



REVIEW PRACTICE GUIDANCE

Analysis of Further Options to Use the Gradations “Mostly” or “Partially” in the Assessment of Completeness and Transparency in Biennial Reports

Background Paper for the 3rd Lead Reviewers Meeting, 3–4 March 2016, Bonn, Germany

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I. Background

1. The “Guidelines for the technical review of information reported under the Convention related to greenhouse gas inventories, biennial reports and national communications by Parties included in Annex I to the Convention” (hereinafter referred to as the UNFCCC review guidelines)¹ requests the expert review teams (ERTs) to: assess the completeness of the biennial reports (BRs) in accordance with the reporting requirements contained in decisions 2/CP.17 and 19/CP.18; undertake a detailed technical review of the information provided in the individual sections of the BRs; and identify issues relating to completeness, transparency, timeliness and adherence to the “UNFCCC biennial reporting guidelines for developed country Parties” (hereinafter referred to as the UNFCCC reporting guidelines on BRs), as per decision 2/CP.17.

2. In this regard, the ERTs are required to assess the degree to which the information provided under each reporting requirement is complete and transparent and to provide, in the technical review report (TRR), an overall assessment of the completeness and transparency of each individual section of the BR, namely:

(a) All emissions and removals related to its quantified economy-wide emission reduction target;

(b) Assumptions, conditions and methodologies related to the attainment of the quantified economy-wide emission reduction target;

(c) Progress in the achievement of quantified economy-wide emission reduction target, including projections;

(d) Provision of financial, technological and capacity-building support to developing country Parties.

3. To facilitate the consistency of the reviews of the BRs and national communications (NCs) of Parties included in Annex I to the Convention (Annex I Parties), the secretariat has collected and summarized in a discussion paper the key review challenges faced by the ERTs when reviewing the first biennial reports (BR1s) and sixth national communications (NC6s) in 2014 and approaches to addressing these challenges.² One of the challenges noted by the ERTs was the assessment of the completeness and transparency of the reported information by section.

4. During the reviews of the BR1s in 2014, the ERTs used four gradations when assessing the completeness and transparency of the information reported by Parties: “fully”, “mostly”, “partially”, and “not” complete or transparent. However, in some cases, the ERTs had difficulty in consistently applying their assessment of information as “mostly” or “partially” complete/transparent.

5. In the discussion paper, the suggested approach to assess the degree of completeness and transparency of the reported information was based on a combination of qualitative and quantitative criteria, where each section of the BR should be classified as:

(a) “Fully” complete/transparent when information on all mandatory reporting elements has been provided;

¹ Decision 13/CP.20.

² Discussion paper entitled “First biennial reports and sixth national communications: review challenges and practice”. Available at http://unfccc.int/files/national_reports/biennial_reports_and_iar/application/pdf/discussion_paper_final_17_april.pdf.

(b) “Mostly” complete/transparent when the majority of the mandatory reporting elements have been addressed;

(c) “Partially” complete/transparent when less than half of the mandatory reporting elements have been provided;

(d) “Not” complete/transparent when none or hardly any of the mandatory reporting elements have been provided.

6. It is also stated in the discussion paper that there could be a certain degree of subjectivity when applying the above-mentioned gradations in cases where the required information is not easily quantifiable or measurable.

7. The lead reviewers (LRs), at their 2nd meeting in March 2015, confirmed that the above-mentioned four-gradation approach used to assess completeness and transparency had proven to be useful and recommended that the ERTs continue to follow this approach in future reviews of BRs. The LRs took note of the definitions of the gradations presented in the discussion paper and requested the secretariat to explore the application of further options for the gradations and to provide relevant input to the discussions at the next LR meeting with a view to reaching an agreement on this matter.³

II. Purpose and scope

8. The purpose of this background paper is to explore and elaborate on further options for using the four-gradation approach in order to improve the consistency in the assessment of completeness and transparency during the technical reviews of the BRs.

9. The background paper is based on an in-depth analysis of the TRRs of the BR1s and the above-mentioned discussion paper; thus, the suggested guiding principles and further options are substantiated by the empirical evidence collected during the 2014–2015 BR1 review cycle.

10. Sections I and II introduce the subject, purpose and scope of this paper. Section III provides a summary of the results of the in-depth analysis of the TRRs and emphasizes the main challenges faced by the ERTs in assessing the completeness of the information provided in the BRs and the apparent reasons for these challenges. The detailed results of the analysis are presented in annexes I, II, III and IV to this paper. In section IV three guiding principles are proposed which, if applied by the ERTs, will increase the consistency of the decision-making of the ERTs when assessing the completeness and transparency of the reported information. Section V elaborates on two further options to use the gradations “mostly” and “partially” in the assessment of completeness and transparency for consideration by the LR. Lastly, section VI outlines the conclusions and recommendations with an emphasis on the advantages and disadvantages of each of the proposed options.

11. It should be emphasized that this paper serves primarily as an analytical input to facilitate the discussion and conclusions of the LR at their 3rd meeting on possible approaches to using the four gradations in the assessment of completeness and transparency.

³ “Conclusions and recommendations. Second meeting of lead reviewers for the review of biennial reports and national communications”. Available at http://unfccc.int/files/national_reports/biennial_reports_and_iar/application/pdf/lr2_draft_conclusions_final_edited_final_11_march.pdf.

