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Item 14(b) of the provisional agenda
Annual reports on technical reviews
Technical review of greenhouse gas inventories of Parties included in
Annex I to the Convention

Technical review of greenhouse gas inventories of Parties included in Annex I to the Convention

Report by the secretariat

Summary

This report provides information on the greenhouse gas inventory reviews conducted in the 2022 and 2023 review cycles, including the selection of experts and lead reviewers and the composition of the expert review teams. It also provides information on review training activities under the Convention, the 20th meeting of greenhouse gas inventory lead reviewers, and progress in updating the UNFCCC roster of experts and the tools and other materials used in the reviews.



Abbreviations and acronyms

Annex I Party Party included in Annex I to the Convention

BR biennial report

BTR biennial transparency report COP Conference of the Parties

CR* centralized review

CRF common reporting format ERT expert review team

ETF enhanced transparency framework under the Paris Agreement

EU European Union
GHG greenhouse gas
ICR* in-country review

IPCC Intergovernmental Panel on Climate Change

iVTR inventory virtual team room

LR lead reviewer

MPGs modalities, procedures and guidelines
MRV measurement, reporting and verification

NA not applicable

NC national communication
NIR national inventory report

non-Annex I Party Party not included in Annex I to the Convention

QELRCs quantified emission limitation and reduction commitments

SBI Subsidiary Body for Implementation

SBSTA Subsidiary Body for Scientific and Technological Advice

UNFCCC Annex I inventory

reporting guidelines

"Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting

guidelines on annual greenhouse gas inventories"

UNFCCC Annex I inventory

review guidelines

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

inventories from Parties included in Annex I to the Convention"

UNFCCC review guidelines "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"

^{*} Used only in tables 1–2.

I. Introduction

A. Mandate

- 1. COP 9 requested the secretariat to prepare an annual report on GHG inventory review activities, including any recommendations resulting from the meetings of inventory LRs participating in the technical review of GHG inventories of Annex I Parties, for consideration by the SBSTA. COP 20 requested the secretariat to report annually to the SBSTA on the composition of ERTs, including the selection of experts and LRs, and on the actions taken to ensure the application of the selection criteria for ERTs. The annual report to the SBSTA prepared by the LRs collectively at their 20th meeting, containing suggestions on how to improve the quality, efficiency and consistency of the GHG inventory reviews, is contained in the annex.
- 2. COP 20 also requested the secretariat to include in the LR report referred to in paragraph 1 above any revised set of the standardized data comparisons, for consideration by the SBSTA, as well as information on the development of new and revised review tools and materials that support the tasks of the ERTs.⁴
- 3. Furthermore, COP 20 requested the secretariat to include in its report information on the training programme for review experts for the technical review of GHG inventories of Annex I Parties, in particular on examination procedures and the selection of trainees and instructors, to allow Parties to assess the effectiveness of the programme.⁵ In addition, SBSTA 24 requested the secretariat to include in the report information on progress in updating the UNFCCC roster of experts.⁶

B. Scope of the report

- 4. This report provides information on activities relating to GHG inventory reviews conducted in the 2022 and 2023 review cycles, including the selection of experts and LRs and the composition of the ERTs.⁷
- 5. The report focuses on the elements of the GHG inventory review process that are specific to the Convention and should be read in conjunction with the report on the technical review of GHG inventories and other information reported by Parties included in Annex I, as defined in Article 1, paragraph 7, of the Kyoto Protocol.⁸ The lessons learned and challenges in the review processes under the Convention and its Kyoto Protocol have many elements in common.

C. Possible action by the Subsidiary Body for Scientific and Technological Advice

6. The SBSTA will be invited to take note of this report.

II. Submissions and review of information from Annex I Parties

7. GHG inventory review activities, along with some training of review experts and the organization of LR meetings, are funded from the Trust Fund for the Core Budget of the UNFCCC and by voluntary contributions to specific projects via the Trust Fund for

¹ Decision 12/CP.9, para. 10.

² Decision 13/CP.20, annex, para. 40.

³ Prepared in accordance with decision 13/CP.20, annex, para. 44.

⁴ Decision 13/CP.20, para. 6, and annex, para. 78.

⁵ Decision 14/CP.20, para. 3.

⁶ FCCC/SBSTA/2006/5, para. 95.

⁷ For the 2023 review cycle, information as at 27 September 2023 has been provided.

⁸ FCCC/SBSTA/2023/INF.7.

Supplementary Activities. Some related work, such as strengthening the secretariat's capacity to support review and training activities and developing the GHG information system, continues to be funded by voluntary contributions to the Trust Fund for Supplementary Activities.

A. 2022 cycle of individual greenhouse gas inventory reviews

- 8. The secretariat received original submissions of annual GHG inventories for 2022 from all 43 Annex I Parties. The secretariat organized the 2022 review cycle taking into consideration the secretariat's programme budget for the biennium 2022–2023 and that 2022 is the last review cycle of the second commitment period of the Kyoto Protocol. In accordance with the programme budget, while Parties continued to submit inventories on an annual basis, the core budget provided for the organization of 44 individual inventory reviews during the biennium. Additional individual reviews could be carried out if supported through supplementary funding.
- 9. For the 2022 review cycle, the available supplementary funding was insufficient to complement the resources from the core budget, and therefore the secretariat organized individual reviews of 38 of the submissions referred to in paragraph 8 above. Of the individual reviews, 37 were organized in centralized reviews (between 5 September and 10 December 2022) and 1 was conducted as an in-country review (held from 29 August to 3 September 2022 in Tokyo, Japan). All of the review reports, except that for the United States of America, had been published as at 17 May 2023. Table 1 provides information on the 2022 review cycle and the publication date of each review report.

