (footnote 7 in para. 37(b)) • Depeding on the nature of the issue, the status of a completeness issue may be "addressing" instead of "not resolved" even if the Party has not provided an estimate for the previously missing emissions/removals but has taken steps to do so (see figure 7)	• Comparability issue is generally "not resolved" if the Party has neither corrected its reporting in the CRF (e.g. use of notation keys, allocation of emissions/removals, presentation of AD) nor provided a justification for the current reporting (e.g. that the used notation key is correct) • Depeding on the nature of the issue, the status of a comparability issue may be "addressing" instead of "not resolved" even if the Party has not corrected its reporting but has taken steps to do so (see figure 7)	• Consistency issue is "not resolved", for example, if the Party has not recalculated part of or the full time-series ensuring consistency of the datasets used • Consistency issue is also not resolved if the Party has made a recalculation but the ERT considers it did not resolve the issue (e.g. the recalculated time-series is not consistent in accordance with 2006 IPCC Guidelines because the Party applied splicing techniquest but did not do so correctly) • Depeding on the nature of the issue, the status of a consistency issue may be "addressing" instead of "not resolved" even if the Party has not recalculated its time-series but but has taken steps to do so (see figure 7)

Figure 5. When is an issue "not resolved"?

The ERT assessment in table 3 of the ARR should explain why the ERT considers the status of the issue as "not resolved" (figure 6). If the Party reflects in its response to the Assessment Report or to questions by the ERT during the review that it considers that the issue has been resolved, it is particularly important to explain why the ERT considers the current efforts of the Party have not resolved the previous recommendation and why the issue is status is still "not resolved".

Transparency	Accuracy	Completeness	Comparability	Consistency
• Explain, with references to NIR page or section number and/or CRF table, what the Party has not done • For example, if the recommendation was to provide information in the NIR on the progress in collecting more accurate AD for fugitive emissions from natural gas and the Party has not done so, note in the assessment that "the NIR, section X.X on fugitive emissions from oil and gas, and section Y.Y titled "planned improvements" do not provide any information on the progress regarding the improved AD collection" • If the Party has made some progress but the ERT considers it is not sufficient to make the issue status "addressing", explain in the ERT's assessment the efforts made by the Party and why the ERT considers that the issue is still "not resolved" • If the Party explained during the review its plans to resolve the issue but has not made any concrete steps to resolve it, make the issue status "not resolved". Provide a brief explanation on the Party's plan and why the ERT considers the issue is still "not resolved". State whether the ERT considers that the plan, when implemented, would resolve the issue	• Explain, with references to the NIR page or section number and/or CRF table, what the Party has not done • For example, if the accuracy issue was due to outdated country-specific EF, note that the Party continues to use the same EF as in the previous submission • If the Party has made an attempt to resolve the issue but the ERT considers the solution is not in accordance with *good practice* and the issue status is therefore "not resolved", explain the ERT's rationale and how the Party could resolve the issue in accordance with the 2006 IPCC Guidelines • If the Party explained during the review its plans to resolve the issue but has not made any concrete steps to resolve it, make the issue status "not resolved". Provide a brief explanation on the Party's plan and why the ERT considers the issue is still "not resolved". State whether the ERT considers that the plan, when implemented, would resolve the issue	• Explain, with references to CRF table and NIR page or section number, if appropriate, what the Party has not done • For example, explain that the Party continues to report the notation key "NE" for a category x and has not provided a justification in accordance with para 37(b) of UNFCCC Annex I inventory reporting guidelines that the missing category is below the significance threshold • If the Party has made an attempt to provide a justification in accordance with para 37(b) of UNFCCC Annex I inventory reporting guidelines but the ERT does not consider it is sufficient to justify that the missing category is below the significance threshold, briefly explain the Party's approach and why the ERT considers the issue is still "not resolved" • If the Party explained during the review its plans to resolve the issue but has not made any concrete steps to resolve it, make the issue status "not resolved". Provide a brief explanation on the Party's plan and why the ERT considers the issue is still "not resolved". State whether the ERT considers that the plan, when implemented, would resolve the issue	• Explain, with references to NIR page or section number and/or CRF table, what the Party has not done • For example, if the recommendation was to change the notation key from "NO" to "IE" and the Party has not done so, explain that the Party continues to use the notation key "NO" in table y.y for gas z under category x and has not provided any additional information in the NIR section x.x to support that • If the Party explained during the review its plans to resolve the issue but has not made any concrete steps to resolve it, make the issue status "not resolved". Provide a brief explanation on the Party's plan and why the ERT considers the issue is still "not resolved". State whether the ERT considers that the plan, when implemented, would resolve the issue	• Explain, with references to CRF table and NIR page or section number, if appropriate, what the Party has not done • If the Party has made an attempt to resolve the issue but the ERT considers the solution is not in accordance with *good practice* and the issue status is therefore "not resolved", explain the ERT's rationale and what the Party should do to resolve the issue • If the Party explained during the review its plans to resolve the issue but has not made any concrete steps to resolve it, make the issue status "not resolved". Provide a brief explanation on the Party's plan and why the ERT considers the issue is still "not resolved". State whether the ERT considers that the plan, when implemented, would resolve the issue