III. Analysis of the technical review reports of the first biennial reports

A. Approach to the analysis

12. The main goal of the analysis of the TRRs was to find linkages between the ERTs’ findings on missing or insufficiently explained mandatory reporting elements, the recommendations made and the overall assessment of the completeness and transparency of particular BR sections presented in the TRRs.

13. If the analysis of these elements showed that the practice applied by the ERTs in the individual reviews of the BR1s converges in a number of cases, then it would be possible to establish correlations between these elements and develop an empirical rule-based approach and quantitative criteria for the assessment of the completeness and transparency of each BR section.

14. The analysis was performed in three steps: first, all recommendations related to missing and insufficiently explained mandatory reporting requirements from each TRR prepared during the 2014–2015 review cycle (43 Annex I Parties⁴ in total) were extracted and organized per related BR section together with an assessment of the completeness and transparency of the respective section of the BR as indicated in the TRR. The detailed results of this part of the analysis are presented in annexes I and II to this paper.

15. Secondly, based on the analysis of individual TRRs, statistical frequency distribution tables were prepared (see table 1 below for an illustrative example) containing the number of cases from the TRRs, in other words, the frequency (i.e. x, y, z, q, ..., or n) with which a certain number of recommendations (i.e. 1, 2, 3, ..., or n) led to the use of one of the four gradations (i.e. “fully”, “mostly”, “partially” or “not” complete/transparent). Frequency distribution tables were prepared for each BR section and separately for completeness and transparency (for detailed results of this part of the analysis, see annex III to this paper).

Table 1. Frequency distribution table (illustrative example of a normal distribution of the cases)

Assessment	NC/NT						n	o
	PC/PT				q	m		
	MC/MT		y	z				
	FC/FT	x						
BR section		0	1	2	3	4	...	N
		Number of recommendations						

Abbreviations:

BR = biennial report

FC = “fully” complete

⁴ Out of 44 Annex I Parties, Turkey has provided its relevant national communication but not the biennial report due to specific national circumstances.

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FT = “fully” transparent
MC = “mostly” complete
MT = “mostly” transparent
NC = “not” complete
NT = “not” transparent
PC = “partially” complete
PT = “partially” transparent
x, y, ..., o = number of cases (frequency)

16. Arguably, it is assumed that as the number of recommendations is increasing, which means that information related to particular mandatory reporting requirements (so-called “shall” requirements) is becoming less complete and less transparent, the ERTs would use a lower gradation⁵ to grade completeness and transparency. For the purpose of this paper, we will refer to this as, conditionally, a normal distribution of cases as illustrated in figure 1 above.

17. There are two marginal cases associated with the above-mentioned assumption: first, in cases where complete and transparent information is provided under one section, which therefore leads to zero recommendations made (i.e. number of recommendations = 0), the section of the BR would be assessed as “fully” complete and “fully” transparent. The second marginal case is where none of the mandatory information is provided under one section or where information which is provided for each mandatory reporting requirement is not sufficiently or clearly explained to allow the proper assessment of its relevance or credibility. This should in principle lead to a situation where the number of recommendations is equal to the number of mandatory reporting requirements. In this case, the section of the BR would be assessed as “not” complete and/or “not” transparent.

The results of the analysis presented in annex III to this paper provide a valuable insight into the degree of consistency of the ERTs’ overall approach in using the gradations across all of the TRRs. They also enable the identification of so-called ‘grey areas’ (see table 2 below) which could stem from the following cases:

- (a) A different number of recommendations in one section leads to an equal assessment of completeness and transparency (horizontal distribution of cases);
- (b) An equal number of recommendations in one section leads to a different assessment of completeness and transparency (vertical distribution of cases);
- (c) A relatively smaller number of recommendations leads to a lower gradation or a relatively greater number of recommendations leads to a higher gradation (potential outliers, i.e. cases which largely depart from the “common” assessment approach).

⁵ In the context of this paper, the gradations range from the higher (“fully” and “mostly”) to the lower end (“partially” and “not” complete/transparent).

Table 2. Illustration of possible ‘grey areas’ and outliers in the assessment of completeness and transparency

Assessment	NC/NT		out		●				Vertical distribution
	PC/PT				n				
	MC/MT		x	y	z	●			Horizontal distribution
	FC/FT							out	
BR section		0	1	2	3	4	...	N	
		Number of recommendations							

Abbreviations:

- BR = biennial report
- FC = “fully” complete
- FT = “fully” transparent
- MC = “mostly” complete
- MT = “mostly” transparent
- NC = “not” complete
- NT = “not” transparent
- out = outlier
- PC = “partially” complete
- PT = “partially” transparent
- x, y, z, n = number of cases (frequency)

18. The main difference between horizontal and vertical distribution is that in horizontal distribution there is a range of recommendations (i.e. 1, 2, 3, etc.) which leads to an identical assessment of completeness or transparency. This means that the ERTs, based on their expertise and the recommendations made, assess when the information provided in the respective section of the BR represents the “majority” and when it represents “less than half” of the mandatory reporting elements. In the case of vertical distribution, the same number of recommendations leads to a different assessment, which means that the ERTs decide about the relative importance or “weight” of the mandatory reporting elements.

19. Thirdly, in order to shed more light on the potential ‘grey areas’, an additional step in the analysis of cases of vertical distribution was performed with the purpose of analysing in depth three individual sections of the BR (progress towards the quantified economy-wide emission reduction target; projections; and financial, technological and capacity-building support) reviewed in the selected TRRs and checking whether the assessments in individual cases were adequately substantiated by the ERTs in order to establish precedents for the common assessment approach. In addition, this analysis identified the most challenging reporting elements in these sections of the BR, the outliers in the assessment and possible reasons for such outliers. The detailed results of this step are presented in annex IV to this paper.