Table 1 2022 review cycle for greenhouse gas inventory submissions

Party	Review dates (review type) ^a	
Australia	12–17 September 2022 (CR)	3 February 2023
Austria	26 September to 1 October 2022 (CR)	4 April 2023
Belarus	No individual review of the 2022 inventory submission	NA
Belgium	10–15 October 2022 (CR)	17 April 2023
Bulgaria	26 September to 1 October 2022 (CR)	28 April 2023
Canada	No individual review of the 2022 inventory submission	NA
Croatia	10–15 October 2022 (CR)	15 March 2023
Cyprus	5–10 September 2022 (CR)	1 May 2023
Czechia	10–15 October 2022 (CR)	2 February 2023
Denmark	26 September to 1 October 2022 (CR)	11 May 2023
Estonia	12–17 September 2022 (CR)	20 April 2023
EU	5–10 December 2022 (CR)	12 May 2023
Finland	12–17 September 2022 (CR)	26 April 2023
France	19–24 September 2022 (CR)	21 February 2023
Germany	10–15 October 2022 (CR)	2 March 2023
Greece	5–10 September 2022 (CR)	29 March 2023

⁹ Kazakhstan submitted its annual GHG inventories for 2022. However, Kazakhstan is considered to be a Party included in Annex I for the purpose of the Kyoto Protocol while remaining a non-Annex I Party for the purpose of the Convention (see document FCCC/KP/CMP/2009/21, para. 91).

¹⁰ Decision 22/CP.26.

Available at https://unfccc.int/process-and-meetings/transparency-and-reporting/reporting-and-review-under-the-convention/greenhouse-gas-inventories-annex-i-parties/inventory-review-reports-2022.

Party	Review dates (review type) ^a	Review report publication date	
Hungary	10–15 October 2022 (CR)	3 May 2023	
Iceland	19–24 September 2022 (CR)	4 May 2023	
Ireland	19–24 September 2022 (CR)	17 May 2023	
Italy	26 September to 1 October 2022 (CR)	12 April 2023	
Japan	29 August to 3 September 2022 (ICR)	28 February 2023	
Kazakhstan ^b	No individual review of the 2022 inventory submission	NA	
Latvia	10–15 October 2022 (CR)	12 April 2023	
Liechtenstein	19–24 September 2022 (CR)	2 February 2023	
Lithuania	5–10 September 2022 (CR)	19 January 2023	
Luxembourg	12–17 September 2022 (CR)	4 April 2023	
Malta	12–17 September 2022 (CR)	11 April 2023	
Monaco	19–24 September 2022 (CR)	5 May 2023	
Netherlands (Kingdom of the)	26 September to 1 October 2022 (CR)	15 May 2023	
New Zealand	12–17 September 2022 (CR)	2 March 2023	
Norway	12–17 September 2022 (CR)	28 March 2023	
Poland	26 September to 1 October 2022 (CR)	5 April 2023	
Portugal	26 September to 1 October 2022 (CR)	3 April 2023	
Romania	19–24 September 2022 (CR)	10 February 2023	
Russian Federation	No individual review of the 2022 inventory submission	NA	
Slovakia	26 September to 1 October 2022 (CR)	4 April 2023	
Slovenia	10–15 October 2022 (CR)	30 January 2023	
Spain	19–24 September 2022 (CR)	31 March 2023	
Sweden	12–17 September 2022 (CR)	11 May 2023	
Switzerland	5–10 September 2022 (CR)	24 February 2023	
Türkiye	No individual review of the 2022 inventory submission	NA	
Ukraine	No individual review of the 2022 inventory submission	NA	
United Kingdom	19–24 September 2022 (CR)	10 February 2023	
United States	12–17 September 2022 (CR)	Not yet published	

^a In the secretariat's programme budget for the biennium 2022–2023, the core budget provides for the organization of 44 individual inventory reviews during the biennium. Additional individual reviews could be carried out if supported through supplementary funding.

B. 2023 cycle of individual greenhouse gas inventory reviews

1. Greenhouse gas inventory submissions

- 10. The secretariat received original submissions of annual GHG inventories for 2023 from all 43 Annex I Parties (see table 2). The secretariat organized the 2023 review cycle taking into consideration the secretariat's programme budget for the biennium 2022–2023.
- 11. For the 2023 review cycle, the secretariat organized individual reviews of 10 of the submissions referred to in paragraph 10 above. Of the individual reviews, seven were organized in centralized reviews (between 11 and 22 September 2023) and three were

b See footnote 9 in this document.

conducted as in-country reviews (one held from 11 to 16 September 2023 in Wexford, Ireland; one held from 25 to 30 September 2023 in Ottawa, Canada; and one held from 2 to 7 October 2023 in Ankara, Türkiye). The review of Australia's first NIR under the Paris Agreement was conducted by the secretariat. Table 2 shows the review dates and type of review for each Party.

Table 2 **Submission and review of greenhouse gas inventories in 2023**

Original submission date				
NIR	CRF tables	Review dates (review type) ^a		
13 April 2023	13 April 2023 ^b	NA		
13 April 2023	13 April 2023	18–22 September 2023 (CR)		
14 April 2023	14 April 2023	18–22 September 2023 (CR)		
14 April 2023	14 April 2023	No individual review of the 2023 inventory submission		
12 April 2023	12 April 2023	No individual review of the 2023 inventory submission		
14 April 2023	14 April 2023	25–30 September 2023 (ICR)		
13 April 2023	13 April 2023	No individual review of the 2023 inventory submission		
12 April 2023	12 April 2023	18–22 September 2023 (CR)		
13 April 2023	26 April 2023	No individual review of the 2023 inventory submission		
14 April 2023	14 April 2023	No individual review of the 2023 inventory submission		
13 April 2023	13 April 2023	No individual review of the 2023 inventory submission		
15 April 2023	15 April 2023	No individual review of the 2023 inventory submission		
12 April 2023	12 April 2023	No individual review of the 2023 inventory submission		
13 April 2023	25 April 2023	No individual review of the 2023 inventory submission		
14 April 2023	26 April 2023	No individual review of the 2023 inventory submission		
13 April 2023	13 April 2023	No individual review of the 2023 inventory submission		
15 April 2023	15 April 2023	No individual review of the 2023 inventory submission		
15 April 2023	15 April 2023	No individual review of the 2023 inventory submission		
17 April 2023	14 April 2023	11–16 September 2023 (ICR)		
14 April 2023	12 April 2023	No individual review of the 2023 inventory submission		
21 April 2023	21 April 2023	No individual review of the 2023 inventory submission		
15 April 2023	15 April 2023	18–22 September 2023 (CR)		
	13 April 2023 14 April 2023 14 April 2023 14 April 2023 14 April 2023 12 April 2023 13 April 2023 14 April 2023 15 April 2023 16 April 2023 17 April 2023 18 April 2023 19 April 2023 19 April 2023 10 April 2023 11 April 2023 11 April 2023 12 April 2023 13 April 2023 14 April 2023 15 April 2023 16 April 2023 17 April 2023 18 April 2023 19 April 2023	NIR CRF tables 13 April 2023 13 April 2023 13 April 2023 14 April 2023 14 April 2023 14 April 2023 14 April 2023 14 April 2023 12 April 2023 12 April 2023 13 April 2023 13 April 2023 12 April 2023 12 April 2023 12 April 2023 12 April 2023 13 April 2023 14 April 2023 14 April 2023 14 April 2023 13 April 2023 13 April 2023 15 April 2023 15 April 2023 14 April 2023 25 April 2023 14 April 2023 26 April 2023 14 April 2023 26 April 2023 15 April 2023 15 April 2023 16 April 2023 14 April 2023 17 April 2023 14 April 2023 14 April 2023 14 April 2023 15 April 2023 14 April 2023 16 April 2023 15 April 2023 17 April 2023 14 April 2023 21 April 2023 <		

