

<Review comments by Governments on Section 1.1 - 2.4 (except Section 2.3.9) of the Second Order Draft of KP Supplement>

ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_001	Spain	1	223	223	here, we should refer to "eligible activities" (or elective, consistently with line 288) and not to "elected activities", as the GPG include information for all the activities, regardless of whether they have been elected or not (for example, even in the case that no country selects WDR, this document deals with how emissions and removals should be estimated and reported)		Accept with modification	"elective"
1_G_002	Sweden	1	223	224	Why do you differentiate between FM and other 3.4 activities here?		Noted	Change of status of FM between CP1 (elective) and CP2 (mandatory)
1_G_003	Japan	1.1	224	224	Suggest to replace "apply" with "are relevant" to employ the same wording as in the current GPG-LULUCF (page 1.11) to read the sentence as follows; "The supplementary methods and good practice guidance of this document are relevant to each Party included in Annex I", .		Accept	

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1_G_004	New Zealand	1.1	224	228	<p>Comment: It's not clear why the opening paragraph had to be changed at all from the original. Several of the changes introduce new meanings, eg, it states explicitly that the guidelines only apply to Parties who have ratified CP2, whereas before it said "generally". 'Generally' had value because it allowed the guidelines to apply more broadly, eg, in the interim period before parties have ratified the amended KP. There are a number of other changes as well, including explicitly excluding relevance to accounting, which is not accurate - accounting is referred to many times throughout GPG-LULUCF.</p> <p>Edit: Please retain original wording of guidelines unless there is a specific reason to change it, consistent with the terms of reference. Alternatively, we suggest this sentence could read ... "guidance of this document apply to each Party included in Annex I which is also a Party to the Kyoto Protocol" rather than "that have ratified the KP for the second commitment period" as otherwise it contradicts lines 258-259.</p>		Accept with modification	Delete "for the second commitment period" in 1.225 (SOD)
1_G_005	Brazil	1.1	233		are to report ANTHROPOGENIC emissions by sources...		Accept with modification	Rather than use the term "anthropogenic" we will specify "LULUCF activities" as "LULUCF activities as defined in Article 3.3 and 3.4 of the KP".
1_G_006	Spain	1	236	236	"and any human induced activity elected by the party" should be replaced by "and any other elective 3.4. activity selected by the party". This last sentence is more clear and specific.		Accept with modification	Only replace "selected" with "elected"

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1_G_007	Sweden	1	244	245	Relevance?		Accept	This is not relevant here, delete
1_G_008	Australia	1	250	253	Is this statement really required??		Accept with modification	Modified, to clarify
1_G_009	Finland	1.1	255	308	The introduction should also address the impacts of decision 15/CP.17 including that Agriculture and LULUCF sector reporting will remain separate under UNFCCC reporting as this has an impact on which categories will be reported under Agriculture and which under the activities under Article 3.3 and 3.4		Reject	The decision quoted does not impact what is reported under Agr and Art 3.3 and 3.4 for KP.
1_G_010	Finland	1.1	255	255	Please revise title to read... relationship "and associated terminology" between...		Reject	It's clear as it is and additional words would not clarify further
1_G_011	Brazil	1.1	257		A Party included in Annex I THAT IS A PARTY TO THE KP		Accept	
1_G_012	Sweden	1	266	273	In an example about consistency between UNFCCC and the KP, UNFCCC Cropland areas converted from Forest land after 1990 should either be reported as KP D or as KP equivalent forests under FM. But according to the "20-year rule" (or any new rule suggested by the IPCC 2006 GPG) Forest land converted to Cropland in 1990 should be reported as Cropland remaining Cropland from 2010. Thus, there is not an obvious link between the two (UNFCCC and KP). And for many reasons (as new GWP factors) the whole time series has to be updated and this would cut the link between former reported and new reporting.		Accept with modification	Add to "originated from forests since 1990 (Chapter I145.3, Volume 4, of 2006 IPCC Guidelines, Land converted to cropland" at the end also " and after the transition period within Cropland remaining Cropland, as required"

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1_G_013	Canada	1.1	272	272	Footnote 4: should say "See paragraphs 37 to 39 of the annex to decision 2/CMP.7"		Accept	
1_G_014	New Zealand	1.1	272	272	Edit: Correct the acronym from CECF to CEFC.		Accept	
1_G_015	Australia	1	280	280	Don't have caps for KP2 - should refrence to them be removed?		Reject	There are caps
1_G_016	Brazil	1.1	281	282	DELETE PARAGRAPH - IT IS MEANLESS		Accept	Delete last sentence in paragraph
1_G_017	Germany	1	281	281	As accounting is a policy matter it should be described which links between reporting and accounting are existing. What are the necessary steps that have to be taken from reporting requirements to accounting, e.g. with example?		Accept with modification	This sentence has been deleted
1_G_018	Spain	1	283	287	This explanation has already been included in the Overview Chapter, lines 151 to 155. Could be deleted here, or in the overview.		Reject	The overview chapter is a summary of the material existing in the other chapters.
1_G_019	Brazil	1.1	290	291	that can be elected by a country for the SECOND commitment period, namely CM, GM, RV and WDR if not already elected in the first commitment period.		Accept	

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1_G_020	Finland	1.1.	292	292	Please note that ,harmonizing does not necessarily reduce costs, when working systems exist and are in use already. There may also be other reasons for differences between UNFCCC and KP reporting, flexibility is needed.		Accept	Reference to costs are deleted
1_G_021	Brazil		294	295	It is good practice to apply the same forest definition for both UNFCCC and KP reporting. IPCC is introducing here as good practice (which is taken as mandatory by reviewers) something that the UNFCCC has not agreed upon. Please either delete the paragraph or replace mention to Good Practice.		Reject	This is only good practice, but not mandatory. Moreover the rest of the paragraph specifies what the decision requires parties to do should they decide not use the same definition.
1_G_022	Finland	1.1	294	294	"it is good practice to use the same definitions under the UNFCCC and KP" - please add a sentence reflecting that different definitions can be used when reasoned/justified.		Reject	See response to 1_G_021
1_G_023	Japan	1	306	306	In footnote 7, Chapter 5 of Wetlands guideline is not referred, however, Box 2.5.2 (line3499) for AR and the section 2.9.4.2 (line5957-5958) for CM refer chapter 5 of Wetland Guideline. In order to make consistency throughout KPSG, chapter 5 should be added to the explanation of the footnote 7.		Accept with modification	Parts of the footnote have been deleted

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1_G_024	Brazil	1.2	314	315	PLEASE REWRITE AS: estimate and report anthropogenic emissions by sources and removals by sinks, including non-CO2 GHG emissions associated with LULUCF activities.		Accept	
1_G_025	Spain	1	320	321	Reading this paragraph it gives the impression that a Party can't select elective activities in the second commitment period. Therefore, after "subsequent commitment periods," and before "consistently" the following sentence should be added: "Any Party can select any elective activity for the second commitment period, in addition to those elected in the first commitment period, if any"		Accept with modification	Folded into the sentence starting in 1.322 (SOD)
1_G_026	UNITED STATES OF AMERICA	1	320	322	This means that they are locked into a definitional standard. The implications are that from a remote sensing (RS) standpoint, as countries are implementing mapping and sampling systems based on RS data, that there is no way to reconcile the ability of a RS-assisted system to be reconciled with definitions; a certain sensor and/or technique may allow them to achieve a certain minimum mapping unit (MMU), or forest height class. The text should be revised to reflect this.		Reject	This paragraph is not about land identification
1_G_027	Brazil	1.2	322	323	Parties decide and report which, if any, activities under Article3.4 they elect, noting that FM is mandatory.		Reject	Manadatory nature of FM has been addressed (1.288 SOD)

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1_G_028	Canada	1.2	328	328	Footnote 8: should say: "According to annex to decision 16/CMP.1, paragraph 1(f),"		Accept	
1_G_029	New Zealand	1.2	328	328	Comment: Not clear why the words 'if applicable' have been added to this sentence - in what circumstances would a forest definition not be applicable? Edit: Delete 'if applicable' if no good reason for it.		Accept	
1_G_030	Australia	1	331		Figure 1.1. replace " identification and area estimate of lands" with " Identification and estimation of land areas"		Accept with modification	identification of land and estimation of land areas'
1_G_031	Norway	1	331	332	Please consider "subnumbering" the right-hand side of the table in the same way as it is done in the text.		Accept	The figure has been revised TSU to add to figure
1_G_032	Germany	1	334	361	Is there no possibility to internationally unify and standardize a forest definition, at least in certain categories of climate zones?		Noted	Such a definition exists, but cannot be mandatorily prescribed in GHG accounting
1_G_033	UNITED STATES OF AMERICA	1	334	339	The mapping criteria must be reconciled with the observation system. Please edit the text accordingly.		Reject	The observational system should be designed to be compatible with the forest definition parameters the country has selected

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1_G_034	Germany	1	343	344	Change: „In addition to the minimum area of forest, it is good practice that countries specify the minimum width...“ to „In addition to the minimum area of forest, countries should specify the minimum width...“		Reject	The word 'should' is reserved to action to be taken following decision text.
1_G_035	UNITED STATES OF AMERICA	1	343	344	It's good to define patch width. An area of concern is just how much land is so narrow as to defy mapping, but constitutes a large area in total. An example is road right-of-ways. It is hard to map these areas directly because in many cases, they are quite narrow. There are standards of ROWs for different classes of roads that could be used. Please ensure this is retained and consider expanding.		Reject	This is already explained at length in both 2003GPG and 2006GL.
1_G_036	Brazil		345	351	It is not up to the IPCC if countries can or cannot continue to report land that meets the definition of forest under a different land-use category or activity, even if it has been practiced in the first commitment period and has been accepted during the UNFCCC review process. This does not legitimate the action. If Parties find inconsistencies between the definition agreed by the CMP and the reality for reporting, that is an issue that has to be resolved within the UNFCCC process.		Accept	We agree that the IPCC cannot resolve this issue, nor do we want to endorse past practice. Here we therefore simply mention - without judgement - that this has occurred in CP1. Moreover, we introduce the notion that it is Good Practice to report the area affected by this exclusion and to also describe the implications for GHG emissions and removal estimates. If the areas or emissions involved turn out to be substantial then this issue can be addressed in future UNFCCC negotiations.

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1_G_037	Sweden	1	345	351	E.g. Cropland normally fulfils the FAO forest definition (has the potential of reach the forest definition thresholds) but the predominant land use is agriculture and thus such land is reported as Cropland and not as Forest land. The IPCC has now clarified this issue properly. However, what is the rationale behind explaining and spatially locate e.g. park trees fulfilling the Forest definition – the predominant land use is not forestry? A Party has nothing to gain from not reporting such trees and both park trees and trees in orchards are probably in a steady state. However, if such land is reported under any other Article 3.3 or 3.4 activity there are reasons for a more intense inventory.		Noted	We appreciate that this is considered a clarification. Our text contains no reference to spatially locating park trees - the revised text merely asks for reporting of the area involved and a description of implications (see previous response).
1_G_038	Brazil	1.2	348	349	Please delete sentence:'This practice has been accepted during the UNFCCC review process.		Accept	Sentence deleted.
1_G_039	Australia	1.2	352	358	Add an additional dot point: Show that by applying the exclusions that emissions are not underestimated or removals over estimated. In particular, if the areas of re-classified forest are subject to deforestation, countries must show that the emissions related to the deforestation are captured under KP accounting.		Accept with modification	We expanded bullet to request that the implications for Emissions and Removal be described. We cannot request that non-forest land (by definition) is reported as D when trees are removed as this would not be consistent with the definition of D in the decision text.
1_G_040	Germany	1	352	358	Please provide additional guidance how to document exclusion of areas, e.g. with an example.		Reject	The statement is clear and need not be elaborated in an example.