B. Results of the analysis and general observations

20. The analysis of individual TRRs, presented in annexes I and II to this report, showed that from a total of 43 Annex I Parties, 5 Parties (Australia, Czech Republic, Estonia, Finland and Romania), had not received any recommendations regarding completeness and 6 countries (Croatia, Cyprus, Hungary, Lithuania, Monaco and Romania), had not received any recommendations regarding transparency in their BR1s. Only one Party's BR1 (Romania), was assessed as “fully” complete and “fully” transparent in all sections. There was only one case where one BR section was assessed as “not” complete, which related to information on the provision of financial, technological and capacity-building support (Switzerland). All other cases fell within the gradations “mostly” or “partially” complete/transparent (see annex I to this paper for detailed information).

21. With regard to individual sections of the TRRs, most recommendations for both completeness and transparency were related to information on the provision of financial, technological and capacity-building support (44 per cent for completeness and 37 per cent for transparency). The sections of the BR ranked second and third in terms of the total number of recommendations made by the ERTs were progress made towards the achievement of the quantified economy-wide emission reduction targets and projections. This indicates that these three sections were the most challenging for Parties with respect to complying with the mandatory reporting requirements.

22. Several cases of outliers were observed, mainly related to the assessment of BR sections as “mostly” complete/transparent, although not a single recommendation was made. Details of cases of outliers are presented in paragraph 24 below and illustrated in the frequency distribution tables provided in annex III to this paper.

23. The BR section-specific results derived from the analysis of the TRRs are as follows:

(a) *All greenhouse gas emissions and removals related to the quantified economy-wide emission reduction target:* in 38 cases no recommendations related to completeness were made and the section was assessed as “fully” complete; in 4 cases 1 recommendation was made and in 1 case 2 recommendations were made, leading to an assessment of “mostly” complete and “partially” complete, respectively. Regarding transparency, all cases were assessed as “fully” transparent with no recommendations made. The overall assessment of this section of the BR follows the normal distribution pattern and a clear threshold could be established between “mostly” and “partially”;

(b) *Assumptions, conditions and methodologies related to the attainment of the quantified economy-wide emission reduction target:* in total, 38 cases were assessed as “fully” complete and 27 as “fully” transparent with no recommendations made; 1 case could be considered as an outlier (no recommendation led to an assessment of “mostly” complete). For both completeness and transparency, one recommendation led to an assessment of “mostly” and “partially” complete/transparent; and in two cases two recommendations led to an assessment of “partially” transparent. Further analysis of individual cases shows that in two cases where one recommendation led to an assessment of “partially” complete, the Parties in question did not provide any or provided only very limited information in the BR1 (textual part) and the common tabular format tables explaining the assumptions, conditions and methodologies related to the target; therefore, the use of the gradation “partially” could be justified. In this section of the BR there is a combination of all three frequency distributions; however, they are very narrow due to the relatively small number of mandatory reporting requirements (conditions and/or assumptions relevant to the attainment of the target and a description of the target itself by means of six reporting elements);

(c) *Progress towards the achievement of the quantified economy-wide emission reduction target*: in total, 16 cases were assessed as “fully” complete and 17 as “fully” transparent with no recommendations made; 2 cases could be considered as outliers (no recommendation led to an assessment of “mostly” complete/transparent). In this section of the BR, the horizontal distribution of cases is more significant than in the above-mentioned two BR sections, which is not surprising given the greater number of mandatory reporting requirements. The frequency distribution tables show that in the majority of cases one and two recommendations led to an assessment of “mostly” complete/transparent, while three recommendations always led to an assessment of “partially” complete/transparent. Further analysis of individual cases shows that no clear quantitative and/or qualitative criteria for decision-making between the gradations “mostly” and “partially” could be identified;

(d) *Projections*: altogether, 31 cases were assessed as “fully” complete and 28 as “fully” transparent with no recommendations made; and no outliers were identified. The horizontal distribution of cases is significant; the number of mandatory reporting requirements is greater than in the above-mentioned three sections of the BR due to a link to the “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part II: UNFCCC reporting guidelines on national communications”⁶ (hereinafter referred to as the UNFCCC reporting guidelines on NCs) on the reporting of projections. The frequency distribution tables show that in the majority of cases one and two recommendations led to an assessment of “mostly” complete/transparent, while three recommendations always led to an assessment of “partially” complete/transparent. There were two cases where one recommendation led to an assessment of “partially” complete, first when the ERT recommended that a Party provide information on the total effects of policies and measures (which is not a mandatory reporting element according to the UNFCCC reporting guidelines on BRs) and secondly when a Party did not report its projections for 2030. Further analysis of individual cases shows that no clear quantitative and/or qualitative criteria for decision-making between “mostly” and “partially” could be identified;

(e) *Provision of financial, technological and capacity-building support to developing country Parties*: only four cases were assessed as “fully” complete and four as “fully” transparent with no recommendations made; two cases could be considered as outliers (no recommendation led to an assessment of “mostly” complete; and five recommendations led to an assessment of “mostly” complete). The horizontal distribution of cases is the most significant in this section in comparison with the above-mentioned four BR sections; for example, this section was assessed as “mostly” complete in the range of between one and five recommendations. Further analysis of individual cases shows that with regard to the assessment of completeness, two reporting requirements triggered most of the recommendations, namely: (i) information on the national approach for tracking financial, technological and capacity-building support (nine cases); and (ii) information on measures taken to promote, facilitate and finance the transfer of, access to and the deployment of climate-friendly technologies (seven cases). Further analysis of individual cases shows that no clear quantitative and/or qualitative criteria for decision-making between “mostly” and “partially” could be identified.