The simplified review of Australia's NIR under the MPGs for the transparency framework for action and support referred to in Article 13 of the Paris Agreement was conducted in accordance with the conclusions and recommendations from the 2023 joint meeting of LRs (see annex, paras. 15–19).

Original submission date					
Party	NIR	CRF tables	Review dates (review type) ^a		
Latvia	12 April 2023	12 April 2023	No individual review of the 2023 inventory submission		
Liechtenstein	13 April 2023	13 April 2023	No individual review of the 2023 inventory submission		
Lithuania	7 April 2023	5 April 2023	No individual review of the 2023 inventory submission		
Luxembourg	13 April 2023	13 April 2023	No individual review of the 2023 inventory submission		
Malta	12 April 2023	30 March 2023	No individual review of the 2023 inventory submission		
Monaco	11 April 2023	11 April 2023	No individual review of the 2023 inventory submission		
Netherlands (Kingdom of the)	13 April 2023	14 April 2023	No individual review of the 2023 inventory submission		
New Zealand	13 April 2023	13 April 2023	No individual review of the 2023 inventory submission		
Norway	15 March 2023	15 March 2023	No individual review of the 2023 inventory submission		
Poland	28 March 2023	28 March 2023	No individual review of the 2023 inventory submission		
Portugal	3 April 2023	3 April 2023	No individual review of the 2023 inventory submission		
Romania	6 April 2023	6 April 2023	No individual review of the 2023 inventory submission		
Russian Federation	18 April 2023	18 April 2023	18–22 September 2023 (CR)		
Slovakia	13 April 2023	13 April 2023	No individual review of the 2023 inventory submission		
Slovenia	14 April 2023	12 April 2023	No individual review of the 2023 inventory submission		
Spain	14 April 2023	14 April 2023	No individual review of the 2023 inventory submission		
Sweden	6 April 2023	6 April 2023	11–15 September 2023 (CR)		
Switzerland	13 April 2023	13 April 2023	No individual review of the 2023 inventory submission		
Türkiye	14 April 2023	14 April 2023	2–7 October 2023 (ICR)		
Ukraine	18 May 2023	18 May 2023	11–15 September 2023 (CR)		
United Kingdom	14 April 2023	14 April 2023	No individual review of the 2023 inventory submission		
United States	14 April 2023	14 April 2023	No individual review of the 2023 inventory submission		

^a In the secretariat's programme budget for the biennium 2022–2023, the core budget provides for the organization of 44 individual inventory reviews during the biennium. Additional individual reviews could be carried out if supported through supplementary funding.

2. Organization of reviews and composition of expert review teams

12. In accordance with the UNFCCC Annex I inventory review guidelines, the GHG inventory review process is conducted in two stages: initial assessment by the secretariat,

Australia submitted common reporting tables in accordance with the MPGs.

^c See footnote 9 in this document.

which results in status reports and assessment reports; and individual review by ERTs, which results in review reports.

- 13. The initial assessment stage provides an immediate quality assessment aiming to verify that the GHG inventory submission is consistent, complete and timely and that its format is correct. Status reports for 10 GHG inventory submissions subject to an individual review under the Convention were prepared and published on the UNFCCC website. ¹³ Assessment reports provide a preliminary assessment of the inventory of an individual Party and identify any potential inventory problems, which are then assessed during the individual review stage. ¹⁴ Assessment reports were prepared for all 10 Parties that were subject to an individual review under the Convention during the 2023 review cycle.
- 14. In the 2023 review cycle, the secretariat coordinated the review of the GHG inventories of 10 Parties (see para. 11 above). The reports on the reviews were in preparation at the time of publication of this document.
- 15. In 2023, the secretariat invited 181 experts to participate in the GHG inventory reviews, 51 of whom declined on account of other obligations, a heavy workload, lack of financial resources or other reasons.
- 16. In selecting members of ERTs, the secretariat seeks to ensure an overall geographical balance in the number of experts from Annex I and non-Annex I Parties. In the 2023 review cycle, 127 individuals from 57 Parties served as inventory experts on review teams, of which 57 were from non-Annex I Parties, 10 from Annex I Parties with economies in transition and 60 from other Annex I Parties (see table 3).
- 17. Between 2000, when individual reviews of GHG inventory submissions were first conducted during the trial period, and 2023, 621 individual experts from 119 Parties (40 Annex I Parties and 78 non-Annex I Parties) participated in GHG inventory review activities.
- 18. Table 3 provides a breakdown of the participation of experts by nominating Party in the 2023 review cycle (an expert participating in multiple reviews is counted as a different expert for each review). The table shows that experts from the following Annex I Parties were not involved in the review process in 2023: Belgium, Croatia, Cyprus, Czechia, EU, France, Hungary, Iceland, Ireland, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, Portugal, Russian Federation, Slovakia and Slovenia. There were several general reasons for experts not participating in the 2023 review cycle: (1) some Parties had nominated experts but those experts had not yet taken the training courses and passed the relevant examinations; (2) some Parties had not fully updated their nominations to the UNFCCC roster of experts and some nominated experts included in the roster were not available for the reviews; (3) some experts had a heavy workload or other obligations during the review period; and (4) some experts could not find funding for participating in the reviews.
- 19. Table 3 also shows that many Parties continued to strongly support the review process by providing multiple experts, with eight Parties contributing with four or more experts in 2023. Such strong support is a key factor for the success of the reviews.