Figure 6. Guidance for drafting the ERT's assessment for TACCC issues with status "not resolved" in table 3 of the ARR.

Drafting ERT assessment for issues with status "addressing"

The status of an issue is "addressing", if the Party has taken concrete steps to implement the previous recommendation; however the issue still is not fully resolved in accordance with the 2006 IPCC Guidelines and/or the UNFCCC Annex I inventory reporting guidelines. The sufficient steps to make the status "addressing" instead of "not resolved" depend, for example on how much time and effort resolving the recommendation would require. *For example, if previous recommendation was to correct notation key from "NA" to "NO" and provide a rationale for this reporting or to correct an error in the NIR, a plan to do it in the next submission should not be considered sufficient to consider the status as*

"addressing" (as the error would have been easily fixed in the present submission). Instead, if the recommendation was to make a new farm survey on manure management and the Party has planned to do it (e.g. commissioned a study which has not started yet), the ERT may consider that the status is "addressing".

Usually information provided in the submission (NIR and/or CRF) is needed to make the issue status "addressing" (figure 7). *For example, if the recommendation was to provide previously missing information on EFs in the NIR, the issue status is "addressing" only if the Party has provided partially such information in the NIR (but it has not been sufficient as assessed by the ERT).* However, in some cases (in particular in the cases of accuracy, completeness and consistency issues) information provided during the review and/or in response to Saturday papers may be sufficient to make the issue status "addressing". *For example, if the previous recommendation was to collect more accurate plant-specific data for development a country-specific data, and during the review the Party provided information on a project that has started to collect the required data, the ERT could consider that the status of the issue is "addressing".*