24. Based on the analysis, the following general observations could be made:

(a) In all cases in which no recommendations were made (i.e. number of recommendations = 0), the ERT assessed the BR section as “fully” complete or “fully”

⁶ FCCC/CP/1999/7

transparent, which is in accordance with the above-mentioned assumption (see paras. 16 and 17 above);⁷

(b) Only one case was noted where the ERT decided to assess the BR section as “not” complete (but at the same time as “fully” transparent) based on five recommendations made.⁸ The ERT concluded that the amount of information provided was insufficient to be assessed as “partially” complete (given the total number of mandatory reporting requirements which amounted to 15). Conversely, there was one case where, under the same section, six recommendations led to an assessment of “partially” complete.⁹ Additional analysis shows that there are no Parties with exactly the same missing information, including these two cases, which would allow further comparative analysis and conclusions to be drawn on the degree of consistency among the ERTs in assessing information as “not” complete. However, it can be assumed that the marginal case for assessing the BR section as “not” complete/transparent, as explained in paragraph 17 above (i.e. number of recommendations = number of mandatory reporting requirements), would not be the only case where the BR section could be assessed as “not” complete/transparent;

(c) The horizontal distribution of cases where the BR section was assessed as “mostly” and “partially” complete/transparent, as presented in the frequency distribution tables contained in annex III to this paper, occurs more frequently than vertical distribution, which means that, in a majority of cases, the ERTs did not consider certain mandatory reporting requirements to be more important than others, which is in line with the principle that all mandatory reporting requirements are of equal importance;

(d) The TRRs show that there are no two identical cases in which the same type of missing mandatory reporting requirement triggered the same assessment of “mostly” or “partially”; however, there were several cases where the absence of information under the same reporting requirement resulted in a different assessment, which implies that the above-mentioned principle of equal importance of mandatory reporting requirements was not strictly followed (e.g. if a Party did not report projections for 2030 it triggered the assessment of the BR section as “mostly” complete in one case and “partially” complete in another case);

(e) Horizontal distribution, as presented in the frequency distribution tables contained in annex III to this paper, leads to the conclusion that the ERTs, based on their expert judgement and the number of recommendations made under a particular BR section, decide whether the amount (completeness) and level of detail (transparency) of the information provided could be assessed as “mostly” or “partially” complete and transparent. In this regard, horizontal distribution allows for the establishment of thresholds between the four gradations, based on empirical evidence from the review practice applied, which are in functional relationship with the number of recommendations made.

⁷ There were five cases in total where the ERTs assessed a BR section as “mostly” complete or “mostly” transparent, despite the fact that no recommendations were made in the text of the TRR (see annex II to this paper). These cases are considered as outliers.

⁸ See the TRR of Switzerland, specifically the section related to the provision of financial, technological and capacity-building support.

⁹ See the TRR of Germany, specifically the section related to financial, technological and capacity-building support.

IV. Guiding principles in the assessment of completeness and transparency

Based on the analysis of the TRRs of the BR1s, to facilitate consistency and a rule-based approach in the application of the four gradations in assessing completeness and transparency it would be helpful to establish the following guiding principles:

(a) “The assessment is based on mandatory requirements”: the identification of issues and the related assessment of completeness and transparency by the ERT should be based only on mandatory (“shall”) reporting requirements contained in each section of the BR;

(b) “All mandatory requirements are of equal importance”: all mandatory (“shall”) reporting requirements should be treated equally by the ERTs and there should not be an “expert’s weighting factor” applied which could imply that some “shall” requirements are more important than others;

(c) “One omitted mandatory requirement leads to one recommendation”: one “shall” requirement should trigger not more than one recommendation for completeness and/or one recommendation for transparency in cases where information provided in the BR does not fulfil the mandatory reporting requirement. This principle should be applied even if the “shall” requirement contains more than one specific reporting element.¹⁰ There is only one exception, in cases where one “shall” requirement contains an additional mandatory reporting requirement, which is the case in the reporting of projections (link to the UNFCCC reporting guidelines on NCs). In this special case, one mandatory requirement refers to eight mandatory requirements in the UNFCCC reporting guidelines on NCs. The ERTs then assess the completeness and transparency of the information following the requirements of the UNFCCC reporting guidelines on NCs.

V. Further options to use the gradations “mostly” or “partially” in the assessment of completeness and transparency

25. The options presented in this paper are aimed primarily towards improving consistency in the assessment of completeness and transparency at the level of the BR section, both in individual TRRs as well as across the TRRs. The options are derived from the results of the in-depth analysis of the TRRs, particularly regarding linkages between the ERTs’ findings on missing mandatory reporting elements, recommendations made and the overall assessment of completeness and transparency of a particular BR section of the TRR.

26. In this regard, two options for the assessment of completeness and transparency are discussed in this paper:

(a) The “top-down” assessment: the overall assessment of each BR section is based on the number of recommendations made by the ERTs which reflect the missing mandatory reporting requirements under the relevant section;

¹⁰ For example, the description of the Party’s quantified economy-wide emission reduction target includes the following information on six elements: the base year; the gases and sectors covered; the global warming potential values; the approach to counting emissions and removals from land use, land-use change and forestry; the use of international market-based measures; and any other information.