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https://unfccc.int/ghg-inventories-annex-i-parties/2023.

¹⁴ Assessment reports are not published but are provided to the respective Party and to the ERTs for use in individual reviews.

Table 3
Number of experts participating in the 2023 greenhouse gas inventory review cycle, by nominating Party

Annex I Parties		Annex I Parties with economies in transition	Non-Annex I Parties	
Annex I Parties Australia - 10 Austria - 4 Canada - 8 Denmark - 3 Finland - 2 Germany - 2 Greece - 3 Italy - 2 Japan - 7 Netherlands (Kingdom of the) - 1	New Zealand – 2 Norway – 1 Poland – 1 Spain – 1 Sweden – 1 Switzerland – 2 Türkiye – 3 United Kingdom – 5 United States – 2		Non-Annex I Parties Algeria – 2 Argentina – 3 Bahamas – 1 Brazil – 5 Bhutan – 2 Chile – 2 China – 2 Colombia – 2 Côte d'Ivoire – 1 Cuba – 2 Egypt – 2 Georgia – 1 Ghana – 2 Guyana – 1	Mongolia – 1 Mozambique – 1 North Macedonia – 1 Republic of Moldova – 3 Saint Lucia – 1 San Marino – 1 Sao Tome and Principe – 1 South Africa – 5 Sudan – 1 Trinidad and Tobago – 1 United Arab
			Guyana – 1 India – 1 Iran (Islamic Republic of) – 2 Lebanon – 1 Mexico – 1	Emirates – 1 Uruguay – 1 Zambia – 1 Zimbabwe – 5

- 20. When inviting experts to participate as LRs, the secretariat seeks to ensure an overall geographical balance in the number of experts from Annex I Parties and non-Annex I Parties. It also takes into consideration the experts' experience in preparing and managing GHG inventories, previous participation in reviews, technical expertise in the GHG inventory sectors and successful completion of the training courses. In 2023, 12 experts from 11 Parties served as LRs, of which 4 were from Annex I Parties, 2 were from Annex I Parties with economies in transition and 6 were from non-Annex I Parties.
- 21. For each review, the secretariat invited two to four review experts for each sector and two generalists to cover cross-cutting issues. In accordance with the conclusions and recommendations from the 11th meeting of GHG inventory LRs, the secretariat sought to ensure that no land use, land-use change and forestry experts acted as LRs.¹⁵
- 22. New experts who have taken the training courses for reviews under the Convention and have passed the corresponding examinations can participate in an ERT.¹⁶ The secretariat continues to reinforce ERTs undertaking centralized reviews with new review experts, which is important for ensuring a sufficient number of experienced experts for future reviews. The secretariat made an extra effort in 2023 to ensure that the opportunity was given to all experts who had passed the relevant examinations for the training courses but had not yet participated in a review under the Convention to participate in the 2023 review cycle and gain experience. In 2023, 67 new experts who had taken the training courses and passed the examinations participated in reviews, assuming full responsibility as reviewers with some support from the LRs and experienced reviewers.

¹⁵ FCCC/SBSTA/2014/INF.17, para. 45.

As per decisions 12/CP.9, annex I; and 14/CP.20, annex. For more information on the training of review experts, see document FCCC/SBSTA/2020/INF.4, chap. V.

23. The secretariat is making an effort to further improve the timeliness of the publication of the review reports during the 2023 review cycle while maintaining the required quality, in particular by increasing the number of experts per team and updating the review materials.¹⁷

III. Meeting of greenhouse gas inventory lead reviewers

- 24. The 20th meeting of GHG inventory LRs was held in Bonn on 14 February 2023. A total of 47 experts from non-Annex I Parties and 69 experts from Annex I Parties were invited to the meeting. Of the 75 experts who registered for the meeting, 70 attended (56 in person and 14 remotely). Of the attendees, 33 were from non-Annex I Parties and 37 were from Annex I Parties. In addition, one representative of the European Commission attended the meeting as an observer. The 20th meeting of GHG inventory LRs was part of the 2023 joint meeting of LRs, which also included the 2023 meeting of LRs in preparation for the ETF (held on 13 February 2023) and the 10th meeting of LRs for the review of BRs and NCs of Annex I Parties (held from 15 to 16 February 2023).
- 25. The meeting facilitated the work of the LRs in fulfilling their task of ensuring the consistency of reviews across Parties and in providing suggestions on how to improve the quality, efficiency and consistency of the reviews. Such reports provide the SBSTA with input for its guidance to the secretariat on selecting experts and coordinating ERTs and the review process. LRs were also invited to provide guidance on matters such as review tools and materials and review report templates. The conclusions and recommendations from the meeting, for consideration by the SBSTA, and be found in the annex.

IV. UNFCCC roster of experts and availability of nominated experts

- 26. As at 25 September 2023, the UNFCCC roster of experts included 2,535 GHG inventory experts: 1,778 from non-Annex I Parties, 744 from Annex I Parties and 13 from intergovernmental organizations.²¹ Among them, 529 had passed all mandatory examinations to participate in the annual reviews of GHG inventory submissions under the Convention from Annex I Parties.
- 27. Each year, national focal points are requested to nominate more GHG inventory experts to the roster. In December 2021, before registration opened for the first cycle of the 2022 basic course of the training programme for review experts for the technical review of GHG inventories of Annex I Parties, the secretariat sent a letter to all national focal points calling for nominations of new experts who could participate in the reviews of GHG inventories and who would be available to take the basic course in 2022. The letter contained a link to the online form available on the UNFCCC website, which facilitates experts' self-nomination to the roster and approval by the national focal points.
- 28. In addition, in 2021–2022, the secretariat invited and encouraged nominated experts to successfully complete the mandatory training courses for reviews under the Convention and its Kyoto Protocol by passing all the relevant examinations. Further, the secretariat directly contacted experts who had participated in the basic course in recent years but failed one of the two mandatory examinations and encouraged them to retake the examinations, noting that examinations have been available online since 2021, thus addressing the issue of travel restrictions due to the coronavirus disease 2019 pandemic.

¹⁷ In accordance with decision 1/CMP.17, paras. 1–2.

¹⁸ As per decision 13/CP.20, annex; decision 22/CMP.1, annex, in conjunction with decision 4/CMP.11; and decision 24/CMP.1, annex II.

¹⁹ See decision 13/CP.20, annex, para. 48.