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1_G_041	UNITED STATES OF AMERICA	1	352	361	The reviewers took this to mean that a land that meets the forest criteria can still be classified otherwise, as non-forest land unless it at some point falls below the criteria. For example suburban lands that have greater than 30% tree cover could be called “other” until they fall below 30%. This mixes land use and land cover classifications, and is difficult to track. The authors should consider trying to clarify this point in the text.		Accept	We have revised the text to make the statements clearer.
1_G_042	Japan	1	357	358	This request is too demanding for Parties. From the point of view of data collection in national system, this request implicitly means that a Party has to create a huge additional data collection scheme just for detecting non-forest forest vegetation even if there is a national MRV system of KP forest estimation and accounting. This seems contradiction of the explanation to respect Parties' national system described in line 345 - 351. The first two requests in line 353 - 355 and in line 356 are transparently enough and feasible. In this regard, please delete the request in line 357 - 358.		Reject	If parties chose to define areas with trees that meet the definition of forest as non-forest land, they need to provide an estimate of the areas involved and the possible GHG implications - otherwise this method could be used to avoid reporting of D emissions.
1_G_043	Spain	1	357	358	This is not a UNFCCC requirement, and doesn't provide relevant information for emissions and removals. Delete this bullet.		Reject	If parties chose to define areas with trees that meet the definition of forest as non-forest land, they need to provide an estimate of the areas involved and the possible GHG implications - otherwise this method could be used to avoid reporting of D emissions.

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1_G_044	Brazil		359	361	... and this land is reported under an elected Article 3.4 activity, still have to report, and account, loss of carbon associated with removal of tree cover below the forest threshold. PLEASE clarify what happens IF this land is NOT reported under any elected Article 3.4 activity.		Accept	Added a statement to describe what happens if excluded lands are not reported in 3.4 activities.
1_G_045	Spain	1	367	367	the country must calculate not only the BGL and the margin, it also need to calculate the BGL included in the FMRL (decision 2/CMP.8, annex I, paragraph 1(k)(i))		Accept with modification	The FM BGL is the BGL included in the FMRL
1_G_046	Australia	1	369	369	replace with " Step 1.4: Establish a hierarchy among Article 3.3, FM and elected Article 3.4 activities to provide a framework for consistent attribution"		Accept	
1_G_047	Spain	1	369	369	We wonder if the appropriate text is "useful" or is "to be established"		Accept	Text is revised (see 1_G_046)
1_G_048	Sweden	1	372	373	Clarify how the non-human induced conversions should be reported (or as we suggest not be reported under the KP), to make it possible to trace such land and to clarify that no exclusion and double counting has been made.		Reject	This level of detail is addressed in Chapter 2
1_G_049	Finland	1.2.	375	356	How about WDR? It would be good note here that WDR has the lowest hierarchy among Article 3.4 activities.		Accept	

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1_G_050	Australia	1	376	376	Should Wetland Drainage and Rewetting be included in the list of Article 3.4 activities		Accept	
1_G_051	Spain	1	376	376	delete "and/or" and add "and WDR" after RV. See comment for lines from 388 to 390		Accept	
1_G_052	New Zealand	1.2	379	382	Comment: This paragraph is a good explanation of the heirarchy - please retain.		Noted	
1_G_053	Brazil		380	380	.. On which subsequent regrowth of forest... Please clarify that this regrowth is human induced, or refer when natural regeneration can be considered (section ???)		Reject	Any increase in carbon stock is accounted, whether human induced or not
1_G_054	Spain	1	382	382	Add, after 382,a bullet point specifying that "a land included under article 3.3. AR or D it should remain so, and will not be reported under 3.4., even if it is subject to a 3.4. activity. Therefore, 3.3. area will never be reduced. However, areas included under article 3.4. that are afforested or reforested will be reported under article 3.3. since the afforestation or reforestation".		Reject	This is already addressed in 1.371 (SOD)

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1_G_055	Japan	1.2	384	385	Suggest to rewrite this sentence to read "AR and D activities take precedence in the reporting hierarchy over any other elected Article 3.4 activities." Although Decision 2/CMP.7 explicitly states that FM is mandatory for the second commitment period, it does not mean that FM takes precedence over other elected 3.4 activities when multiple land uses occur on a land.		Accept with modification	
1_G_056	Spain	1	387	387	delete "and" and add, at the end of the sentence: "and WDR". See comment to paragraph from 388 to 390		Reject	See 1.388 (SOD) for justification
1_G_057	Spain	1	388	390	This is an inexact interpretation of the intention of the definition of WDR. The intention is that the national definition prevails over the international consideration of activities. "not accounted under any other activity" means that, if a Party has selected grassland management and WDR, and there is an area that is "grassland" according to national definition that is rewetted or drainage, this area, and emissions and removals associated to rewetting or drainage, would be reported under GM, but, if this same party decides that WDR is higher in the hierarchy than GM, emissions and removals could be reported under WDR. Therefore, it isn't true that WDR only covers the "residual" areas not included in other activities, and this should be corrected in the text as a country can decide to prioritize WDR in its hierarchy of 3,4, activities.		Reject	Decision text states that land can only be reported under WDR if that land is not already reported under any other elected or mandatory activity

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1_G_058	Canada	1.2	389	389	Footnote 9: should say: "See definition of WDR in annex to decision 2/CMP.7, para (1b)"		Accept	
1_G_059	Finland	1.2	390	390	WRD activity is eligible for organic soils, please change the word 'peatlands' to 'organic soils'.		Accept	
1_G_060	Brazil		393	393	.. unless a Party that meets all the necessary requirements choose to use the provision for Carbon Equivalent Forest Conversion		Accept with modification	

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1_G_061	New Zealand	1.2	395	398	<p>Comment: It is very important to take care when summarising or paraphrasing the original Durban decisions, to avoid altering the original meaning of the decisions. This description of the dates of eligible plantation forests is not accurate. CF lines 556-561. Please use the exact requirements of the decision wording.</p> <p>Edit: For example, you could replace the sentence with the following: "Parties only have this option if a number of conditions are met, including that (a) the forest plantation was first established through direct human-induced planting and/or seeding of non-forest land before 1 January 1990, and, if the forest plantation was re-established, that this last occurred on forest land through direct human induced planting and/or seeding after 1 January 1960; and (b) if a new forest of at least equivalent area as the harvested forest plantation is established through direct human-induced planting and/or seeding of non-forested land that did not contain forest on 31 December 1989, and this newly established forest will reach at least the equivalent carbon stock that was contained in the harvested forest plantation at the time of harvest, within the normal harvesting cycle of the harvested forest plantation." But as this is quite long, and does not cover all of the conditions, it may be better not to try and reproduce the rule in the overview section.</p>		Accept with modification	
1_G_062	Germany	1	407	407	<p>Delete first part of the sentence until "overlap". It is good practice to decide on hierarchies from the start, rather than wait for problems to arise.</p>		Accept with modification	

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1_G_063	New Zealand	1.2	412	416	<p>Comment: Where did this additional paragraph come from? It is not from Decision 2/CMP 7, and it is not accurate to say that the reporting and accounting requirements are the same for grassland and cropland - see section 4.2.8 of GPG-LULUCF. Also see specific Cropland emissions referred to in lines 653-654 of the SOD. Cropland involves tilling, resulting in CO2 and N2O emissions. It also has different emissions factors where Croplands overlap with organic soils.</p> <p>Edit: Delete this paragraph, and all suggestions throughout the document that Parties can estimate CM emissions using GM methododologies, if this is not explicitly provided for by the Terms of Reference (ie, 2/CMP7, 2006 Guidelines, etc). Also delete footnote 11.</p>		Accept with modification	We clarified that the methodology for estimation needs to be consistent, but that the reporting can be combined
1_G_064	Germany	1	415	416	<p>According to § 19 of 16/CMP1 and § 24 of 2/CMP.7 once land is accounted for, it must be accounted for all subsequent CPs. That means if there is a rotation between CM and GM even when land units slip to the not elected activity emissions and removals have to be accounted for, not only reported. Delete in line 416e "it is good practice to keep" and insert "a party must" delete "reporting" and insert "account for emissions from".</p>		Accept with modification	We have added the request to report AND ACCOUNT these emissions but we did not replace GP guidance with "must" because we only use must of shall were it is used in the decision text and this specific example is not covered in the decision text.

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1_G_065	Spain	1	426	427	Level 1 is not necessary. All parties reporting KP have to stratify the country into the six land use categories and associated subcategories to report under the Convention. Therefore, when elaborating additional information for the KP, this stratification is already done. This sentence could be deleted and replaced by a sentence at the end of line 429 "taking into account the stratification in the six land use categories and associated subcategories in the reporting of LULUCF sector under the Convention"		Reject	It is immaterial that some countries have already done the Level 1 stratification - they had to do this step and others will also have to do it.
1_G_066	UNITED STATES OF AMERICA	1	426	427	The six IPCC's LULC classes i.e. forest land, crop land, grass land, wetlands, settlements and other lands can be hugely problematic analytically. They cannot be directly mapped, and cross-walking from other classes (aggregating). Also, using the 6 classes to disaggregate is difficult. We might suggest that at a minimum the authors provide guidance as how finer classes relate to the 6; which wetlands are also forests etc. Some discussion of this might be warranted.		Noted	The appropriate guidance is already provided in the 2006GL
1_G_067	Spain	1	429	429	see comment to lines 426 and 427		Reject	See justification for 1_G_065
1_G_068	Australia	1	438	438	Earlier in section it is stated that the Forest definition of 16/CMP.1 is based on numerical values of parameters (ie a land cover definition). While in practice some parties have implemented this forest definition with a land use overlay, aren't Parties in step 2.2 really looking for change in forest cover not land use?		Accept with modification	The text implies that either land use or land cover maps can be used

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1_G_069	Sweden	1	440	442	n the IPCC 2003 GPG it was clear that land under ARD was accumulated from 1990 and this was also confirmed by the KP. However, Article 3.4 FM was worded differently; land under FM could not leave this category except for D during the CP1 (2008-2012). It can be interpreted that this allows land to leave FM before 2008 as not reported or to D, but after 2008 converted land is either reported as remaining FM or D. Does this new wording mean that land that e.g. is converted (non-human induced) from Forest land (managed) to any unmanaged land is reported as FM from 1990 and onwards?		Noted	This issue is elaborated later in the report (Ch 2)
1_G_070	Brazil		452	452	footnote 12 really belongs here?		Accept	Delete fn
1_G_071	Spain	1	457	457	this bullet goes beyond decision 2/CMP.7. this decision says that each party shall report and account for all emissions arising from the conversion of natural forests in planted forests. The decision doesn't say that this conversion has to be identified. The CMP decisions clearly say when a land or an area has to be "identifiable" and this is not the case for conversions. Delete this bullet point.		Accept with modification	Authors folded first bullet into previous text and further specification (georeferenced etc) for the second and third bullet

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1_G_072	Norway	1	458	459	This sentence is very complicated, please consider rewording.		Accept with modification	The surrounding text has been modified to enhance clarity
1_G_073	New Zealand	1.2	459	459	Comment: Referring to footnote 14, it would probably be best not to speculate about a CP3 at this stage. Any carry over of debits or credits after 2020 would need to be addressed through a separate COP decision. Edit: Delete footnote 14.		Accept	Delete fn
1_G_074	EU	1	472	478	The reasoning behind a narrow interpretation and a broad classification is not evident. These interpretations of WDR can lead to very different results in the delineation of land and subsequently of emissions. It could be useful to favour one interpretation as good practice.		Accept	Reference to the narrow interpretation removed - WDR refers to drained or rewetted lands since 1990.