(b) The “bottom-up” assessment: the overall assessment of each BR section is based on the assessment of completeness and transparency of each “shall” reporting requirement under the relevant section, as defined in the UNFCCC reporting guidelines on BRs.

A. Option 1: “top-down” assessment

27. This option is largely based on the current review practice and the conclusions derived from the analysis of the TRRs where the overall assessment of completeness and transparency of each section of the BR is based on the number of missing reporting requirements, which are reflected in the recommendations made under each section, and also involves expert judgment in cases where the reported information is not easily quantifiable or the reporting requirement contains a set of specific reporting elements.

28. First, the ERTs identify issues when the information provided in the BR does not fulfill the reporting requirements, then they formulate recommendations and lastly they summarize the completeness and transparency issues for each section in table 1 of the review report based on the recommendations made for each section (“top-down”).

29. The most straightforward approach, taking into account the guiding principles mentioned in paragraph 26 above and the practice established through the BR1 reviews, would be to assess the completeness and transparency of the BR sections based on the number of mandatory reporting requirements missed, which are reflected in the recommendations made under each section. For that purpose, and based on the frequency distribution tables presented in annex III to this paper, the following completeness and transparency assessment scoreboard could be applied by the ERTs (see table 3 below).

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Table 3. Completeness and transparency assessment scoreboard

BR section	Number of mandatory requirements from the reporting guidelines	Number of missing mandatory requirements found by the ERT¹	Assessment of the completeness and transparency of the BR section
GHG emissions and removals related to the target	2	1	Mostly complete/transparent
		2	Partially complete/transparent
Assumptions, conditions and methodologies related to the target	2	1	Mostly complete/transparent
		2	Partially complete/transparent
Progress in the achievement the target	4	1–2	Mostly complete/transparent
		3–4	Partially complete/transparent
Projections	9	1–2	Mostly complete/transparent
		3–9	Partially complete/transparent
Provision of support to developing country Parties	15	1–2	Mostly complete/transparent
		3–15	Partially complete/transparent

¹ In case when number of missing mandatory requirements is equal to number of mandatory requirements from reporting guidelines, the ERTs should decide whether to assess BR section as partially complete/transparent or not complete/transparent.

Abbreviations:

BR = biennial report

ERT = expert review team

GHG = greenhouse gas

B. Option 2: “bottom-up” assessment

30. According to the UNFCCC review guidelines, the ERTs are required to assess the degree to which the information provided under each reporting requirement is complete and transparent, and, on that basis, to provide, in the table of the review report summarizing completeness and transparency issues of the reported information (table 1), an overall assessment of completeness and transparency for each section of the NC and the BR.

31. Table 4 below illustrates a theoretical example of the “bottom-up” assessment which entails two levels: “level 1”, where each mandatory (“shall”) requirement is assessed; and “level 2”, where the overall assessment of the BR section is provided based on the results of the lower-level assessment. This option is analogous to a grading system in which individual grades (mandatory requirements) are used to calculate the overall achievement of a particular subject (section).

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32. Although the ERTs have to assess each reporting requirement, review practice shows that a single recommendation or encouragement does not specify whether the information provided in the report for a particular reporting requirement is “mostly” or “partially” complete or transparent.

33. If this option is taken into further consideration by the LRs, there are several additional elements which have to be decided upon. Most important is how the grading system should work in practice. The guiding principle that all “shall” requirements is of equal importance means that there is no need for additional weighting factors for each requirement.

34. However, the ERTs should agree on a grading method which will be applied for the overall assessment based on an individual assessment of the reporting requirements. This could be rather complicated because in practice many combinations could emerge, not just those involving the “mostly” and “partially” gradations, but also those involving the gradations “fully” complete/transparent and “not” complete/transparent. An extreme example could be that one “shall” requirement is assessed as “fully” complete and another as “not” complete, which could then result in different outcomes of the overall assessment of the BR section.

35. To conclude, although a “bottom-up” approach has a theoretical foothold, from a practical point of view it appears to have some strong disadvantages due to its grading complexity and the fact that it would be very time-consuming for experts to apply during review week, which is a critical element for the successful outcome of the review process. An advantage of this option is that it takes into account each mandatory reporting requirement, which means that the overall assessment is more comprehensive and justifiable.

Table 4. Illustration of “bottom-up” assessment of completeness and transparency

BR section	Mandatory reporting requirement	Assessment “level 1”				Assessment “level 2”			
Section 1	“shall 1”	Completeness 1				Completeness			
		FC	MC	PC	NC	NC	MC	PC	NC
		Transparency 1							
		FT	MT	PT	NT				
	“shall 2”	Completeness 2							
		FC	MC	PC	NC				
		Transparency 2							
		FT	MT	PT	NT				
	“shall 3”	Completeness 3				Transparency			
		FC	MC	PC	NC	FT	MT	PT	NT
		Transparency 3							
		FT	MT	PT	NT				

BR section	Mandatory reporting requirement	Assessment “level 1”				Assessment “level 2”
	“shall n”	Completeness n				
		FC	MC	PC	NC	
		Transparency n				
		FT	MT	PT	NT	

Abbreviations:

- BR = biennial report
- FC = “fully” complete
- FT = “fully” transparent
- MC = “mostly” complete
- MT = “mostly” transparent
- NC = “not” complete
- NT = “not” transparent
- PC = “partially” complete
- PT = “partially” transparent
- n = number of mandatory reporting requirements

VI. Conclusions and recommendations

36. The TRRs of 43 Annex I Parties have been analysed with the aim of identifying patterns in applying the four-gradation rule in the assessment of completeness and transparency, challenges in such assessments and possible approaches to resolve these challenges. The analysis demonstrated that the assessment of completeness and transparency by the ERTs across the TRRs was generally consistent. There were no challenges noted in the assessment of information as “fully” complete and “fully” transparent. There was only one assessment which resulted in the gradation “not” complete.