²⁰ As per decisions 13/CP.20, annex, para. 44; and 22/CMP.1, annex, para. 40(a).

²¹ The roster is available at https://www4.unfccc.int/sites/roestaging/Pages/Home.aspx.

V. Training programme for experts for the technical review of greenhouse gas inventories of Annex I Parties

- 29. The basic course of the training programme for review experts for the technical review of GHG inventories of Annex I Parties, mandated by the COP and implemented by the secretariat,²² provides a comprehensive introduction to the UNFCCC Annex I inventory review guidelines, an overview of the UNFCCC Annex I inventory reporting guidelines, guidance on procedures and approaches for the technical review of GHG inventories based on the methodological guidance provided by the IPCC and detailed information on the specific aspects of the review of the five GHG inventory sectors. The secretariat offers the basic course as an instructed course facilitated by instructors or, for experts with sufficient experience of national GHG inventories, as an online course without the support of instructors.
- 30. In 2023, one cycle of the basic course was held virtually (20 April to 26 June 2023). The final examinations were organized on an online examination platform with remote invigilation. In total, 43 experts took part in the instructed basic course in 2023 and 20 experts took the examinations. As a result, 13 experts (8 from non-Annex I Parties, 4 from Annex I Parties and 1 from an intergovernmental organization) became eligible to take part in the reviews. In 2023, the events organized by the secretariat for the technical review of GHG inventories of Annex I Parties did not involve facilitators or instructors.
- 31. Since June 2012, the secretariat has offered an online course on the review of complex models and higher-tier methods to both experienced and new experts. In this reporting cycle, no experts took the course.
- 32. The secretariat continues its efforts to facilitate the access of experts to the relevant training programmes, periodically invite national focal points to nominate technical experts for the training programmes, and provide information on the training courses on the UNFCCC website and by other means of outreach.

VI. Review tools and materials

33. Providing support for the UNFCCC reporting and review processes requires a number of information technology systems and tools that differ in purpose, scope, size and degree of support. They vary from extensive, complex databases, such as the data warehouse and the GHG Locator tool, to smaller, focused review tools serving particular analytical purposes in the review process, such as the Statistical Outlier Detection Tool.

A. Greenhouse gas data warehouse and review tools

34. In order to fulfil its mandates, the secretariat established a data warehouse for storing and managing data related to GHG inventories and other submissions. Such a complex database is needed to process the extensive sets of GHG data reported by Parties, and it enables key reports and review tools to be generated and information in the GHG data interface to be updated. An upgrade of the data warehouse addressing the revised UNFCCC Annex I inventory reporting guidelines and the UNFCCC Annex I inventory review guidelines and technology obsolescence issues was completed in 2019.

B. Aggregate information on greenhouse gas emissions by sources and removals by sinks

35. COP 20 requested the secretariat to compile and tabulate aggregate information and trends concerning GHG emissions by sources and removals by sinks from the latest available GHG inventory submissions of Annex I Parties, and any other inventory information, and to

²² Decision 14/CP.20.

publish that information on the UNFCCC website and in a stand-alone document.²³ The latest aggregate GHG information was published on 30 June 2023.²⁴

C. Greenhouse gas data interface

36. The GHG data interface is a portal on the UNFCCC website²⁵ that provides public access to GHG data reported by Parties under the Convention and its Kyoto Protocol. The data in the interface were updated in July 2023 to include information from the GHG inventory submissions that had been received as at 27 May 2023. A new update is anticipated to take place in November 2023, to include information as at 24 October 2023.

D. Standardized set of data comparisons

37. COP 20 requested the secretariat to develop and implement a standardized set of data comparisons and to include information on those data comparisons in its annual report to the SBSTA.²⁶ A total of 10 status reports were generated for the 2023 review cycle.

E. GHG Locator and other review tools

38. The GHG Locator tool presents the time-series data from the submitted CRF tables of all Annex I Parties in a user-friendly format.²⁷ It shows quantitative information (e.g. emission estimates, implied emission factors and activity data) and qualitative information (e.g. notation keys) reported by all Annex I Parties. The Comparison tool compares submissions and parameters in a user-friendly format.²⁸ Other review tools, such as the Statistical Outlier Detection Tool,²⁹ are mostly used internally by review officers to prepare necessary outputs during different stages of the review process.

F. Inventory virtual team room

39. The GHG iVTR is an online application facilitating the review of GHG inventories of Annex I Parties. It supports the consistency, timeliness and efficiency of the review process by providing a collaborative environment for the work of ERTs, Parties and the secretariat before, during and after the review week. The iVTR is a platform where users can share and store documents, raise and clarify issues identified during reviews, ask technical questions, exchange information, and prepare and monitor the progress of the review reports.

²³ Decision 13/CP.20, para. 8.

²⁴ FCCC/WEB/AGI/2023 (available at https://unfccc.int/documents/630411).

²⁵ https://unfccc.int/process-and-meetings/transparency-and-reporting/greenhouse-gas-data/ghg-data-unfccc/ghg-data-from-unfccc.

²⁶ Decision 13/CP.20, paras. 4 and 6.

Available at http://rt.unfccc.int/locator.

²⁸ Available at http://rt.unfccc.int/comparison.

²⁹ Available at http://rt.unfccc.int/sodt.

Annex

Conclusions and recommendations from the 20th meeting of greenhouse gas inventory lead reviewers

I. Introduction

- 1. The 2023 joint meeting of LRs was held in Bonn from 13 to 16 February 2023. The joint meeting combined the 2023 meeting of the LRs in preparation for the ETF (13 February); the 20th meeting of GHG inventory LRs (14 February); and the 10th meeting of BRs and NCs LRs (15–16 February).
- 2. The LRs took note of the outcome of the discussion on reporting and review matters at COP 27, and the secretariat's update on and plans for MRV and ETF reporting and review work in 2023.

II. Preparing for the enhanced transparency framework

A. Introduction

3. A total of 153 experts were invited to the session on the ETF. Of the 93 who attended, 42 were from Parties not included in Annex I to the Convention (non-Annex I Parties).