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1_G_075	Germany	1	475	478	The alternative interpretation of wetland draining and rewetting proposed here refers to "a system of draining and rewetting practices". We see WDR either as a LUC activity, namely as draining or as rewetting, similar to reforestation and deforestation. There is no system of practices to afforestation or deforestation, so it doesn't seem logical to interpret WDR in this way. There are simply specified practices of re-draining and rewetting (just as there are of ARD). This could be interpreted as something like Wetland management (similar to FM), which is not an activity. To avoid confusion we suggest deleting this alternative interpretation. Also the referring to 2.12.1 for further details seems misplaced, since 2.12.1 gives no further details on this.		Accept	Reference to the narrow interpretation removed - WDR refers to drained or rewetted lands since 19+M10990. And we removed the reference to section 2.12.1
1_G_076	Canada	1.2	490	490	Should be "steps 2.3.1 and 2.3.2" instead of "steps 2.3 and 2.4"		Accept	
1_G_077	New Zealand	1.2	493	493	Comment: There is no need to add the words "(including the applicable base year)". This is not in the original GPG-LULUCF, and is confusing, as Kyoto reported estimates begin in 2008, not the base year. Please note, no changes should be made to the original text of GPG-LULUCF unless specifically required by Decision 2/CMP 7 or the 2006 IPCC Guidelines, or accordance with the ToR.		Accept	Delete the bracketed text

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_078	Brazil		494	499	Please remove table and text. Confusing in relation to benchmark, and not imperative for the supplement objectives		Accept	
1_G_079	Sweden	1	494	494	Add after "rules": "...for the second commitment period".		Accept with modification	Table deleted
1_G_080	Japan	1.2	496	496	Suggest to insert the word "zero" to read the line "...with a benchmark under either a base year, zero or a business-as-usual scenario, ..." to correctly reflect Table 1.1.		Accept with modification	Table deleted
1_G_081	Spain	1	496	496	There are more alternatives than by or business as usual scenario. For FM, there are reference levels based on linear extrapolation (that is not exactly the same as BAU projection or BY. This should also be corrected in the table 1,1,		Accept with modification	Table deleted
1_G_082	Sweden	1	496	497	Relevant informaiton is already in the table.		Accept with modification	Table deleted
1_G_083	Finland		498	499	Please use "reference level" instead of "business as usual scenario, or base year", to be consitent with the Durban decision.		Accept with modification	Table deleted

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_084	Sweden	1	498	499	Table 1.1.. Change "Business as usual, zero, or base year " to "Forest management reference level" and refer to the relevant section since it in fact could include other solutions than the three options listed (for instance historical average).		Accept with modification	Table deleted
1_G_085	Canada	Table 1.1	498		"Benchmark" is a somewhat confusing term to use here - perhaps it might be clearer to say "point of comparison" and refer to Reference Levels for FM		Accept with modification	Table deleted
1_G_086	Brazil	1.3	504	504	delete activities after AFOLU		Accept	
1_G_087	New Zealand	1.3	523	523	Comment: Should "periods" read "points in time"?		Accept with modification	Text has been adjusted

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_088	Australia	1	524	550	Why does the decision tree ask if "land is covered by trees"? This is not consistent with CMP decisions where ARD and FM criteria all relate to FOREST not trees. Land can be completely covered in trees but if these trees do not meet the height/cover thresholds of a forest then there can't be ARD or FM on these lands!!. Has this change been made to reflect the potential inclusion of a land use overlay in the forest thresholds (lines 345-351) or the fact that there may be young trees which do not yet reach the forest threshold? In either case a more appropriate solution would to be to retain use of the term FOREST but include a footnote to the figure to clarify the forest definition.		Accept with modification	Added footnotes to first question and AR/FM questions for clarification
1_G_089	Finland	1.3	533	538	Please make it more clear, that this text addresses only hierarchy between activities under Art. 3.4.		Accept	Added qualification to the text (1.536 SOD)
1_G_090	Japan	1.3	540	550	Suggest to reconsider the treatment of FM in Figure 1.2. Although Decision 2/CMP.7 explicitly states that FM is mandatory for the second commitment period, it does not mean that FM takes precedence over other elected 3.4 activities when multiple land uses occur on a land.		Reject	FM indeed takes precedence over other Article 3.4 activities

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_091	New Zealand	1.3	540	544	<p>Comment: This diagram, Figure 1.2. requires clarification that the "land use in the reporting year" is as at 31 December of that year. Suggest it is added or referenced to a footnote within each relevant decision diamond to clarify. In addition, reference in a decision diamond is made to "activities at any time since 1 January 1990" but this should be "since 31 December 1989". In addition, This diagram needs to be revised to reflect the fact that the natural disturbance provision can also be applied to A/R land.</p> <p>Edit: revise diagram to clarify reporting year is as at 31 December of that year, that activities take place since 31 December 1989 not 1 January 1990 and enable the decision to apply the natural disturbance provision to A/R land to occur.</p>		Reject	<p>(1) This is always true in inventory reporting and does not need to be mentioned here specially</p> <p>(2) only activities AFTER 31 December or SINCE 1 January can be reported</p>
1_G_092	Spain	1	540	544	<p>Figure 1,2,: this decision tree does not include all the situations. For example, What happens with 3,3, areas that have been affected by ND?</p>		Accept	<p>Figure 1.2 has been modified to address the example</p>
1_G_093	Australia	1	543		<p>Figure 1.2 "Has the land been elected under Article 3.4 activities since 1 January 1990?" - should this read "Has the land been subjected to any elected Article 3.4 activities since 1 January 1990"</p>		Accept	

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_094	Austria	1.3.	543	544	figure 1.2: This decision tree does not cover all possibilities correctly; the first question "Is the land covered by trees..." does not distinguish between deforested areas and areas temporarily unstocked as a result of human intervention. Austria proposes to reformulate this question to start with "does the area meet the definition of forest?".		Accept with modification	Added footnotes to first question and AR/FM questions for clarification
1_G_095	Canada	1.3	543	544	Figure 1.2, decision tree: questions 1 and 3 on the left branch should be revised since they might not consider correctly a land that could have been harvested in the reporting year as part of a regular harvesting program on forest and not as part of CEFC. Following the questions as they are now, this land could finish being reported as "Other" instead of "FM"		Accept with modification	Some arrows and diamonds have been revised
1_G_096	Canada	1.3	543	544	Figure 1.2 Decision tree for classification of land - in an effort to clarify status of land in terms of Article 3.3/3.4 the concepts of land use and land cover are blended. Resulting decision tree is inconsistent with tree as presented in Figure 4.2.5 GPG 2003. Using this decision tree it would be difficult to determine how to classify land in post-harvest cleared condition which is truly managed forest. Recommend tree revised and concepts of use and cover are not mixed.		Accept with modification	Added footnotes to first question and AR/FM questions for clarification

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_097	Spain	1	548	550	This paragraph does not include the case where a 3,4, area is afforested or reforested. Rephrase "If land was reported under an elected 3.4. activity in the previous reporting year, and it id not forest in the current reporting year, it is good practice..."		Reject	The case addressed in the comment is covered higher in the decision tree
1_G_098	New Zealand	1.3	551	555	Make it explicit in this paragraph or line 551 that it is referring to CEFC.		Accept	Words added to this effect
1_G_099	Sweden	1	574	574	"subsequent" and "contiguous" implies that we already now what will come after 2020. Reformulate the sentence		Accept	Text is now restricted to 2nd CP
1_G_100	New Zealand	1.3	577	578	Confusing sentence. Suggest this should read "...Article 3.4 applies to land that is subject to FM and any elected activity of CM,GM, RV and/or WDR ".....		Accept with modification	
1_G_101	Sweden	1	577	577	"subsequent" and "contiguous" implies that we already now what will come after 2020. Reformulate the sentence		Accept	Text is now restricted to 2nd CP

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_102	Spain	1	578	579	What does the sentence "or in any year of the previous commitment period" means? Does this mean that if a country selects CM for the 2CP will have to report the emissions and removals associated to that activity for all the years of the 1CP? If that is the case, the sentence should be deleted. Reporting will start from the onset of the activity or the beginning of the CP, whatever comes later, and, here, for activities selected for the second CP, this will affect only to the 2CP.		Accept with modification	Clarifying text has been added/text has been revised
1_G_103	Canada	1.3	580	580	Footnote 17 should refer to "STEP 2.3" instead of "STEP 1.3"		Accept	
1_G_104	New Zealand	1.3	580		Footnote 17 "As stated in STEP 1.3 above.." there is no STEP 1.3 above, what is footnote referring to? Previous section has STEP 1.3 but it is referring to natural disturbances and doesn't cover national circumstances.		Accept	Updated to STEP 2.3
1_G_105	Sweden	1	581	585	This section should be rephrased in lines with the intention of the KP.		Accept with modification	The text has been clarified, however, it is not clear what the reviewer considers to be out of line with respect too the intent of KP.

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_106	Sweden	1	582	583	Suggest to change "subsequent and contiguous" to "second" since that is all we know for the moment.		Accept	The text has been clarified, however, it is not clear what the reviewer considers to be out of line with respect too the intent of KP.
1_G_107	New Zealand	1.3	592	594	Comment: This sentence is confusing. What about CEFC land that would otherwise be reported under Article 3.3 but is instead reported under Article 3.4 FM? It might be clearer just to specify that where land is subject to a non-forest Article 3.4 activity, but is required to be reported under either Art 3.3 D or FM due to their higher precedence in the heirarchy, it is good practice to identify the lands subject to both activities using secondary classifications.		Reject	This para is about 3.3, not about CEFC
1_G_108	Japan	1.3	595	595	Suggest to delete FM in this line to read "The decision tree implies that A/R and D have precedence..." Although Decision 2/CMP.7 explicitly states that FM is mandatory for the second commitment period, it does not mean that FM takes precedence over other elected 3.4 activities when multiple land uses occur on a land.		Reject	FM indeed takes precedence over other Article 3.4 activities

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_109	Spain	1	602	608	replace the begining of the paragraph "AR land" by "land clasiffied as forests at any time since 1990, including AR land" and the sentence continues "and subsequently deforested". According to the definition of deforestation, any human induced land use change from forest (not necessarily AR forest) to other land use is considered deforestation.		Accept	
1_G_110	New Zealand	1.3	606	608	<p>Comment: As noted above, for lines 395-398, but here the decision is paraphrased, but differently when compared with lines 396-398. Compare with actual decision text 556-562. It is important to take care when summarising or paraphrasing the original Durban decisions, to avoid altering the original meaning of the decisions. This description of the dates of eligible plantation forests is not accurate. Please use the exact requirements of the decision wording.</p> <p>Edit: Please revise the sentence to include the correct dates, eg, "and first established through direct human-induced planting and/or seeding of non-forest land before 1 January 1990, and, if the forest plantation was re-established, that this last occurred on forest land through direct human induced planting and/or seeding after 1 January 1960".</p>		Accept with modification	Footnote added referring to 2/CMP7, para37(a)

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_111	Japan	1.3	611	612	Request to deleted the sentence as it is a confusing description. If an FM land is converted to other elected 3.4 activities, it will be a D land, and if an FM land is reclassified to other 3.4 activities when FM and other 3.4 activities are occurring on the same land, it would be inappropriate because of inconsistent land reporting hierarchy unless methodological changes are introduced, and all the time series data are subsequently recalculated. The sentence could be rewritten such as "Land cannot be transferred from FM to another elected Article 3.4 activity unless methodological changes (e.g., a land reporting hierarchy change) are introduced."		Reject	A potential future methodological change cannot be discussed here
1_G_112	Netherlands	1	615	618	Compared to chapter 4 of the GPG LULUCF, the revised guidance appears to introduce the identification of more subcategories as good practice. This makes would make it even more complicated to keep track of all land-use changes and to follow land from one sub-division to another. It could lead to misinterpretations. For reporting, it will become extremely complex to generate automated calculations of AD and EF with all these possible transitions		Noted	New subcategories were introduced by CMP decisions, e.g. CEFC