37. The inconsistencies occurred in distinguishing between the assessment of completeness and transparency as “mostly” and “partially”, when the ERTs applied expert judgment, subjectively weighted the mandatory requirements, or included reporting requirements that were not mandatory in the assessment. These cases created so-called ‘grey areas’ in which the same findings and recommendations led to a different use of gradations and assessment. Therefore, a set of agreed guiding principles and further guidance is needed to further enhance consistency in the assessment of completeness and transparency.

38. The results of the analysis support the assumption that the overall assessment of BR sections is based on expert judgement and the number of recommendations made. In this regard, a horizontal distribution of cases allows for the establishment of thresholds between the four gradations based on empirical evidence from the review practice applied, which are in functional relationship with the number of recommendations made. It must be emphasized that the ERTs were largely consistent in using the gradations “mostly” and “partially” across the TRRs, with only several cases which could be considered as outliers.

39. This empirical rule-based approach should be complemented with the proposed three guiding principles whose aim is to narrow the so-called ‘grey areas’ in decision-

making between the gradations “mostly” or “partially”. The guiding principles are as follows:

- (a) The assessment is based only on mandatory (“shall”) requirements;
- (b) All mandatory requirements are of equal importance;
- (c) One omitted mandatory requirement leads to one recommendation.

40. There are two further options for the assessment of completeness and transparency which are presented in this paper:

(a) Option 1 is based on a “top-down” assessment and in principle is an evolution of the current practice applied by the ERTs where the overall assessment of completeness and transparency of each section of the BR is based on the number of missing reporting requirements which are reflected in the recommendations made under each section, and also involves expert judgement in cases where the reported information is not easily quantifiable or the reporting requirement contains a set of specific reporting elements;

(b) Option 2 is based on a “bottom-up” assessment and entails two levels: “level 1”, where each mandatory (“shall”) requirement is assessed; and “level 2”, where the overall assessment of the BR section is provided based on the results of the lower-level assessment. This option is analogous to a grading system in which individual grades (mandatory requirements) are used to calculate the overall achievement of a particular subject (section).

41. The main advantages of option 1 (“top-down”) are that it inherently includes established ERT practice and experience and is relatively simple and straightforward to apply during the review, which is important due to the time constraints faced by the ERTs. A disadvantage is that it apparently simplifies the assessment of completeness and transparency, particularly in sections with a greater number of mandatory reporting requirements.

42. The main advantage of option 2 (“bottom-up”) is that it takes into account each mandatory reporting requirement, which means that the overall assessment is more comprehensive and justifiable. The disadvantages are the complexity of the grading method which has to be developed and applied and the amount of time needed for the assessment.

43. Noting that option 1 (“top-down”) has a strong empirical foundation based on practice established during the 2014–2015 review cycle of the BR1s, it would be plausible to apply the guiding principles and the completeness and transparency assessment scoreboard for future reviews.

44. In order to evaluate the effectiveness of the approach used, it would be useful to analyse the TRRs of the second biennial reports, assess how the review practice in the assessment of completeness and transparency has evolved in comparison with the previous review cycle and update the frequency distribution tables.

Annex I

Analysis of the expert review teams’ assessment of the completeness and transparency of the first biennial reports of individual Annex I Parties per BR section

A. The analysis of the completeness

Australia	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections	•				0
Provision of support to developing country Parties	•				0

Austria	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			2
Projections	•				0
Provision of support to developing country Parties			•		3

Belarus	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target		•			1
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target			•		3
Projections		•			2
Provision of support to developing country Parties	/	/	/	/	/

Belgium	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target		•			1
Progress made towards the target		•			1
Projections		•			1
Provision of support to developing country Parties		•			1

Bulgaria	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target		•			0
Progress made towards the target			•		3
Projections	•				0
Provision of support to developing country Parties	/	/	/	/	/

Canada	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			1
Projections	•				0
Provision of support to developing country Parties		•			3

ANALYSIS OF FURTHER OPTIONS TO USE THE GRADATIONS “MOSTLY” OR “PARTIALLY” IN THE ASSESSMENT OF COMPLETENESS AND TRANSPARENCY IN BIENNIAL REPORTS

Croatia	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			1
Projections	•				0
Provision of support to developing country Parties	/	/	/	/	/

Cyprus	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target			•		1
Progress made towards the target		•			2
Projections			•		1
Provision of support to developing country Parties	/	/	/	/	/

Czech Republic	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections	•				0
Provision of support to developing country Parties	/	/	/	/	/

Denmark	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections	•				0
Provision of support to developing country Parties			•		2

Estonia	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			0
Projections	•				0
Provision of support to developing country Parties	/	/	/	/	/

European Union	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections	•				0
Provision of support to developing country Parties		•			3

Finland	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections	•				0
Provision of support to developing country Parties	•				0