B. Biennial transparency report reviews: guiding principles, tools and review expert resources

- 4. The LRs, recalling the scope of the technical review outlined in paragraphs 146–149 of the MPGs for the ETF,¹ including the provision on paying particular attention to the respective national capabilities and circumstances of developing country Parties and the flexibility provisions related to the technical review,² requested the secretariat to operationalize these guiding principles in the review approach and the review tools (review practice guidance, checklist, technical expert review report template), taking into consideration the experience gained and relevant practices developed during the BR/NC and GHG inventory reviews of developed country Parties and, in particular, the technical analysis of biennial update reports submitted by developing country Parties.
- 5. The LRs noted that the system for conducting BTR reviews should build on the existing MRV system and should consider and aim to address the challenges and constraints encountered in reviews and analyses under the existing MRV system.
- 6. The LRs also noted that the secretariat has started preparing the technical expert review report template, the review checklist and guidance on review practices and approaches, in line with the key principles outlined in the MPGs and the key functionalities needed for the BTR review tools, as feasible. The LRs encouraged the secretariat, with the participation of experts, to test these tools during some of the reviews and technical analyses of submitted reports that reflect elements of the reporting provisions under the MPGs.
- 7. The LRs noted with appreciation that the secretariat plans to develop and implement a shared BTR review workspace for the secretariat, the technical expert review team and the Parties, similar to the virtual team room, in time for the review of first BTRs.
- 8. The LRs took note of the update on the development of the technical expert review report template and requested the secretariat to develop the template content and instructions, taking into account the guiding principles mentioned in paragraph 4 above, and to provide an update on progress at the next meeting of LRs.

¹ Decision 18/CMA.1, annex.

² See decision 18.CMA.1, annex, para. 157.

- 9. The LRs noted, on the basis of experience gained under the existing MRV system, that common practices and approaches could serve as useful guidance to technical expert review teams in promoting consistency across reviews. The LRs also noted that the review practices and approaches under the ETF will build on the existing practice guidance under the MRV system (e.g. GHG inventory review handbook, BR/NC review practice guidance and technical analysis practice guidance), while taking into account flexibility for developing countries that need it in the light of their capacities. The LRs further noted that review practices and approaches under the ETF are expected to evolve as additional review experience is gained.
- 10. The LRs took note of the information provided by the secretariat on the needs of experts for technical reviews under the ETF and expressed their appreciation for the secretariat's initiative to hold a side event at COP 27 with Parties' national focal points to raise awareness among Parties of the need to nominate and facilitate the participation of a larger number of qualified review experts for technical reviews under the ETF. The LRs noted with appreciation the call made by the Chair of SBSTA 57 for Parties to continue engaging in actions to expand expert resources and finding solutions to ensure the smooth operation of the technical expert review process under the ETF.
- 11. The LRs noted with appreciation the secretariat's assessment of the active and inactive review experts on the UNFCCC roster of experts and requested the secretariat to continue to explore actions to expand the number of active review experts, noting with concern the significant increase in the number of experts required for the technical review of the initial and subsequent BTRs.
- 12. The LRs emphasized the crucial role that Parties play in nominating and facilitating the active participation of national experts in future reviews of BTRs.
- 13. The LRs requested the secretariat to continue exploring ways to involve all eligible and interested reviewers in current review/analysis processes and to report its findings to the LRs at their next meeting.
- 14. The LRs welcomed the launch by the secretariat of a survey for experts and national focal points on priorities for increasing the number of active review experts in the UNFCCC roster and requested the secretariat to present the results of the survey at the next meeting of LRs. The LRs encouraged the secretariat to continue promoting initiatives and organizing events during SBSTA sessions to raise awareness among Parties and intergovernmental organizations of the need to nominate and support review experts and to reach out to potential new experts who have not yet been nominated.

C. Simplified review procedures of national inventory reports

- 15. The LRs discussed the implementation of the simplified review procedures under the ETF and noted that a simplified review of a Party's NIR involves the secretariat undertaking an initial assessment of completeness and consistency, in accordance with paragraph 155 of the MPGs. They concurred that these procedures should draw on experience gained from reviews of GHG inventories under the Convention and its Kyoto Protocol, specifically the initial assessments.³
- 16. The LRs noted that a review of the findings of the initial assessment will form part of the subsequent technical expert review. The LRs emphasized that the implementation of the simplified review procedures should be efficient and timely, taking into consideration the timelines for simplified reviews and that the results of the simplified review should be useful to the review process under the MPGs. The LRs concurred that simplified review procedures should be automated to the extent possible and in accordance with the applicable provisions.
- 17. The LRs welcomed the procedures presented by the secretariat on simplified reviews under the ETF and requested the secretariat to implement them, in accordance with paragraph 18 below, and to report on the progress of implementation at the next meeting of LRs. The LRs also requested the secretariat to continue assessing the procedures for simplified reviews

³ See decision 13/CP.20, annex, paras. 67–71.

and report its findings at the next meeting of LRs, and to develop the necessary review tools and the simplified review report template for consideration at the same meeting.

- 18. The LRs agreed that the simplified review as an initial assessment could cover:
 - (a) Completeness and timeliness of the NIR;
- (b) Identification of recalculations in the latest common year and the base year of the nationally determined contribution between the two most recent NIR submissions, not including recalculations in categories or subcategories that have an impact of less than 2 per cent on emissions or removals for these categories or subcategories and are below the threshold of significance⁴ for the Party under review;
- (c) Changes in notation keys and identification of new key categories in the latest common year and the base year of the nationally determined contribution between the two most recent NIRs;
- (d) Discrepancies between reference and sectoral approaches higher than 5 per cent in the latest reported year;
- (e) A comparison between implied emission factors reported for key categories, as relevant, and the range of implied emission factors from NIRs of developed country Parties for the latest reported year;
 - (f) Time-series consistency;
- (g) Use of global warming potential values in accordance with paragraph 37 of the MPGs;
 - (h) Use of higher tiers for key categories;
 - (i) Status of implementation of previous recommendations, as applicable.
- 19. The LRs noted that the development and implementation of the actions and measures mentioned in paragraphs 7, 14 and 17 above are dependent on the availability of resources.