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_113	New Zealand	1.3	615	618	This paragraph could do with detail or timing around the definition of D land, to prevent replanted "harvested" land ending up in this category and claiming removals.		Reject	By definition replanted harvested land is not D
1_G_114	Sweden	1	624	624	"subsequent and contiguous" implies that we already now what will come after 2020. Delete these words here. Also change "periods" to "period".		Accept	Text is now restricted to 2nd CP
1_G_115	Sweden	1	627	627	"subsequent and contiguous" implies that we already now what will come after 2020. Delete these words here. Also change "periods" to "period".		Accept	Text is now restricted to 2nd CP
1_G_116	Canada	1.3	629	629	Since FM is a mandatory category under KP reporting for the second and subsequent commitments period, text in this line should say: "The amount of lands under FM and any elected Article 3.4 categories, i.e. CM, GM, RV and WDR categories"		Accept with modification	
1_G_117	Norway	1	629	631	The wording suggests that FM is elected, please clarify.		Accept	

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_118	EU	1	632	637	Examples of changes concerning WDR are not included. The possibility depends on the interpretation of WDR (see above), but it would be helpful to be explicit and add a comment or an example.		Accept	An example has been added
1_G_119	New Zealand	1.3	633		add the word "to" between...Article 3.4 category" and "the Article 3.3 A/R"		Accept	
1_G_120	Norway	1	633	634	Please rephrase this sentence, it is not understandable as it is written now.		Accept	
1_G_121	Norway	1	643	644	Please clarify what the "Supplementary Guidance" is, is it the "KP supplement"?		Accept	Decided to use "this supplement" as KP supplement throughout the report.
1_G_122	Netherlands	1	645	695	Compared to chapter 4 of the GPG LULUCF, the revised guidance appears to introduce the identification of more subcategories as good practice. This makes would make it even more complicated to keep track of all land-use changes and to follow land from one sub-division to another. It could lead to misinterpretations. For reporting, it will become extremely complex to generate automated calculations of AD and EF with all these possible transitions		Noted	
1_G_123	Sweden	1	656	656	add "and non-CO2 GHG emissions" after "Carbon stock changes".		Accept with modification	

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_124	Japan	1.3	661	663	Request to delete the sentence as it is over-prescriptive to recommend to report a sub-division of the deforested area, or alternatively, "recommend" should be replaced with "encouraged".		Accept	
1_G_125	Spain	1	665	665	Instead of "transition" write "change"		Reject	Suggested verb does not clarify the meaning
1_G_126	Japan	1.3	666	668	Request to delete the sentence as it is over-prescriptive to recommend to report a sub-division of the deforested area, or alternatively, "recommend" should be replaced with "encouraged".		Accept	
1_G_127	Japan	1.3	686	688	Request to delete the sentence as it is over-prescriptive to recommend to report a sub-division of the deforested area, or alternatively, "recommend" should be replaced with "encouraged".		Accept	
1_G_128	Australia	1	689	690	Article 3.3 are primarily land cover change activities while Article 3.4 are land use activities. Suggest you change to read" The following examples illustrate how Article 3.3 or 3.4 activities are to be reported during the second committment period (CP2). "		Accept	

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_129	EU	1	697	715	Entries in the Example tables under "Reporting solution" are left blank for activities not part of the example. Blank entries can be confusing, a simple "-" or "N/A" in these fields would be of use.		Accept with modification	Text on meaning of blank cells is added
1_G_130	EU	1	697	715	To better identify the activities concerned the entries under "Activity" and changes to the "Status" could be formatted in bold font.		Noted	
1_G_131	Sweden	1	698	699	Suggest to find another abbreviation than NE (for instance N/E) since it is used for Not Estimated in the reporting and may confuse readers.		Accept	
1_G_132	Australia	1	700	701	example 4: If conversion to grassland occurred in 2015 why could party report these lands under GM or RV from 2010? Is this a typo? Shouldn't it be 2015?		Accept	
1_G_133	EU	1	700	700	Under activities GM and RV in field "Reporting solution": should the year not be 2015 instead of 2010?		Accept	

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_134	Germany	1	700	701	Delete in column 6: "2010" and insert "2013". Rationale: the 2.CP started in 2013 and GM was elected for the 2.CP. Furthermore delete "OR" and delete ". 2010". Instead insert "2013". Rationale: as RV was elected for the whole 2.CP and nothing in the example outlines hints to a RV started at 2010.		Accept with modification	
1_G_135	New Zealand	1.3	700	701	Comment: Box 1.1 Example 4. Should "Report for all years 2010 onwards" in reporting solution row under GM and RV both read "from 2015 onwards"? Edit: Check years given in the reporting solutions.		Accept	
1_G_136	Norway	1	700	701	In the example 4 "Report for all years 2010 onwards": should not it be "2015"?		Accept	
1_G_137	Spain	1	700	701	In example 4, under columns headed by GM and RV, instead of "2010" write "2015"		Accept	
1_G_138	Japan	1	705	707	In the comments cells for example 6 and 7, there is a request that "it is recommended to include this land under a sub-division of CM...". "It is recommended" is too strong request. More weak wording such as "encouraged" is better to use here. There is no rule making sub-division for reporting in the CMP decisions.		Accept with modification	
1_G_139	Australia	1	707	708	Typo - change 2103 to 2013		Accept	

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1_G_140	EU	1	707	707	Under activities CM in field "Reporting solution": Year 2103 should probably be 2013.		Accept	
1_G_141	Germany	1	707	708	Delete in the line entitled "status in CP2" in box 6 "E" and insert "NE", GM was not elected.		Accept	
1_G_142	Norway	1	707	708	In the example 7, "As in Example 6, report this land as CM fraom 2103 onwards". We think this date is wrong, please verify.		Accept	
1_G_143	Japan	1	710	710	The explanation of "FM is higher in the reporting hierarchy than the elected activities" in the comments cell should be changed such as "Any other article 3.4 activities other than WDR is higher in the reporting hierarchy than WDR" in along with the hierarchy rule set out in decision 2/CMP.7.		Reject	FM indeed takes precedence over other Article 3.4 activities
1_G_144	Germany	1	713	714	Delete in the line entitled "status in CP2" in box 8 "E" and insert "NE", WDR was not elected.		Accept with modification	
1_G_145	UNITED STATES OF AMERICA	2	1055	1061	Unmanaged lands are a long-running issue http://www.ipcc.ch/ipccreports/sres/land_use/index.php?idp=302 There needs to be verification that they are indeed unmanaged, with no anthropogenic activity. This is of course hard to do, but explicit mention of it would be valuable		Reject	There is no decision text that requires a verification of absence of management

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1_G_146	Spain	2	1058	1059	At the end of line 1058 add "or accounting". The sentence will then read "there are no reporting or accounting requirements for emissions from...."		Accept	
1_G_147	Australia	2	1078	table 2.1.1	Is this list really exhaustive? Just to test - for example, a "grassland" may transition to a "managed forest" and still be GM - not just AR. Equally, a managed forest may transition to grassland and still be GM. How would a conversion from grassland to wetland be GM and the same not apply to a conversion from CM to Wetland? Can 'Other land' support a forest?		Accept with modification	Footnote & table entries have been updated
1_G_148	Canada	2.1	1078	1079	Table 2.1.1 has an initial text that says: "Bold font indicates mandatory reporting categories", but no bold font was applied on any of the related KP categories in the table.		Accept	Bold font has been added

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1_G_149	EU	2	1078	1079	<p>The association of the UNFCCC category "Settlement" as KP activity "RV" is too simplistic. The definition of RV ("direct human-induced activity to increase carbon stocks on sites through the establishment of vegetation..."). Where e.g. grassland was converted to settlement the changes in carbon stocks are likely to decrease rather than increase for the total area of change. The total area changed to settlement also includes sealed areas without vegetation (car park, buildings, roads, etc.)</p> <p>It may be worth mentioning that RV is only a possible activity.</p>		Reject	The table demonstrates POSSIBLE transitions - so an industrial land use or road that is converted back to vegetation would be RV.
1_G_150	EU	2	1078	1079	<p>The association of the UNFCCC category "Grassland" as KP activity "RV" is too simplistic. The definition of RV ("direct human-induced activity to increase carbon stocks on sites through the establishment of vegetation..."). Where grassland was converted to wetland it does not necessarily follow that vegetation is being established.</p>		Reject	See comment G_149

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1_G_151	EU	2	1078	1079	Under Notes: "WDR only applies ...". Presumably, WDR only applies when it is elected. As phrased the sentence seems to imply that a) WDR automatically applies when none of the other elective activities under Article 3.4 have been elected b) WDR is lowest in the hierarchy of electable activities. WDR is therefore treated as a broad classification rather than a specific practice (see Chapter I, 472-478). Confirmed by stement in lines 1111-1112.		Accept with modification	Text has been added to clarify
1_G_152	Finland	2.1	1078	1079	Add ** marks to column Grassland D, D		Accept	
1_G_153	Germany	2	1078	1079	Bold fonts are missing, all FM, AR and D should be in bold font. Furthermore *** should read "According to /CMP.7 Annex §1(b) WDR can only be applied to all lands which are rewetted since 1990 and that are not accounted for under any other activity". As opposed to the original statement, this allows a Party to account for WDR on GM when CM or RV were elected.		Accept	
1_G_154	Germany	2	1078	1079	Figure 2.1.2 includes CEFC. CEFC should also be reflected in table 2.1.1.		Reject	This would make the table unnecessarily complex and is a very special case and caption already indicates that not all possible transitions are included (CEFC is a subcategory of FM)

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_155	UNITED STATES OF AMERICA	2	1078	1094	With respect to Table 2.1.1 and Figures 2.1.1 and 2.1.2: The transitions can be more complex than this by far, especially considering these broad, loosely defined LULC classes. The future guidance on wetlands should help.		Noted	And we state that not all possible transitions are shown - clearly this is already very complex.
1_G_156	Japan	Table2.1.1	1079		"Other land" in "final" land use category which was initially cropland or grassland, should not be obligated to be reported under CM or GM. Since the net-net accounting rule for CM and GM has not been changed since KP1, methods for accounting should not be changed from Chapter 4 of GPG-LULUCF. Paragraph 24 of the annex to decision 2/CMP.7, "Once land is accounted for under Article 3, paragraphs 3 and 4, this land must be accounted for throughout subsequent and contiguous commitment periods," should be read as "once land is accounted for under Article 3, paragraphs 3 and 4 under a commitment period, this land must be accounted for throughout subsequent and contiguous commitment periods."		Reject	The table makes it clear that the obligation to report as CM and GM only applies if the land was previously reported in either CM or GM.
1_G_157	Finland	2.1	1085	1086	There should be a footnote some text that the figures do not address the split between reporting under the agriculture sectors and cropland/grassland.		Reject	This is clear from the context