Transparency	Accuracy	Completeness	Comparability	Consistency
• Transparency issue status is "addressing", if the Party has implemented part of the recommendation, such as improved transparency in the NIR by explaining why the emissions have not been estimated, justifying the use of the notation key "NE", while in the CRF table 9, the Party has not included any explanation for the use of the notation key "NE" • The status of a transparency issue may also be "addressing" if the Party has implemented the recommendation but the ERT considers the implementation is not sufficient. For example, if the Party has added a previously missing method description in the NIR as recommended but the description in the NIR includes errors which hamper transparency • A transparency issue status is generally not "addressing" if the Party has only planned to include or revise the required information in NIR/CRF but has not taken any concrete steps	• Accuracy issue status is "addressing" if the Party has taken concrete steps to address it • For example, if the recommendation was to develop country-specific EFs and the Party has initiated a study to do so, the status is "addressing" • Usually, a plan to address the accuracy issue, without evidence of concrete steps taken to implement it, is not sufficient to make the status "addressing"; however, a concrete plan with for example clear timelines, allocated budget and/or clear division of tasks among institutions may be considered sufficient to make the issue status "addressing"	• Completeness issue status is "addressing" if the Party has taken concrete steps to estimate the missing emissions/removals • For example, if the Party has started data collection to provide estimates for the missing category but been unable to get the required data by the time of the submission, the status is "addressing" • Usually, a plan to address a completeness issue, without evidence of concrete steps taken to implement it, is not sufficient to make the status "addressing"; however, a concrete plan with for example clear timelines, allocated budget and/or clear division of tasks among institutions may be considered sufficient to make the issue status "addressing"	• Comparability issue status is "addressing" if the Party has taken concrete steps to address it • For example, if the recommendation was to disaggregate emissions reported as "IE" and the Party has started research to identify data sources that would enable disaggregation of the AD and reporting of disaggregate emissions, the status is "addressing"	• Consistency issue status is "addressing" if the Party has taken concretes steps to improve for example the time-series consistency • For example, if the Party has an on-going study to define which of the splicing techniques would be the most appropriate to combine two parts of the time-series which were estimated using different methods, the status may be "addressing". However, the ERT may also consider that the progress is not sufficient considering the nature of the issue (use of splicing techniques is not expected to be very time-consuming) and decide that the status is "not resolved"

Figure 7. When is an issue status "addressing"?

In the ERT assessment in table 3 of the ARR for issues with status "addressing", the ERT should elaborate, with references to the NIR page or section number, CRF tables or information provided during the review, the concrete

steps taken by the Party to resolve the issue. The ERT should also transparently explain what the ERT considers is needed to fully resolve the issue in the next submission (figure 8).

Transparency	Accuracy	Completeness	Comparability	Consistency
• Explain, with references to the NIR page or section number and/or CRF table, the concrete steps the Party has taken to resolve the issue. *For example, explain that the Party included explanation for the use of the notation key "NE" in the NIR but not in the CRF table 9, as recommended in the previous review report* • Explain what the Party should do to fully resolve the issue • If the Party explained during the review its plans to fully resolve the issue, provide a brief explanation on that and state whether the ERT considers that the plan, when implemented, would resolve the issue	• Explain, with references to the NIR page or section number and/or CRF table, the concrete steps the Party has taken to resolve the issue. *For example, explain that the Party has started a study to obtain more recent information on manure management systems used in the country, but that the results are expected to be available only by the next annual submission* • Explain what the Party should do to fully resolve the issue • If the Party explained during the review its plans to fully resolve the issue, provide a brief explanation on that and state whether the ERT considers that the plan, when implemented, would resolve the issue	• Explain, with references to the NIR page or section number and/or CRF table, the concrete steps the Party has taken to resolve the issue. *For example, explain that the Party has started a survey for its electronics industry to identify any new f-gases used, but that the survey results were not yet available by the time of the submission* • Explain what the Party should do to fully resolve the issue • If the Party explained during the review its plans to fully resolve the issue, provide a brief explanation on that and state whether the ERT considers that the plan, when implemented, would resolve the issue	• Explain, with references to the NIR page or section number and/or CRF table, the concrete steps the Party has taken to resolve the issue. *For example, explain that the Party provided, for the first time, disaggregated emission estimates for two subcategories of manufacturing industries and construction but that emissions of two subcategories are still reported in an aggregated manner (instead of separately)* • Explain what the Party should do to fully resolve the issue • If the Party explained during the review its plans to fully resolve the issue, provide a brief explanation on that and state whether the ERT considers that the plan, when implemented, would resolve the issue	• Explain, with references to the NIR page or section number and/or CRF table, the concrete steps the Party has taken to resolve the issue. *For example, explain that the Party included in the NIR information on the progress of investigations carried out regarding the availability of time-series consistent activity data, and that the Party expects to be able to recalculate the timeseries for the next annual submission* • Explain what the Party should do to fully resolve the issue • If the Party explained during the review its plans to fully resolve the issue, provide a brief explanation on that and state whether the ERT considers that the plan, when implemented, would resolve the issue

Figure 8. Drafting of the ERT's assessment for TACCC issues with status "addressing" in table 3 of the ARR.