III. Greenhouse gas inventory reviews under the Convention and its Kyoto Protocol

A. Introduction

- 20. The 20th meeting of GHG inventory LRs was held in Bonn on 14 February 2023. A total of 47 experts from non-Annex I Parties and 69 experts from Annex I Parties were invited to the meeting. Of the 75 experts who registered for the meeting, 70 attended (56 in person and 14 remotely), of whom 33 were from non-Annex I Parties and 37 were from Annex I Parties. In addition, one representative of the European Commission attended the meeting as an observer.
- 21. In accordance with the annex to decision 13/CP.20, the annex to decision 22/CMP.1 in conjunction with decision 4/CMP.11, and annex II to decision 24/CMP.1, the meeting helped to facilitate the work of the LRs in fulfilling their task to ensure the consistency of GHG inventory reviews across Parties and the quality and objectivity of the thorough and comprehensive technical examinations in the reviews, and in providing suggestions on how to improve the quality, efficiency and consistency of the reviews. These conclusions and recommendations will be reported to SBSTA 59 (November–December 2023). Such reports provide the SBSTA with inputs for providing further guidance to the secretariat on selecting experts and coordinating ERTs and the GHG inventory review process.

⁴ See decision 18/CMA.1, annex, para. 32.

⁵ As per decision 13/CP.20, annex, paras. 42 and 44.

⁶ As per decisions 13/CP.20, annex, para. 44; and 22/CMP.1, annex, para. 40(a).

B. Organization of the 2023 greenhouse gas inventory review process

- 22. The LRs took note of the information provided by the secretariat on the plan for organizing the 2023 GHG inventory review cycle and invited the secretariat to proceed with the remaining steps in organizing the 2023 review cycle taking into consideration the conclusions and recommendations outlined in paragraphs 23–29 below.
- 23. The LRs acknowledged that the 2023 review cycle will be particularly challenging for ERTs, the secretariat and Parties owing to the number of changes in reporting and review activities happening simultaneously. Annual submissions will be made outside a commitment period of the Kyoto Protocol for the first time since 2006. The review of the additional period for fulfilling commitments for the second commitment period (true-up period) will be conducted by January 2024 at the latest. Concurrently, Parties may already be preparing for the implementation of the MPGs for reporting under the ETF, including the use of global warming potential values from the Fifth Assessment Report of the IPCC. Therefore, there may be a need to adjust the review approach to ensure that it continues to be effective and efficient, and the LRs acknowledged their special role in that regard.
- 24. The LRs invited the secretariat to make minimal changes to the annual review report template for the 2023 GHG inventory submission, with the primary changes addressing the transition to a review without QELRCs. The LRs noted that, although discussions on the review report template for reviews of the 2024 and subsequent submissions extend beyond the GHG inventory to cover all elements of the BTR review and were discussed during the joint meeting of LRs, the experience gained in using the GHG inventory review templates could be useful for the implementation of these reviews.
- 25. The LRs noted the importance of reminding ERTs, in the opening presentation for the review week, about the unique circumstances of the 2023 review cycle, and that Parties are preparing for their 2024 submissions under the ETF. In particular, ERTs should be reminded that, since Parties do not have QELRCs, there will be no list of potential problems and further questions raised by the ERT (Saturday paper) in 2023, and accordingly Friday will be the last day of the review week. Further, the emphasis will shift from identifying underestimates for categories under Annex A to the Kyoto Protocol and the overestimation of removals in activities under Article 3, paragraphs 3–4, of the Kyoto Protocol, which guided the reviews for Parties with QELRCs in recent years, to verifying the accuracy of estimates and other remaining issues related to transparency, completeness, consistency and comparability.
- 26. The LRs noted that reviews in 2023 are subject to the UNFCCC review guidelines⁷ and that ERTs conducting reviews of inventory submissions in 2023 will need to carefully consider recommendations made in previous review cycles to assess whether they are still relevant.
- 27. The LRs highlighted the continued relevance of the provisional main findings in the 2023 review cycle, particularly given that developed country Parties will continue to follow the 2006 IPCC Guidelines for National Greenhouse Gas Inventories in their 2024 annual submissions and beyond, and encouraged ERTs to continue their efforts to prepare timely and useful provisional main findings focused on relevant issues for 2023, taking into consideration the transition mentioned in paragraphs 23, 25 and 26 above.
- 28. Noting that some Parties may submit their GHG inventory due in 2023 applying one or more elements of the MPGs under the ETF, the LRs concluded that the review approach should take into account the specific circumstances of the Parties' reporting, while ensuring adherence to the UNFCCC review guidelines guiding the review process.
- 29. Noting the need to increase the number of active review experts, the LRs requested the secretariat to explore options for involving in ERTs more experts who have passed the required examinations but have not yet participated in a review.
- 30. Noting the barriers to the participation of experts in the review process, the LRs reiterated the need for Parties to continue encouraging, supporting and facilitating the participation of their nominated experts in GHG inventory reviews to ensure the

⁷ Decision 13/CP.20, annex.

completeness of ERTs; an appropriate balance of expertise, gender and geographical representation in ERTs; and the high quality of review reports, in particular given the expected significant increase in the number of review experts required under the ETF.

C. Training of greenhouse gas inventory review experts in 2022 and future activities

- 31. The LRs welcomed the information on training activities undertaken by the secretariat in 2022 and on ongoing and planned training activities in 2023 for review experts for the technical review of GHG inventories of Annex I Parties.
- 32. The LRs stressed the importance for Parties to nominate experts with GHG inventory experience and robust sectoral technical expertise to the UNFCCC roster of experts, regularly update their nominations and support experts in completing the required training activities and examinations.
- 33. The LRs noted with concern the low rate of eligible experts emerging from the training and examination process and requested the secretariat to further explore the potential reasons for this and, if possible, identify measures to address this concern, and report its findings to the LRs at their next meeting.

D. Organization of the reviews of Kyoto Protocol true-up period reports in 2023

- 34. The LRs noted that decision 1/CMP.17, on the date of completion of the expert review process under Article 8 of the Kyoto Protocol for the second commitment period, sets 1 June 2023 as the deadline for completing the expert review process for the final year of the second commitment period. The LRs encouraged ERTs, LRs, Parties and the secretariat to expedite the review process in order to publish all annual review reports by that deadline.
- 35. The LRs also noted that the decision referred to in paragraph 34 above requests Parties, as appropriate, to submit their reports for assessing compliance with their commitments under the second commitment period by 24 October 2023.8 The LRs welcomed the secretariat's current plan to organize the review of these reports as early as possible.
- 36. The LRs requested the secretariat to draw on the experience gained in true-up period reviews of the first commitment period of the Kyoto Protocol when organizing the true-up period reviews of the second commitment period of the Kyoto Protocol.