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_158	Canada	2	1089	1089	Figure 2.1.2: Suggest clarifying that "ND" boxes in the diagram refer to natural disturbances in relation to the provision to exclude emissions from natural disturbances from the accounting (i.e. that NDs do occur on other lands, but are only relevant here for A/R and FM in the context of accounting).		Accept	Footnote has been embellished
1_G_159	Canada	2	1089	1092	Figure 2.1.2 Can ND activities happen on D and WDR land?		Accept	Revisions as per 1_G_158 will clarify that ND cannot occur on D and WDR lands.
1_G_160	EU	2	1094	1094	The comment of WDR on cropland would appear to also apply to WDR on grassland, i.e. WDR can only occur on grassland when GM is not elected.		Accept with modification	Figure has been modified and footnote on WDR removed
1_G_161	Spain	2	1094	1094	the sentence in this line does not reflect the spirit of the CMP decision. If a party selects WDR and CM, and has an area of cropland that is also drained, depending on the hierarchy of 3,4, activities it could be reported and accounted under one of them. In the case it is reported under CM, it won't be reported under WDR, and vice versa. Delete this sentence, and check the interpretation of the definition of WDR		Accept	Deleted

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_162	Brazil		1102	1104	see comment above for lines 345 - 351 (Which reads: It is not up to the IPCC if countries can or cannot continue to report land that meets the definition of forest under a different land-use category or activity, even if it has been practiced in the first commitment period and has been accepted during the UNFCCC review process. This does not legitimate the action. If Parties find inconsistencies between the definition agreed by the CMP and the reality for reporting, that is an issue that has to be resolved within the UNFCCC process.		Accept with modification	The text the comment referred to has been deleted and reference is made to Section 1.2
1_G_163	Canada	2.1	1112	1113	The statement "The area subject to FM can be smaller than the area of managed forest under UNFCCC reporting..." might not be completely accurate, since the flexibility that allows to have differences in the land and land-use definitions between UNFCCC and KP reporting could result in cases where area subject to FM can be larger than the area of managed forest under UNFCCC, e.g. a Party could be reporting areas subject to FM under KP in area reported as CL under UNFCCC (see fig 2.1.2). This statement would be more accurate if changed to something like: "The area subject to FM can be different, usually smaller, than the area of managed forest under UNFCCC reporting..."		Accept	
1_G_164	New Zealand	2.1	1121	1121	Amend Figure 2.1.2 to show that deforestation can occur in unmanaged forest as stated here.		Reject	The figure shows the end state

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_165	New Zealand	2.1	1124	1125	Decision text paraphrased again, compare with lines 556-562		Accept	Text has been modified to keep it consistent with decision text
1_G_166	UNITED STATES OF AMERICA	2	1124	1127	This is complex accounting. Why consider that they can be “re-established in a different location”? It’s difficult enough to just track changes in state through time. Why not just stop there? That new planatations will be re-established should just be part of the national accounting system. Please consider revising the text accordingly.		Accept with modification	
1_G_167	Spain	2	1130	1131	Lands under CM can be different to UNFCCC croplandarable/tillage lands. Lots of croplands are coverted to settlements, or to grasslands, or to forests. In croplands under UNFCCC, these lands will change from cropland to other categories, while in the KP, some of them (specially in the case that there aren't other 3.4. activities elected) will stay in CM activity. Therefore, we suggest changing the sentence "cropland management are largely identical" to "cropland management can be similar"		Accept	
1_G_168	Canada	2.2	1148	1148	Should be "Decisions 2/CMP.7 and 2/CMP.8 state..." instead of "Decision 2/CMP.7 states...", according to relates footnotes		Accept	
1_G_169	Spain	2	1148	1148	Change the begining of the sentence: "Decision 2/CMP.7 and decision 2/CMP.8 state that...."		Accept	

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_170	New Zealand	2.2.2	1156		Should this heading include Article 6 activities as well?		Reject	No material discussion of Art 6 activities included here.
1_G_171	Japan	2.2.2	1157	1157	Suggest to insert "partially" in the parentheses to read "(which partially replaced Decision 15/CMP.1)", to be precise.		Accept	Reference to old decision has been deleted
1_G_172	EU	2	1165	1166	Unnecessarily complex and open to interpretation. At first glance it seems to imply that geographic areas of activities are delineated by using the data given here (legal, administrative or ecosystem). Rather, activities could be reported for areas delineated along georeferenced legal, administrative or ecosystem boundaries. The article "the" before "geographic areas" confounds the issue. Suggested to modify the phrases to e.g. "... that delineates geographic areas as reporting zones that cover multiple Article 3.3 and elected Article 3.4 activities." Comment: "polygon" usually refer to a vector format of delineating features, although areas may be delineated in raster format.		Accept with modifications	Text reworded to clarify
1_G_173	EU	2	1166	1167	Delineating the geographic areas of activities by using the data given here (legal, administrative or ecosystem) is incoherent. Rather, activities could be reported for areas delineated along georeferenced legal, administrative or ecosystem boundaries.		Accept with modifications	Text reworded to clarify

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_174	EU	2	1172	1173	It it proposed that the word "polygons" be removed. Phrase could be modified to: "...of all land and subject to a single Article 3.3 and 3.4 activity." Wording in line with Figure 2.2.1		Accept with modifications	Text reworded to clarify
1_G_175	Sweden	2	1174	1180	This section concludes that the number of reporting areas will affect the overall uncertainty. This is only true in case the reporting areas are taken into account in the design of the greenhouse gas inventories. If not, overall uncertainty will not be affected (e.g. when a national forest inventory is used as a basis for the reporting.)		Accept with modification	
1_G_176	Germany	2	1177	1179	Change to: „Thus, it is good practice to define the boundaries of geographic areas taking into account transparency and uncertainty.“ The recent text, naming a minimum number of 1 by at the same time using terms like „relatively small“, is prescriptive		Accept with modification	
1_G_177	Canada	2.2	1179	1180	This should be clarified. According to the author, how is uncertainty affected? Increasing the number of areas would likely reduce uncertainty, not increase it. Suggest removing the sentence unless the author is going to elaborate		Accept with modification	Cf comment 1_G_175

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_178	EU	2	1181	1182	Suggested to change phrase to "...geographic boundaries with complete coverage and without overlaps." Defining and reporting the boundaries does not ensure complete coverage etc.		Accept	
1_G_179	New Zealand	2.2.2	1186		should read"to Article 3.3, FM and other Article 3.4 activities (if elected)"		Accept	
1_G_180	Brazil		1190		Should refer only to land, as land and units of land have been combined - see line 283 of the report.		Accept	
1_G_181	EU	2	1190	1191	For consistency "...all lands and units of land..." could be changed to "...all units of land and land..". The use of the plural "lands" is not evident.		Accept with modification	
1_G_182	New Zealand	2.2.2	1190	1191	remove"and units of land"		Accept	

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_183	EU		1193	1193	"...identifies lands...". The term of "units of land and land" does not seem to be used consistent throughout the document. In line 151 an aim of the KP Supplement is given as "Combines the concepts of units of land and land". Does this signify that the terms "land unit" and "land" can be used interchangeably in this document where the methodological treatment of land identification is concerned? Then this should be stated explicitly and used accordingly in the relevant passages.		Accept with modification	
1_G_184	EU	2	1193	1194	"...without the risk of double counting." Is this conclusion correct in the general sense? It would appear that the use wall-to-wall mapping only reduces the risk of counting areas more than once. In this case may be the word "area" could be added.		Accept	
1_G_185	Finland	2.2.2	1198		Please add the following sentence to the end: When digital maps and satellite imagery are used, also field data is needed to verify the information .		Reject	Verification is already addressed here and elsewhere
1_G_186	UNITED STATES OF AMERICA	2	1199	1208	Using Canada and Australia as examples will be criticized as not being representative of most nations in ecology, land use, socio-economics, etc. The authors should consider highlighting a more diverse sampling of nations as examples.		Accept with modification	Reference to NIRs is made where additional examples can be found and website link is added in footnote

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_187	Canada	2.2	1201	1202	Canadian example refers to eleven reporting zones containing 230 million hectares of Managed Forest. This is inconsistent with Canada's previous and current NIR (Table A3-33, pg 107, Part 2_Apr12.pdf) - 15 reporting zones total 229 million hectares. In addition, Stinson et al. (2011) is not in the reference list.		Accept with modification	Stinson et al is in the refernce list. (line 7427 SOD)
1_G_188	EU	2	1209	1210	In Figure 2.2.1, bottom right box: does not include WDR.		Accept	Figure updated.
1_G_189	Finland	2.2.2	1209	1210	Please add WDR to the figure 2.2.1 Reporting method 2		Accept	
1_G_190	EU	2	1213	1217	The use of sample plots to obtain activity statistics is not the only option under Method 1. This could be stated explicitly. For example: "Therefore, if a Party uses Reporting Method 1 and sampling to gather information about activities, it is good practice..."		Accept	
1_G_191	Spain	2	1213	1213	replace "traceable for the first and subsequent CPs" by "traceable since it enters in reporting and subsequent CPs". An activity elected for the 2CP won't be traceable for the first CP.		Accept with modification	

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_192	Finland		1214	1215	Please delete "it is good practice to ... use the same sample locations for any future monitoring" - this would exclude the use of information from temporary plots. Countries should be allow to use different methods to monitor land under the activities. Please also delete "and beyond" on line 1217.		Accept with modification	
1_G_193	EU	2	1215	1215	Suggested modification: "... and use the same sample locations for any future monitoring."		Accept	
1_G_194	Finland	2	1220		Please remove "and beyond" from the heading		Accept	
1_G_195	Canada	2	1225	1225	Change "forest areas" to "managed forest areas".		Accept	
1_G_196	Canada	2	1229	1236	Suggest specifying that "in the years" refers to the years (length) of the commitment period, as the balance of E/Rs is taken into account in the re-setting of RLs (or whichever accounting approach is agreed for the following CP).		Accept with modification	

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_197	Sweden	2	1229		It is stated that "Georeferenced locations of areas affected by natural disturbances are required". This is a very demanding requirement as many of the disturbances are scattered and fragmented (e.g. windthrown trees and tree attacked by fungi or insects). Further, in later sections of the report the requirement of georeferenced locations seems to be abandoned (see section 2.3.9.2) as it is discussed, e.g., how statistical sampling can be used for this purpose. Requiring the georeferenced locations for all disturbance areas in many cases would lead to huge costs of inventories, for doubtful reasons and gains. Thus, the issue of 'georeferenced disturbance locations' needs to be clarified - hopefully in a sensible manner that does not require all areas to be mapped		Noted	Added language to clarify the actual requirements (as in ND section)
1_G_198	New Zealand	2.2.3	1236	1236	"reported and accounted" [as D land].		Accept	
1_G_199	Germany	2	1239	1242	The current sentence can lead to confusion regarding emissions from salvage logging, when a Party chooses not to exclude natural disturbances. Please reformulate as follows "If emissions from natural disturbances were excluded from accounting, it is good practice to estimate, report and account emissions from all salvage logging."		Reject	The text clearly states that all emissions from salvage logging is reported regardless of whether ND has occurred or not
1_G_200	New Zealand	2.2.3	1256	1256	Add "These emissions from deforestation following ND are required to be reported and accounted as D land."		Reject	The accounting implications have already been addressed elsewhere; and existing text has been modified to highlight methodological issues

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_201	EU	2	1264	1264	For consistency it is proposed to change "selected" to "elected".		Accept	
1_G_202	Japan	2.24	1264	1264	Chapter 1 states that units of land and lands are to be integrated, and here they are separately treated.		Accept	
1_G_203	EU	2	1265	1279	It could be better to move the whole section, starting with "Note that...", to a place after the approaches have been explained and before 2.2.5.		Accept	
1_G_204	EU	2	1268	1273	<p>The difference between the spatial properties of the data (spatial data or map) used for reporting and the data spatial data or map) used for establishing changes in land use / cover is vague.</p> <p>Suggested to modify: "Mapping land use and land cover change using, for example..."</p> <p>Comment: It is not obvious how a sample survey, which provides statistics by aggregating information from several sample sites, could provide spatially explicit information on changes in land use and land cover other than for a larger area. It seems that what is meant here is the sampling for estimating change in terms of transitions between land use and cover categories and subsequently associated activities.</p>		Accept	