Drafting ERT assessment for issues with status "no longer relevant"

The status of issues as "no longer relevant" was used in 2015 and 2016 review cycles for issues which were no longer relevant because of the change to the new UNFCCC Annex I inventory reporting guidelines, including the use of the 2006 IPCC Guidelines and the new CMP decisions for the implementation of the second commitment period of the Kyoto Protocol. The status "no longer relevant" is not expected to be much used in the review cycles from 2017 onwards, but it could be needed in few occasions:

- The Party has not "resolved" the issue, but it is not relevant anymore because of changes in the Party's inventory or the national circumstances. *For example, the ERT recommended that the Party collect measurement data from its only nitric acid production plant but the Party explains that the plant ceased operations. The issue is not resolved but its status is "no longer relevant"*
- If the Party provided additional information in its submission or during the review which revealed that the previous recommendation was based on a misunderstanding, the issue can be closed with status "no longer relevant"

When drafting its assessment, the ERT should clearly explain (with references) why it considers the issue is "no longer relevant":

- If the issue is no longer relevant because of changes in the Party's inventory or national circumstances: refer to NIR page, section, figure or table explaining the issue, or to information provided by the Party during the review

- If the issue is no longer relevant because of a misunderstanding, clearly explain that with reference to the NIR page or section number or Party's response during the review, which revealed the previous misunderstanding

3. Drafting new findings and recommendations in ARR table 5

The ARR table 5 ("Additional findings made during the [year] technical review of the annual submission of [Party]") includes **any new issues** identified by the ERT during the review. As the first step, the ERT should ensure that the issue is not already covered by table 3 (figure 9). *For example, if table 3 includes a recommendation to revise the country-specific carbon content factors for all fuels and the ERT identifies a particular problem with carbon content factor of natural gas, the ERT can specifically mention natural gas in its table 3 assessment (which would have a status "not resolved" or "addressing" depending on progress made by the Party), instead of making a separate finding on natural gas in table 5.*