ANALYSIS OF FURTHER OPTIONS TO USE THE GRADATIONS “MOSTLY” OR “PARTIALLY” IN THE ASSESSMENT OF COMPLETENESS AND TRANSPARENCY IN BIENNIAL REPORTS

France	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections		•			1
Provision of support to developing country Parties		•			1

Germany	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			1
Projections	•				0
Provision of support to developing country Parties			•		6

Greece	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections	•				0
Provision of support to developing country Parties		•			2

Hungary	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			2
Projections		•			1
Provision of support to developing country Parties	/	/	/	/	/

Iceland	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections		•			1
Provision of support to developing country Parties		•			5

Ireland	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			2
Projections	•				0
Provision of support to developing country Parties		•			2

Italy	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections	•				0
Provision of support to developing country Parties			•		4

ANALYSIS OF FURTHER OPTIONS TO USE THE GRADATIONS “MOSTLY” OR “PARTIALLY” IN THE ASSESSMENT OF COMPLETENESS AND TRANSPARENCY IN BIENNIAL REPORTS

Japan	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections			•		6
Provision of support to developing country Parties	•				0

Kazakhstan	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target		•			1
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target			•		1
Projections	•				0
Provision of support to developing country Parties	/	/	/	/	/

Latvia	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			1
Projections	•				0
Provision of support to developing country Parties	/	/	/	/	/

Liechtenstein	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target			•		1
Projections	•				0
Provision of support to developing country Parties	/	/	/	/	/

Lithuania	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			1
Projections	•				0
Provision of support to developing country Parties	/	/	/	/	/

Luxembourg	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target			•		2
Projections			•		3
Provision of support to developing country Parties			•		3

Malta	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target		•			1
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				1
Projections	•				0
Provision of support to developing country Parties	/	/	/	/	/

ANALYSIS OF FURTHER OPTIONS TO USE THE GRADATIONS “MOSTLY” OR “PARTIALLY” IN THE ASSESSMENT OF COMPLETENESS AND TRANSPARENCY IN BIENNIAL REPORTS

Monaco	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			1
Projections	•				1
Provision of support to developing country Parties	/	/	/	/	/

Netherlands	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections	•				0
Provision of support to developing country Parties		•			2

New Zealand	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			1
Projections	•				0
Provision of support to developing country Parties	•				0

Norway	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections	•				0
Provision of support to developing country Parties		•			2

Poland	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target			•		2
Assumptions, conditions and methodologies related to the target			•		1
Progress made towards the target			•		1
Projections			•		1
Provision of support to developing country Parties	/	/	/	/	/

Portugal	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			1
Projections	•				0
Provision of support to developing country Parties			•		4

Romania	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections	•				0
Provision of support to developing country Parties	/	/	/	/	/

ANALYSIS OF FURTHER OPTIONS TO USE THE GRADATIONS “MOSTLY” OR “PARTIALLY” IN THE ASSESSMENT OF COMPLETENESS AND TRANSPARENCY IN BIENNIAL REPORTS

Russian Federation	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target			•		3
Projections		•			1
Provision of support to developing country Parties	/	/	/	/	/

Slovakia	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			1
Projections	•				0
Provision of support to developing country Parties	/	/	/	/	/

Slovenia	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			2
Projections		•			1
Provision of support to developing country Parties	/	/	/	/	/

Spain	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			2
Projections	•				0
Provision of support to developing country Parties			•		3

Sweden	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			1
Projections	•				0
Provision of support to developing country Parties		•			0

Switzerland	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections	•				0
Provision of support to developing country Parties				•	5

Ukraine	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target		•			1
Assumptions, conditions and methodologies related to the target		•			1
Progress made towards the target		•			1
Projections	•				0
Provision of support to developing country Parties	/	/	/	/	/

ANALYSIS OF FURTHER OPTIONS TO USE THE GRADATIONS “MOSTLY” OR “PARTIALLY” IN THE ASSESSMENT OF COMPLETENESS AND TRANSPARENCY IN BIENNIAL REPORTS

United Kingdom of Great Britain and Northern Ireland	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections		•			2
Provision of support to developing country Parties		•			2

United States of America	FC	MC	PC	NC	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections	•				0
Provision of support to developing country Parties		•			3

B. The analysis of the transparency

Australia	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			1
Projections		•			1
Provision of support to developing country Parties		•			4

Austria	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			1
Projections	•				0
Provision of support to developing country Parties		•			1

Belarus	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target			•		1
Progress made towards the target			•		3
Projections		•			1
Provision of support to developing country Parties	/	/	/	/	/

Belgium	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target		•			1
Progress made towards the target	•				0
Projections	•				0
Provision of support to developing country Parties		•			2

Bulgaria	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target		•			2
Progress made towards the target		•			1
Projections	•				0
Provision of support to developing country Parties	/	/	/	/	/

ANALYSIS OF FURTHER OPTIONS TO USE THE GRADATIONS “MOSTLY” OR “PARTIALLY” IN THE ASSESSMENT OF COMPLETENESS AND TRANSPARENCY IN BIENNIAL REPORTS

Canada	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target		•			1
Progress made towards the target		•			2
Projections		•			1
Provision of support to developing country Parties		•			2

Croatia	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections	•				0
Provision of support to developing country Parties	/	/	/	/	/

Cyprus	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections	•				0
Provision of support to developing country Parties	/	/	/	/	/