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_205	EU	2	1281	1281	"Conversions between land uses" could be modified to "Transitions between land use categories" to use the wording under Approach 2, lnes 1293ff.		Reject	The current heading is consistent with Ch3, Vol4, 2006GL
1_G_206	UNITED STATES OF AMERICA	2	1282	1284	It's good that the text acknowledges that accounting and reporting must be spatially-explicit; this should be retained and perhaps even emphasized.		Noted	
1_G_207	EU	2	1285	1285	The word "spatial" is not accurate here. Suggested to delete it.		Accept	
1_G_208	EU	2	1285	1285	Inventories are different from monitoring surveys. In general, inventories are intended to provide a complete itemnized list (taking stock) . Monitoring activities are intended to estimate change. Important for assessing transitions between land use categories is that inventories do not necessarily resample at the same sites, while monitoring activities usually measure at the same site over longer periods. Therefore, one cannot assume that inventories performed over 2 periods provide sufficient information on transitions and that monitoring provides sufficient information on a status. Thus, where information on transitions are needed information from inventories, detailed as they may be, are not necessarily useful for the purpose.		Accept	Thank you, we have added this distinction into the new text

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_209	EU	2	1299	1299	Suggest to modify "...land changes over time." to "... changes in land use categories over time for land units."		Accept with modification	
1_G_210	EU	2	1304	1304	See comment on inventory for line 1285.		Noted	
1_G_211	UNITED STATES OF AMERICA	2	1305	1313	It's valuable that this is added; it sounds like this may reflect some of Jim Penman's work? The text here should be more detailed - perhaps even reflecting more of Penman's work.		Reject	More detail can be found in the 2006GL which are referenced, even in the title of the table
1_G_212	Austria	2.2.4.3	1312	1313	table 2.2.1: It is unclear why table 2.2.1 is located within Chapter 2.2.4.3, as this table summarises all approaches listed in 2.2.4.1 – 2.2.4.3. Austria proposes to move this table to 2.2.5 which deals with the choice of the appropriate approach. All 3 approaches constitute “good practice”; it is suggested to amend the language related to approach 3 and make it more coherent with the language used for approaches 1 and 2 in using the following wording: "Can only be used if spatial resolution is fine enough toand to delete reference to "good practice". This would bring the table more in line with the explanations of the three approaches contained in chapter 2.2.4.1 .- 2.2.4.3.		Accept with modification	Table has been moved up; Approach 3 entries in the table have been modified
1_G_213	Canada	2	1312	1313	Table 2.2.1 does not add any information - could be omitted.		Reject	Other reviewers requested the table and wanted more

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_214	EU	2	1328	1329	Figure 2.2.2, decision box right: change "units of land or lands" to "units of land and land".		Accept with modification	
1_G_215	New Zealand	2.2.5	1333		Should read ... "When using Reporting Method 1"...		Accept	
1_G_216	Canada	2.2	1349	1349	Should be "between 10 – 30%" instead of "of more than 10 – 30%" (see para. 16 of annex to decision 16/CMP.1 and para. 21 of annex to decision 2/CMP.7)		Accept with modification	Text is now consistent with 16/CMP.1
1_G_217	Germany	2	1351	1352	What is the difference between managed forest and planted forest? Include definition in the Glossary.		Reject	Definition of managed land can be found in the 2006 GL Ch 1 Vol 4, p 1.5, and of planted forest the definition is included in the glossary of this document
1_G_218	New Zealand	2.2.6.1	1351		Remove "conversion of natural forests to planted forests" from within brackets as these should be land-use change events, and the sub-category of natural to planted forest is not a land use change. Suggest the closed brackets are followed with "and for those areas where natural forests are harvested and replaced with planted forests". It is important to use an alternative term instead of "conversion" in relation to the change from natural to planted forests as "conversion" is the terminology used to describe land use changes in LULUCF and KP.		Accept	

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_219	Sweden	2	1354	1356	there could be land use changes that qualifies for deforestation where tree cover do not fall below the treshhold, i.e. FL to GL or FL to S (for instance a power line through a forest). Suggest to delete the sentence or to change "accompanied by" to "or".		Reject	The negotiated definition of deforestation requires the transition below forest cover threshold and if no change in LU then this remains forest that regenerates.
1_G_220	Germany	2	1357	1364	If linear forests are not included in a Party's definition of forest, and linear deforestation (i.e. due to roads) occurs, should this not also be reported under Article 3.3 as deforestation? This paragraph implies that this must only be done, if a Party includes linear forests in its definition. Linear deforestation should be accounted for regardless of whether or not tree belts are part of a Party's forest definition.		Accept with modification	The text has been modified to clarify that linear A and D are to be treated symmetrically
1_G_221	Germany	2	1357	1388	Minimum width is not a parameter stated in the Marakesh accords or other relevant decisions. As ARD and FM are mandatory, emissions also from linear „clearing“ should be covered in the inventory and accounted for, even without indroducting additional and prescriptive tresholds on minimum with. Please highlight this aspect in the text.		Accept with modification	The text has been modified to clarify that linear A and D are to be treated symmetrically
1_G_222	UNITED STATES OF AMERICA	2	1357	1372	This could be easily exploited, especially that 20m row harvesting is not a deforestation event. This has implications to degradation in that it would increase edge and therefore degradation substantially (also in ways that are difficult to detect and quantify). The subject of patch shape is considered but not addressed. A big ticket item is reducing edge, especially for reducing degradation. We suggest that the text be revised to reflect this.		Reject	Emissions associated with clearing below the minimum width are reported in FM as discussed in the next paragraph (11382 SOD); edge is not addressed by decision text

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_223	Netherlands	2	1382	1388	It is hardly possible to identify changes in such linear elements narrower than the minimum width criterion for deforestation when using a wall-to-wall approach. Only statistical elaboration will be possible based on such elements occur in NFI plots data		Reject	There is not need to identify linear events below the minimum width
1_G_224	New Zealand	2.2.6.2	1419	1419	Extra space and comma to be removed.		Accept	
1_G_225	UNITED STATES OF AMERICA	2	1419	1437	This is confounding; the authors ask for spatially-explicit information but add caveats that remote sensing (RS) requires a great deal of data and resources. RS-assisted inventory and mapping are still far more efficient than establishing the equivalents of both NFI and Nat, Ag Survey, plus an EPA-like entity for point-source emissions.		Noted	No judgement is being made on whether other systems are more resource-efficient
1_G_226	Canada	2	1424	1426	True, but this an orphaned sentence. Please either omit, or add a pointer to where this is covered.		Reject	Text has been clarified, but authors consider this well embedded in the rest of the text
1_G_227	Canada	2	1427	1437	Agree with suggestion to add a box outlining remotely sensed data and tools.		Accept with modification	While a box is not added, references to recent reviews are inserted

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1_G_228	Germany	2	1427	1437	Although this information might be useful for others outside of the KP-reporting community, it does not belong here, since the scope of this report is limited to LULUCF reporting guidelines for the KP, and does not include REDD+ (which is what the proposed references primarily pertain to).		Accept with modification	While a box is not added, references to recent reviews are inserted
1_G_229	UNITED STATES OF AMERICA	2	1440	1441	How many countries have, or plan to have, these inventories? It might be worth discussing.		Reject	The number of countries maintaining such inventories is not relevant here and is changing. What are we talking about is what is good practices if a country has such an inventory.
1_G_230	Canada	2	1462	1476	How does one avoid double counting the small afforested areas? For example, what if there is sufficient small scale (<3ha) afforestation over time within a 3 ha unit that causes the unit to flip from non-forest to forest. Would the contributions then be counted twice?		Accept	Text modified
1_G_231	Canada	2	1484	1486	Perhaps add a pointer to box outlining remotely sensed data (line 1427 to 1437).		Reject	The suggested box has been deleted
1_G_232	UNITED STATES OF AMERICA	2	1492	1507	It's good that this is mentioned; it should be retained and perhaps even highlighted more.		Noted	

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_233	Germany	2	1495	1496	Please specify from which percentage of coverage one could assume "full" coverage.		Accept with modification	The word 'complete' has been deleted
1_G_234	Japan	2.2.6.2	1513	1515	This sentence requires additional data to special requirements such as the reporting of conversion of natural forests to planted forests. On the other hand, 3843 - 3851 in FM section shows a concrete and feasible process for reporting on the conversion. So this sentence should be revised according to the sentences in FM section.		Accept with modification	Reference to Chapter 1 has been added
1_G_235	Canada	2	1517	1519	Could omit - the overlap with lines 1497 to 1502 casts the reader back.		Reject	Information provided in this para explains that the monitoring systems can provide data for ND
1_G_236	UNITED STATES OF AMERICA	2	1522	1528	Afforestation should not be that difficult to pick up, and a lot less difficult to detect than degradation. And they are already asking for such a land information system. If there were Land Info Systems, then activity data could be tracked. The text should be revised to reflect this.		Reject	(1) In some cases it is difficult (2) LIS are not mandatory (3) this is obvious to the reader of the context

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1_G_237	New Zealand	2.2.6.2	1529	1536	This paragraph states "It is good practice to include the location and the area of the activity, and information relevant to the estimation of carbon stock changes, such as site preparation methods, tree species planted, and the actual as well as the expected volume growth function for the land." in reference to carbon equivalent forest conversions. This is to ensure the carbon equivalent forest is equivalent to the forest it replaces. However, no mention is made of the measurement of the carbon stocks of the previous forest to ensure equivalence. Practically, is it then enough to report expected growth based on stand parameters (stocking, management, rotation length and species) and site factors (soil, climate, altitude) c.f. previous carbon stocks modelled from the same inputs? Unless an expensive and difficult to implement pre-conversion monitoring programme is set up it would be difficult to measuring equivalence directly. Also, it is neither feasible nor cost-effective to measure the "actual volume growth function" for specific parcels of land established as equivalent forest conversions. However, geospatial monitoring of the CEFC is important to ensure; A/ it meets CE (rotation age) and B/ is not subsequently converted.		Accept with modification	Removed reference to volume growth function; howeverm details of CEFC are explained later in the report.
1_G_238	UNITED STATES OF AMERICA	2	1537	1537	It is unclear where activities would be reported. How feasible is this? And who would report what is off the grid: illegal logging, government-sponsored irresponsible logging?		Reject	See l. 1542ff (SOD)
1_G_239	Canada	2	1538	1540	Difficult to follow.		Accept	Text revised to improve clarity

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_240	Canada	2	1546	1546	UTM is not an example of a national map grid, it's a world map grid. Change to text on line 3103.		Accept with modification	Example has been deleted
1_G_241	Austria	2.3.	1556	2741	Austria is concerned about the fact that a quite broad chapter called "generic methodological issues.." which is only loosely connected with the rest of the document contains several references to good practice. Austria regards the information contained in those generic chapters mostly as information to the parties rather than a disguised guidance, whose application is not fully clear. We therefore think that a reference to good practice should be avoided in this chapter and propose their deletion.		Reject	The purpose of the chapter is to avoid multiple repetitions of relevant material at different places in the text cf 11583ff (SOD)
1_G_242	New Zealand	2.3	1575	1575	Different spelled incorrectly.		Accept	
1_G_243	New Zealand	2.3	1585		unfinished sentence		Reject	The sentence is complete and the colon opens a description for mineral and organic soils
1_G_244	Spain	2	1585	1585	Will the text "[or forthcoming]" be deleted in the final version and the biblio references appropriately updated?		Accept	Yes this will be updated.
1_G_245	EU	2	1587	1597	It would probably be useful to have the definition of mineral and organic soils here or a link to where it can be found.		Accept	Added information in footnote 30: "Definitions of mineral and organic soils are to be found in 2006 IPCC Guidelines - Annex 3A.5 Default climate and soil classifications"