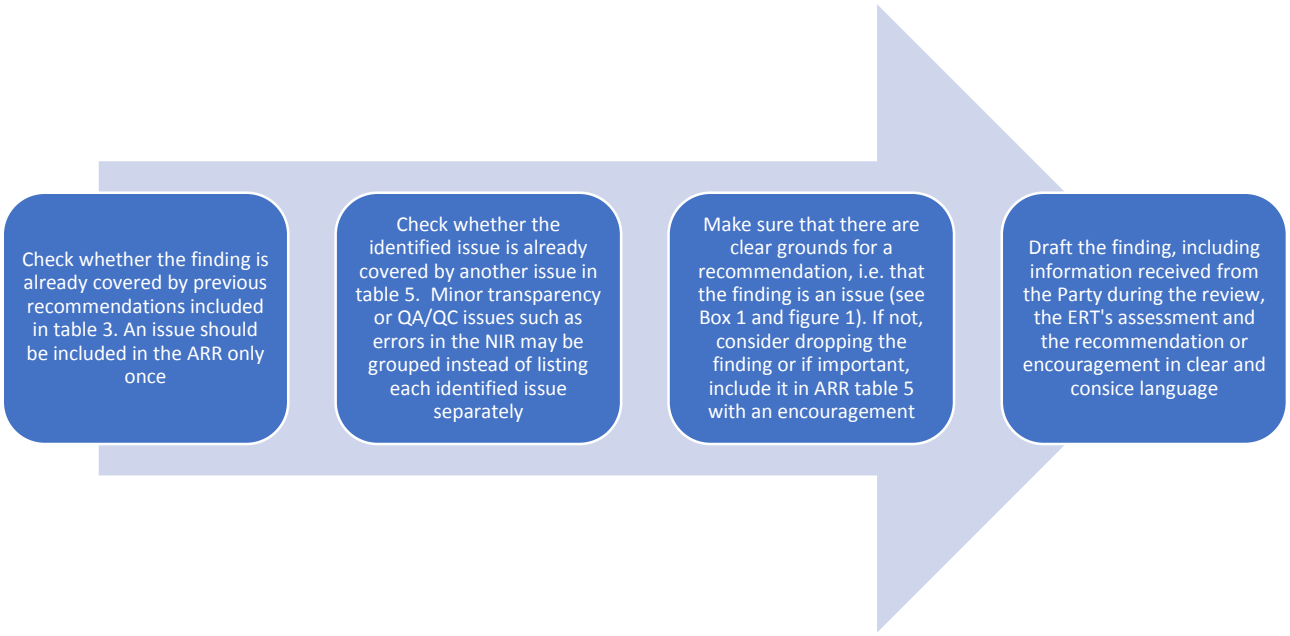

Figure 9. Process of drafting findings and recommendations/encouragements in table 5 of the ARR.

The findings in table 5 are written in full, contrast to table 3 which includes only recommendations. The structure of the description of a finding with recommendation or encouragement in table 5 of the ARR is included in figure 10.