E. Other matters

- 37. The LRs took note of the decisions adopted at COP 27 with direct implications for the GHG inventory reporting and review⁹ and the secretariat's plans for implementing the relevant actions related to the mandates therein in a timely manner.
- 38. The LRs welcomed the background paper prepared by the secretariat on the experience gained from 20 years of reviewing Annex I Parties' GHG inventories¹⁰ and concluded that this experience could be helpful to LRs and technical expert review teams in future GHG inventory reviews under the Convention and the ETF. Furthermore, the LRs agreed to:
- (a) Invite the secretariat, in collaboration with a small group of LRs, to prepare a compilation of conclusions and recommendations from meetings of LRs that is relevant for future technical expert review teams, and present it in the form of a background paper to be considered at the next meeting of LRs discussing BTR technical review issues;

⁸ Forty-five days after the completion of the true-up period for the second commitment period.

⁹ Decisions 6/CP.27, 7/CP.27 and 1/CMP.17.

¹⁰ GHG inventory reviews, in transition.

- (b) Request the secretariat, when developing the review handbook for the purpose of reviews under the ETF, to identify the sections of the current review handbook that are still relevant under the ETF and report its findings at the next meeting of LRs discussing BTR technical review issues;
- (c) Invite the secretariat to organize information sessions with the aim of sharing experience and lessons learned by experienced LRs in participating in GHG inventory reviews under the Convention and its Kyoto Protocol with a view to assisting future reviewers, Parties and the secretariat in the efficient transition to the technical expert review process under the ETF.
- 39. The LRs took note with appreciation of the activities undertaken by the secretariat for the successful management of the 2022 GHG inventory review process, including the ongoing timely preparation and publication of the review reports, noting their importance for the last review cycle of the second commitment period of the Kyoto Protocol and the actions for implementing the conclusions and recommendations from previous meetings of GHG inventory LRs.
- 40. The LRs noted that the development and implementation of the actions mentioned in paragraph 38 above are dependent on the availability of resources.

IV. Reviews of biennial reports and national communications under the Convention and its Kyoto Protocol

A. Introduction

- 41. The 10th meeting of LRs for the review of BRs and NCs of developed country Parties was held in Bonn from 15 to 16 February 2023. A total of 113 experts were invited to the meeting. Of the 78 experts who attended the meeting, 38 were from non-Annex I Parties and 40 from Annex I Parties. A total of 17 co-leads of the technical analysis of biennial update reports of developing country Parties participated in the meeting as observers.
- 42. In accordance with the UNFCCC review guidelines, both procedural and technical issues relating to the review of BRs and NCs of developed country Parties were addressed at the meeting with a view to facilitating the work of the LRs to ensure the consistency of reviews across Parties.

B. Approach and planning for the reviews of fifth biennial reports and eighth national communications

- 43. The LRs noted the action taken by the secretariat to prepare for the review of BR5s and NC8s¹¹ and the review and multilateral assessment schedule for 2023–2024.¹²
- 44. The LRs noted the improvements made to the BR5/NC8 review process, namely shifting review efforts to the pre-review week to ensure timely delivery of review reports, using a single integrated review report template for BR5s and NC8s with assessment tables

Under decision 1/CP.24, pursuant to decision 1/CP.21, para. 98, for Parties to the Convention that are also Parties to the Paris Agreement, BR5s shall be those that are submitted to the secretariat no later than 31 December 2022. Consistently with decision 1/CP.21, para. 98, for Parties to the Paris Agreement, following the submission of the BR5s, the MPGs contained in the annex to decision 18/CMA.1 will supersede the MRV system established by decision 1/CP.16, paras. 40–47, and decision 2/CP.17, paras. 12–31.

The submissions of 12 developed country Parties were scheduled to be reviewed from February to March 2023 through in-country reviews (5 Parties) or centralized reviews (7 Parties). This schedule will allow the reports on the technical reviews of theBR5s and NC8s to be published in time for those Parties to undergo multilateral assessment at SBI 59. The reviews of another 20 Parties will be conducted from April to November 2023 and the multilateral assessment will be conducted at SBI 60. The remaining Parties will be reviewed from January to April 2024 and subject to multilateral assessment at SBI 61.

included in annexes, and providing preliminary findings to Parties on Tuesday of the review week. The LRs requested the secretariat to collect and analyse experts' feedback on the review process and the improvements made and to present its analysis at the next annual meeting of LRs, including the analysis of potential for replicating the review practices in the BTR reviews, where relevant.

C. Improvements in the consistency of reviews

- 45. The LRs welcomed the enhanced tools for the technical review of BR5s/NC8s, including an integrated review report template for the reports on these technical reviews and a review checklist. The use of these tools will further improve the consistency and increase the effectiveness and efficiency of the reviews. To facilitate the effectiveness of the BR5/NC8 reviews, the LRs encouraged ERTs to allocate sufficient time for the reviews and to make extensive use of the tools so ERTs could benefit from them.
- 46. The LRs noted that, in the integrated review reports for NC8s and BR5s, the ERTs will continue to provide recommendations and encouragements to the Parties. Parties may find these recommendations and encouragements relevant, as appropriate, when preparing their first BTRs under the ETF. The LRs requested the secretariat to update the integrated review report template and the checklist for the review of NC8s and BR5s accordingly.
- 47. The LRs requested the secretariat to continue assessing the consistency of assessments and improvements in reporting across the review of BR5s and NC8s, as well as how reporting and review practices under the existing MRV arrangements have evolved through the BR review cycles and how these review practices can inform the reporting and technical expert review processes under the ETF, and present the assessment in the next meeting of LRs.
- 48. The LRs acknowledged the importance of the refresher seminar organized by the secretariat, including the hands-on practice in using the review report template for reports on the technical reviews of BR5s and NC8s and the review checklist, and the virtual team room for BRs, as well as in addressing the challenges that arise in the reporting and review process. The LRs welcomed this opportunity to exchange knowledge and share review skills among peers.
- 49. The LRs also welcomed the panel discussion on possible improvements to and optimizations of the review process, which covered both process- and substance-related topics.
- 50. The LRs request the secretariat to continue collecting information on and analysing the review-related issues raised by the ERTs during the review of BR5s and NC8s with a view to presenting its analysis for discussion at future meetings of LRs and to inform the review practice under the ETF, as appropriate.