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_246	New Zealand	2.3	1594	1596	The Wetlands Supplement is referred to under the section heading of Organic soils, but the identifies methods for use in coastal, inland mineral soils and constructed wetlands, which is inappropriate for the section. In addition, as the Wetlands Supplement has not yet been adopted/accepted by IPCC or by the COP/MOP, there should be a footnote at least that it be followed if adopted/accepted.		Accept with modification	Text has been shortened
1_G_247	New Zealand	2.3.1	1600	1602	The 2006 IPCC GL provide methodologies for the estimation of carbon stocks and changes in 3 carbon pools (not 5). The 2006 GL describe the 5 pools but do not provide methodologies for them all. A linking sentence perhaps is required to take it from the 3 pools, to the 5 pools of LULUCF-GPG, then the decision to report the 6th pool, HWP, could be made. Then that would provide a better lead into the following paragraph.		Reject	Table 1.1 in the 2006 GL lists five pools and provides methodologies for all of them
1_G_248	Spain	2	1617	1617	It is not explained here that HWP can't be excluded from the accounting, even if it is demonstrated that the pool is not a source.		Accept	
1_G_249	Sweden	2	1617	1617	add "except for Harvested wood products pool" after "...pool ...".		Accept	
1_G_250	Spain	2	1620	1620	Instead of "can be achieved by" write "can be achieved by one or more of the four approaches listed below"		Accept	

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_251	Finland	"2.3.1"	1628	1636	<p>Surveys of peer-reviewed literature suitable for the activity, ecosystem type, region and pool in question (for example, showing that in the climatic situation and with the soil types of the region, afforestation or reforestation of cropland leads to increases in soil organic carbon stocks); or</p> <p>ERTs may judge that peer-reviewed papers that are not in line with the conclusions done by country, in a situation where the country is claiming e.g. that a pool is not a source based on a selection of papers. How will the conclusions from the peer-reviewed papers be analysed? And what is adequate survey? Clearer guidance is needed here.</p>		Reject	The authors cannot give guidance on how ERT conflicts are to be resolved
1_G_252	Finland	2.3.2	1637		Please address Reporting of non-CO2 gases in a section of its own and provide more guidance on the reporting, especially on split between agriculture and reporting under the KP activities (reference to 15/CP.17). Please also provide also stoichiometric conversion factors for changes of N2O-N to N2O and CH4-c to CH4.		Accept with modification	New subsection has been added
1_G_253	Netherlands	2	1651	1651	This should refer to section 1.2 for explanation of narrow approach, not section 1.1		Accept	Text revised.
1_G_254	New Zealand	2.3.2	1651	"see section 1.1" should read "see section 1.2"		Accept	Text revised.

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_255	Finland	2.3.2	1674		Please revise - "broad approach" is not consistent with rules for ARD		Accept	Text has been clarified
1_G_256	Netherlands	2	1674	1674	This should refer to section 1.2 for explanation of narrow approach, not section 1.1		Accept	Text revised.
1_G_257	New Zealand	2.3.2	1674	"see section 1.1" should read "see section 1.2"		Accept	Text revised.
1_G_258	Spain	2	1676	1677	add "except for deforestation" after "minus the area that, for each elected activity". In the case of deforestation it is not possible subtracting area of the activity.		Accept with modification	
1_G_259	Canada	2	1681	1681	Box 2.3.2 example would be better suited in Section 2.3.3.		Reject	The box refers to area allocation, while section 2.3.3 deals with carbon stock changes
1_G_260	Germany	2	1685	1685	Please give a definition of timberline here or in the glossary. At least the German-English dictionary translation gives only the climate-relevant timberline in mountainous regions - or is that meant? But that would mean natural expansion and should not be accounted for under FM or AR.		Reject	Timberline has no specific meaning beyond what is found in a standard dictionary

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_261	New Zealand	2.3.2	1720	1720	Option A refers to a specific site's carbon stock measurement prior to land use conversion. Suggest "site" is changed to "land or lands" so that a national, or regional, or climate zone approach can be applied to estimate stock change.		Accept	Text revised.
1_G_262	EU	2	1725	1725	Needed are not necessarily inventories. Rather, it requires an assessment of carbon stocks for a given land unit at two points in time. Not sure if the word "land area" should be used in this context.		Accept	
1_G_263	Canada	2	1734	1749	Perhaps add that the country also needs reasonable inventory stock estimates at time t1 for the areas added at time t2.		Reject	Of course data on C stocks at times t1 and t2 are required and that is explained elsewhere - here we talk about a different issue.
1_G_264	New Zealand	2.3.3	1745	1749	There must be a better way of explaining this concept. The example is confusing, describing a situation where C stock increases from afforestation, will yield an apparent increase in soil C stocks, but this is certainly not what happens all the time, it would depend entirely on what the original land use was, and what the final soil carbon stock will be after transition on the area of afforestation. This reads as if the soil carbon stock changes that occur after land use change should not be included in the reporting. It would be better to provide a more illustrative example of what issue is being explained here.		Accept	We have revised the example - as this reviewer also misunderstood the core issue - namely that existing soil C is moved from one land category to another and that this transfer into or out of the land category yields an apparent change in C stocks that has nothing to do with atmospheric emissions or removals.

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_265	Germany	2	1758	1759	Insert after forest land (line 1759) in parentheses "in the narrow approach", because in the braod aproach, new forest land would mean afforestation. It is also recommended to use the description of line 1765 so that it reads "Area of managed forests where the FM activity started during the year." This would avoid misinterpretation.		Accept with modification	
1_G_266	Canada	2	1797	1797	Interesting comment on GHG susceptibility to weather - please include Richards 2010 reference here from line 1840.		Accept	
1_G_267	Canada	2	1800	1801	Overlap with 1790-1792.		Accept	Text has been streamlined
1_G_268	Sweden	2	1806	1922	This section points at climate variation and disturbances to be the two major causes of interannual variability. Variability in harvesting levels (and land use change) is also mentioned; for many countries this factor would be the dominating one! The discussion on averaging focuses on climate and disturbances and proposes that averaging over several years would typically be good practice. However, it is not fully clear if such averaging also is suggested to be good practice with regard to harvest levels?		Accept	Added statement that harvest rates are not to be time-averaged.
1_G_269	Germany	2	1815	1815	Sometimes efforts do not lead to benefits. Delete" benefit" and insert "influence" instead.		Accept with modification	The word used is 'impacts'

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_270	Germany	2	1824	1824	Insert between "from" and "natural" the word "certain" as some conditions have to be fulfilled before Parties are allowed to exclude those emissions.		Accept	
1_G_271	Canada	2	1845	1852	Better fit with Section 2.3.4.		Reject	Authors consider this to be more appropriate in this section
1_G_272	Canada	2	1853	1859	Please include references.		Accept	References added
1_G_273	Finland	2.3.5	1867	1868	Please delete the "it is good practice to use longer-term averages of emissions and removals to represent the base year" - this not consistent with the Kyoto Protocol		Reject	Statement is consistent with 2003 GPG Section 4.2.3.7
1_G_274	Canada	2	1874	1877	Could long term growth functions underestimate growth due to present growth enhancements from CO2 increases and Atm. N fertilization? Should "long-term" be restricted to baseline year forward?		(1) Accept with modification, (2) Reject	(2) because growth functions are compiled using sample data from long before the base year
1_G_275	Japan	2.3.5	1887	1889	Suggest to replace "good practice" with "encouraged" to read "It is encouraged at Tier 3 to assess and document clearly the extent to which...". As stated in the following sentences, it is still challenging to scientifically assess and document factoring out.		Accept	

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_276	Australia	2.3.5	1892	1894	It may not always be appropriate to time average environmental data, because responses to environmental variables are non-linear, therefore, averaging the environmental variables does not necessarily give you the right 'average' result. Eg, the average of one year of drought plus one year of above average rainfall does not make two 'average' rainfall years.		Accept	Text has been revised to capture this point.
1_G_277	Australia	2	1895	1904	This is a very practical way of addressing interannual variability. It would be useful if the proposed with and without mgt approach could be further elaborated, possibly through a worked example.		Noted	While it would be useful to have such an example, to our knowledge there is no published example for this in the literature
1_G_278	Australia	2	1895	1904	An example or illustration would be helpful here, especially if from an existing inventory.		Noted	While it would be useful to have such an example, to our knowledge there is no published example for this in the literature
1_G_279	Austria	2.3.5.	1920	1922	Notwithstanding the general comment on chapter 2.3 there is no reference to interannual variability in any decision related to LULUCF reporting and accounting which requires parties to document whether the method chosen is sensitive to interannual variability. Austria proposes deletion of this sentence.		Reject	'Good practice' aims at transparency and accuracy, and the recommended good practice contributes to these. IPCC can make recommendations for GP even if there is no immediate requirement in CMP text

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_280	EU	2	1924	1983	This section provides background information on the examples given in Chapter 2.1, lines 1042ff. Conceptually, Table 2.3.1 would fit before Table 2.1.1 and is also to some degree a repetition. May be the sections could be merged.		Accept with modification	Table is deleted, as Table 2.1.1 covers all the information
1_G_281	Sweden	2	1939	1940	It could be a help to add text on "Unmanaged land" to capture land use changes that do not qualify for AR or D and that stays within the main category		Accept with modification	Table is deleted, as Table 2.1.1 covers all the information
1_G_282	New Zealand	2.3.6	1967	1973	Sub-categories and pools get a bit confused in this paragraph. Hierarchically, should the assessment of the pools significance come below the subcategory significance assessment? Suggest: line 1968"whether any subcategories and any pools, are particularly significant" . Then later in line 1971, "it is good practice to identify which sub-categories and which pools within the subcategory are particularly significant" . Does the same 60 percent threshold apply to assessing pool significance? either way, need guidance here on how pools are assessed for significance.		Accept	

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_283	Japan	2	1974	1983	"soil organic carbon" has to be deleted here. The Tier.1 methodology for soil organic carbon in Section 4.3.3.4, Chapter 4, Volume 4 of the 2006 IPCC guideline does not assume the net changes of carbon is zero.		Accept with modification	Text has been clarified by adding reference to "mineral soils" only. For which tier 1 assume no net changes of SOM (see page 4.23 of volume 4 2006 IPCC Guidelines)
1_G_284	Japan	2	1983	1983	The Tier.1 assumption of net change of carbon to be zero is not only for forest but also non-forest land. It is better to add a sentence that this way of using Tier.1 are also applicable to CM, GM, RV and WDR because this section is a general explanation of Tier.1 usage for all activities.		Reject	For cropland and grassland IPCC tier 1 does not assume no net change in SOM. Only if management practices did not change since the last 20-years (this is the default period of IPCC) then SOM is assumed at equilibrium (this is of course extremely unlikely in any country).
1_G_285	Japan	2	1984	1995	FM Cap is remaining for CP2 FM accounting. This cap approach may have some impact of factoring out. It seems better to cover this point.		Reject	'Caps' are an accounting issue
1_G_286	Austria	2.4.	2742	3298	We would like to refer to our general comments on chapter 2.3.		Reject	The purpose of the chapter is to avoid multiple repetitions of relevant material at different places in the text cf 11583ff (SOD)

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_287	Austria	2.4.1.	2748	2750	Notwithstanding the general comment on chapter 2.4. above there is no reporting requirement related to management. Austria proposes the following reformulation: "Lands subject to Article 3.3. and 3.4. activities need to be tracked throughout all commitment periods, to ensure and with no gap between commitment periods.		Accept with modification	However, management needs to be tracked to estimate the associated emissions
1_G_288	Austria	2.4.1.	2755	2756	This reference to good practice is inconsistent with the explanation in the following paragraph, as statistical sampling does not provide for continuously following management in a narrow sense. As mentioned above, there is also no reporting requirement related to management. Austria therefore supports the deletion of this sentence.		Accept with modification	See 1_G_287