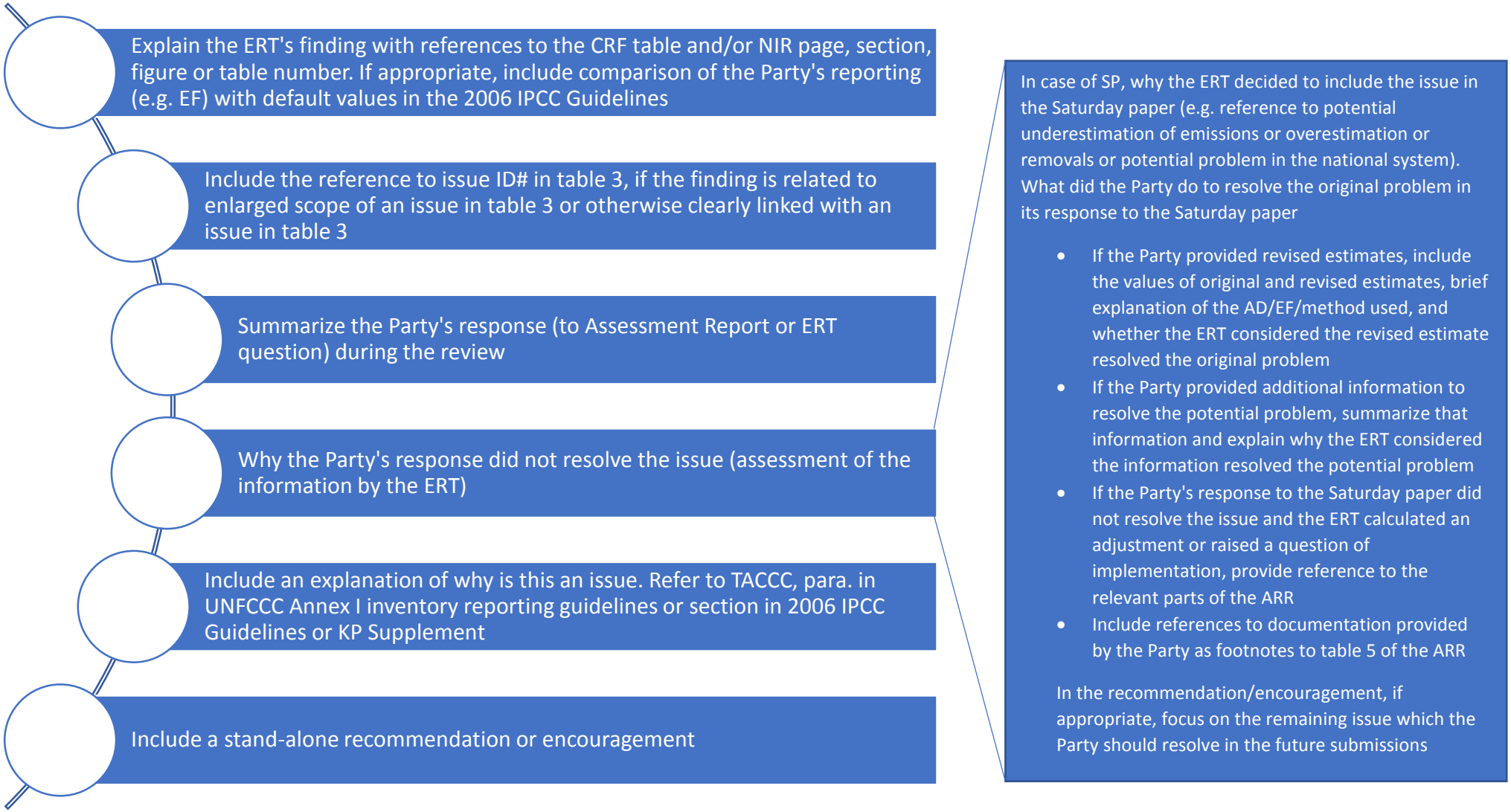

Figure 10. Structure of the description of finding with recommendation or encouragement in table 5 of the ARR.

General guidance for finding description in table 5 of the ARR:

- Include only one recommendation per issue ID# (row), to facilitate tracking the implementation of the recommendation in the next ARR(s), unless two recommendations are very interlinked (e.g. accuracy and the associated transparency) and separation would imply repetition of text (*for example when there is an accuracy problem and the ERT recommends that the Party **correct** its method, and **describe** the changes in the NIR, these two recommendations can be included under the same issue ID#*)
    - If two findings and recommendations are linked, include cross-references
    - When there are multiple categories missing in a sector (i.e. completeness), include each category in its own row to facilitate tracking of the progress in the next ARR(s)
- If the new issue in table 5 is related to an issue in table 3 (for example enlarging the scope of previous recommendation, or changing the previous recommendation into an encouragement), the ERT should include reference to issue ID number (*for example: see ID# L.13*), and avoid repetition of text already included in table 3
- The description of the finding must be clear with references to the NIR page, section, figure or table number and/or the CRF table, so that the Party can understand exactly what the identified issue is to be resolved; similarly, a clear issue description helps the next ERT to assess whether it has been resolved by comparing the current and previous submissions
- Description of an accuracy or consistency issue should include details (e.g. values of IEFs) necessary to understand the size of the problem and whether there is an underestimate or overestimate. However, long list of numbers (e.g. inter annual variations) are not necessary
- In the recommendation, be as specific and concise as possible regarding what the Party needs to do to resolve the issue/problem. More generally, think about the Party and the next ERT. Is it clear for the Party what is expected to resolve the issue/problem and can the next ERT track progress in implementing the recommendation?
    - *For example, a recommendation that the Party include improved AD collection for category x in the inventory improvement plan may be difficult to follow up by the next ERT, if the improvement plan is not part of the NIR. Instead, the ERT could recommend that the Party improve the collection of specific AD for the category x (for improving accuracy of their estimates) as part of the improvement plan for the next submission and report in the next NIR on the steps taken in this regard and the progress made*
- Make specific recommendations in table 5 stand-alone and addressing one specific issue each time, so that they can be included in the table 3 of the next ARR and still understood, even if this requires repetition of text in the finding description included in the first paragraph. This approach will ensure that there is no need for any interpretation by the next ERT
    - *For example, instead of giving a recommendation that the Party "include the information above in the NIR" or "include information provided during the review in the NIR", explain exactly and with sufficient details what the Party should include in the NIR to resolve the identified issue*
- Avoid use of qualifiers (subject to subjectivity), which can be interpreted differently by the next ERT
    - *For example, instead of a recommendation that the Party provide "completely transparent" or "more transparent" documentation of the method in the NIR, the ERT should be specific and explain what is the information the Party should include in the NIR in order to resolved the issue (for example a table containing the parameters required to calculate the EF used by the Party as required by the 2006 IPCC Guidelines)*
- Use factual language and neutral tone in the description of the finding and recommendation or encouragement