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_289	EU	2	2770	2795	<p>Box 2.4.1: Seems to deviate form IPCC terminology: The default C carbon stock in the soil under native vegetation is defined for combinations of climate regions and soil type. For a given land use type the default stocks are modified by facotors for management and input. To make the example work all areas should belong to the same climate region / soil type combination. The text could also be simplified: For a cropland region of 10,000 ha it is supposed that in 1990 8,000 ha were under conventional tillage (CT) and 2,000 ha under no-till (NT). In the year 2000 the area under CT decreased to 5,000 ha and the area under NT increased to 5,000 ha. When calculating change the difference between the annual carbon stock change factors can be used. For the given climate region / soil type combination the difference in the annual carbon stock change between CT and NT be 0.3 Mg C/ha/yr. Comment: In previous documents IPCC used "full tillage" instead of "conventional tillage". Please check.</p>		Accept with modification	However, conventional tillage is a term used in the GPG2003 (p.4.35). The authors chose not to use the suggested text.
1_G_290	EU	2	2770	2795	<p>Box 2.4.1 The reason for the example calculation is not quite clear. One would have obtained the same result by simply calculating the C stock change from the change in CT and NT area between the two periods (3,000 ha * 0.3 Mg C / ha / yr = 900 Mg C / yr).</p>		Reject	This shortcut is considered not a useful way to illustrate the methodology; for more complex management situations the approach taken in the example can easily be generalized

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_291	Canada	2	2778	2779	Providing these specifics complicates the example. Perhaps start the example by stating there has been no tracking of management.		Accept with modification	Text has been streamlined
1_G_292	EU		2780	2781	"long period" is neither specific nor needed. Suggest to change to: "... that the land management practice remained unchanged for over 20 years before 1990."		Accept with modification	Text has been streamlined
1_G_293	EU	2	2783	2784	The wording of calculating a "carbon stock change factor" may lead to defining a fixed value of the factor for annual changes in C stocks from changes in C stocks, which are several years apart. This would be mathematically incorrect (see later use of phrase, e.g. lines 6560-6562). The annual change in C stocks is not a factor, but the annualised difference in C stocks between two periods. To avoid any missinterpretation the wording should be modified to clarify the procedure or simply to refer, or repeat, the method presented in Equation 2.25 of the 2006 IPCC Guidelines.		Reject	Carbon stock change factor is a generic term used in this context (cf. CRF table+I290s)
1_G_294	EU		2787	2788	The assessment of the reliability of the procedure outlined in the example as "with reasonable confidence" is ambiguous. "Reasonable confidence" is not quantified and in any case the figures are given in the example. Suggested to modify the sentence to: "Based on the available statistics of the areas under CT and NT the following transitions can be defined:".		Accept with modification	

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_295	EU	2	2795	2795	A note could be added mentioning that a corresponding calculation applies to input factors.		Reject	It is unclear which input factor is requested. The calculation of the required stock change factor is explained in the example.
1_G_296	Sweden	2	2845	2849	The "estimation errors" appear to be a combination of "classification errors" and "sampling errors" (which are both separately described) and thus the "estimation errors" appear to be redundant.		Accept with modification	Indeed the estimation error is a combination; however, this does not make it redundant. Modified text.
1_G_297	Sweden	2	2853	2858	The description of what is a "sampling error" is not very good. Can it be enhanced?		Accept	We have revised that paragraph
1_G_298	New Zealand	2.4.3.1	2869	2869	"Error! Reference source not found."		Accept	
1_G_299	Germany	2	2878	2878	Please provide additional guidance how to verify that the methodology does not over- or underestimate emissions/removals.		Accept	Reference to Section 2.4.6 on Verification has been provided
1_G_300	Germany	2	2916	2918	Please provide additional guidance how to verify that the methodology does not over- or underestimate emissions/removals.		Reject	No additional information required here because the issue is addressed in Section 2.4.6

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_301	Sweden	2	2937		It is suggested that error/confusion matrices should always be computed. However, these matrices do not provide information on the precision of area estimates, as would be required to follow the 'good practice' to construct confidence intervals. Several recent remote sensing-related studies have highlighted this issue and it is about time that this understanding also is incorporated into the GPG reports (see, e.g., recent articles by McRoberts, Stehman and others).		Accept	Reviewer did not provide exact references but we added two references to the work by McRoberts, one included Stehman to the report.
1_G_302	New Zealand	2.4.3.2	2949	2960	It seems impractical to suggest that uncertainty estimates should be reported for each polygon under Reporting Method 2 when, as the author notes, the number of polygons is likely to be very large. A practical approach would be to require that a summary uncertainty statistic is provided for each land use category. This could be derived from the confusion matrix generated as part of a map accuracy assesment.		Accept	Text modified
1_G_303	New Zealand	2.4.4.1	3005		"amount.as" should read "amount as"		Accept	Text modified
1_G_304	New Zealand	2.4.4.1	3013	3020	Numbering in table 2.4.1 to be corrected.		Accept	Corrections have been made

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_305	New Zealand	2.4.4.1	3013	3014	Table 2.4.1. Last row in table on page 2.58 should include forest management mentioned after afforestation, reforestation and deforestation		Reject	This is a quote from CMP text and cannot be changed
1_G_306	Canada	2	3023	3023	Perhaps specify "digital map".		Accept	
1_G_307	Japan	2.4.4.1	3032	3033	The meaning of "the particular provision" in this sentence is not clear. Also, suggest to rewrite the sentence to reflect the current inventory reporting practice as follows; "Geographical location refers to the boundaries of the areas that encompass lands subject to the activity or regional administrative/legal units."		Accept with modification	Replace "provision" by "ND and CECF provisions"; reject second part: the modified existing text is clearer than the proposal
1_G_308	New Zealand	2.4.4.1	3044	3046	In both the ecosystem and atmospheric changes examples positive changes are referred to. If one was negative and the other positive, it would be clearer as this would refer to the same activity (e.g. growth from trees being positive gain in the ecosystem, and a negative loss to the atmosphere).		Accept with modification	
1_G_309	New Zealand	2.4.4.1	3047		"Table 1" should read "Table 1A" or "Tables 1A and 1B"		Accept	

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_310	New Zealand	2.4.4.1	3071	3071	Suggest "each carbon pool" be changed to "and where possible, each carbon pool". With some models there are dependancies between pools preventing individual pool being reported separately (biomass pools only). This is consistent with GPG, which states "Rather than to try to estimate activity data for many subcategories for which data are derived at least in part by differences, it may be better to assign uncertainties to better known aggregate measures of activity".		Accept with modification	Uncertainty estimates only need to be provided for reported pools, which can be aggregated pools
1_G_311	New Zealand	2.4.4.2	3094		"definitios" should read "definitions"		Accept	
1_G_312	Sweden	Sections 2.4.5 and 2.4.6	3150	3297	Sections 2.4.5 and 2.4.6: It is confusing that comparison of estimates from different inventories arises both as part of QA/QC procedures and as part of Verification procedures. Since MRV has become such an established term it would be great if a precise message could be given regarding what is "V" in MRV.		Accept with modification	More clear distinction between QA/QC and V in both sections
1_G_313	Sweden	2	3184	3192	Is this section best placed here? How about under QA/QC?		Accept	
1_G_314	Germany	2	3187	3187	Delete "important" and insert "obligatory". Unimportance is not a reason for excluding a pool from accounting, see Dec 16/CMP.1, Annex §21 and Annex §26 of 2/CMP.7. Therefore if an activity is elected all pools must be reported with the exception for pools not being a source.		Accept with modification	Cf. 1_E_257

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_315	Australia	2	3197	3198	Not clear why comparison of the LULUCF inventory with that of another country would provide a sensible verification of an inventory?. There are likely to be many varied reasons why there could be significant difference between countries will similar climate conditions and vegetation types. Suggest this be removed. The inter-country comparison of data and emission parameters outlined in lines 3199-3202 is a much more meaningful verification tool.		Accept with modification	First part deleted, second part modified
1_G_316	Japan	2	3245	3245	Add "With the exception of harvest wood products," just before the sentence "A party may exclude particular pools," in order to be consistent with paragraph 26 of Annex to decision 2/CMP.7.		Accept	
1_G_317	Germany	2	3280	3282	For elected activities there is only one reason to allow for excluding a pool, see 16/CMP.1 Annex § 21 and in 2/CMP.7 Annex § 26. Therefore add in the of line 3282 "For elected activities emissions of all pools have to be reported unless the provisions in § 26 of the Annex of 2/CMP.7 are met".		Accept with modification	
1_G_318	New Zealand	Annex 2A.1	Table 2A	Table 2A	please explain in what scenario can deforestation become forest management?		Accept	There is a footnote that explains that this is only possible under CEFC

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ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_319	New Zealand	Annex 2A.1	Table 2B		"Year of conversion", natural forest to planted forest transition is not conversion and requires timeframe i.e. "Year of transition within CP2"		Rejected	Paragraph 5 of the Annex to Decision 2/CMP.7 says: "Each Party included in Annex I shall report and account for, in accordance with Article 7, all emissions arising from the conversion of natural forests to planted forests" So, no change needs to be implemented to table 2B
1_G_320	New Zealand	Annex 2A.1	Table 4C		Table name "...Removals subsequent to natural disturbances" please add .."excluded from accounting" to clarify this is just to report those removals that are being excluded from accounting.		Accept with modifications	The correct language would be "...whose emissions have been excluded from accounting in the 2nd CP
1_G_321	New Zealand	Annex 2A.1	Table 4D		Table name "...Emissions associated with natural disturbances" please add .."excluded from accounting" to clarify not all emissions from natural disturbances are to be reported separately, just those above the background level that are being excluded from accounting.		Reject	The exclusion from accounting will be implemented in the UNFCCC accounting table, no need to make the calculation here in this table. Therefore all emissions associated with disturbances need to be reported. Please note that in the notes to table 4D is clearly explained that emissions need to be reported in this table only if in the year they exceed the BL plus the margin
1_G_322	New Zealand	Annex 2A.1	Table 5A		Remove "Year of conversion:" column from table as this is where carbon stock changes are reported for the inventory year and there is no requirement to report carbon stock changes separately for each year of conversion.		Reject	It is good practice to report areas deforested according with the year of conversion (see section 2.6.1)

<Review comments by Governments on Section 1.1 - 2.4 (except Section 2.3.9) of the Second Order Draft of KP Supplement>

ID	Government	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_G_323	New Zealand	Annex 2A.1	Table 6A	Table 6A	The net difference between CEF-d and CEF-ar is the important information for parties to report, rather than the individual gains and losses for each.		Noted	The table will be revised accordingly with the revised text on CEFC
1_G_324	New Zealand	Annex 2A.1	Tables 9A and 9B		Reporting requirements are subject to adoption/acceptance of wetland supplement		Accept	This has been stated in the document and will be dealt with pending the outcome of the acceptance process.
1_G_325	Finland	Annex 2A.1			Reporting tables need further work, some shading need to be removed (e.g. for N fertilisation of D to allow for reporting of these emissions from D lands forested) and additional cells needed (e.g. division of the areas of organic forest soil only to drained and rewetting need to be complemented with undrained). It is not clear why technical corrections made in earlier submissions need to be reported again in later submissions. The technical corrections are not necessarily cumulative.		Accept with modification	Technical corrections need to be reported across the entire CP for transparency (this is particularly relevant for Parties that accounts annually).