Czech Republic	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			1
Projections	•				0
Provision of support to developing country Parties	/	/	/	/	/

Denmark	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			1
Projections	•				0
Provision of support to developing country Parties			•		4

Estonia	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target		•			1
Progress made towards the target		•			2
Projections	•				0
Provision of support to developing country Parties	/	/	/	/	/

European Union	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections		•			1
Provision of support to developing country Parties		•			1

ANALYSIS OF FURTHER OPTIONS TO USE THE GRADATIONS “MOSTLY” OR “PARTIALLY” IN THE ASSESSMENT OF COMPLETENESS AND TRANSPARENCY IN BIENNIAL REPORTS

Finland	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections	•				0
Provision of support to developing country Parties		•			2

France	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			3
Projections		•			3
Provision of support to developing country Parties		•			4

Germany	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			1
Projections	•				0
Provision of support to developing country Parties	•				0

Greece	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			1
Projections	•				0
Provision of support to developing country Parties	•				0

Hungary	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections	•				0
Provision of support to developing country Parties	/	/	/	/	/

Iceland	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			2
Projections			•		1
Provision of support to developing country Parties		•			1

Ireland	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections		•			2
Provision of support to developing country Parties		•			2

ANALYSIS OF FURTHER OPTIONS TO USE THE GRADATIONS “MOSTLY” OR “PARTIALLY” IN THE ASSESSMENT OF COMPLETENESS AND TRANSPARENCY IN BIENNIAL REPORTS

Italy	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			0
Projections	•				0
Provision of support to developing country Parties		•			2

Japan	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections	•				0
Provision of support to developing country Parties		•			2

Kazakhstan	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target		•			1
Progress made towards the target			•		1
Projections			•		3
Provision of support to developing country Parties	/	/	/	/	/

Latvia	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target		•			1
Progress made towards the target		•			1
Projections	•				0
Provision of support to developing country Parties	/	/	/	/	0

Liechtenstein	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target		•			0
Assumptions, conditions and methodologies related to the target			•		1
Progress made towards the target			•		3
Projections		•			2
Provision of support to developing country Parties	/	/	/	/	/

Lithuania	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections	•				0
Provision of support to developing country Parties	/	/	/	/	/

Luxembourg	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target		•			2
Progress made towards the target			•		1
Projections		•			2
Provision of support to developing country Parties		•			1

ANALYSIS OF FURTHER OPTIONS TO USE THE GRADATIONS “MOSTLY” OR “PARTIALLY” IN THE ASSESSMENT OF COMPLETENESS AND TRANSPARENCY IN BIENNIAL REPORTS

Malta	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections		•			2
Provision of support to developing country Parties	/	/	/	/	/

Monaco	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections	•				0
Provision of support to developing country Parties	/	/	/	/	/

Netherlands	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections	•				0
Provision of support to developing country Parties		•			1

New Zealand	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections			•		2
Provision of support to developing country Parties			•		3

Norway	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target		•			1
Progress made towards the target	•				0
Projections	•				0
Provision of support to developing country Parties			•		4

Poland	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target			•		1
Progress made towards the target			•		2
Projections		•			0
Provision of support to developing country Parties	/	/	/	/	/

Portugal	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target		•			1
Progress made towards the target		•			1
Projections	•				0
Provision of support to developing country Parties			•		1

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Romania	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
Projections	•				0
Provision of support to developing country Parties	/	/	/	/	/

Russian Federation	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target			•		1
Progress made towards the target		•			2
Projections			•		2
Provision of support to developing country Parties	/	/	/	/	/

Slovakia	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			2
Projections	•				0
Provision of support to developing country Parties	/	/	/	/	/

Slovenia	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target		•			1
Progress made towards the target	•				0
Projections	•				0
Provision of support to developing country Parties	/	/	/	/	/

Spain	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target		•			1
Progress made towards the target	•				0
Projections	•				0
Provision of support to developing country Parties			•		4

Sweden	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			1
Projections	•				0
Provision of support to developing country Parties		•			3

Switzerland	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			1
Projections		•			1
Provision of support to developing country Parties	•				0

ANALYSIS OF FURTHER OPTIONS TO USE THE GRADATIONS “MOSTLY” OR “PARTIALLY” IN THE ASSESSMENT OF COMPLETENESS AND TRANSPARENCY IN BIENNIAL REPORTS

Ukraine	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target		•			0
Progress made towards the target			•		2
Projections	•				0
Provision of support to developing country Parties					

United Kingdom of Great Britain and Northern Ireland	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			2
Projections	•				0
Provision of support to developing country Parties	•				0

United States of America	FT	MT	PT	NT	Recs.
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			1
Projections	•				0
Provision of support to developing country Parties		•			1

Note on the information provided in the tables:

The tables above contain information on how each section of the Annex I Party’s first biennial report was assessed in terms of completeness and transparency by using the four-gradation approach (indicated by bold dots in the tables), as well as the number of recommendations made for each section of the biennial report. For example, in the case of Austria, no recommendations were made for the sections on greenhouse gas emissions and removals, assumptions, conditions and methodologies related to the target, and projections, and these sections were assessed as “fully” complete; two recommendations were made for the section on progress in the achievement of target and this section was assessed as “mostly” complete; and three recommendations were made for the section on provision of support to developing country Parties and this section was assessed as “partially” complete.

Abbreviations:

FC = “fully” complete

FT = “fully” transparent

GHG = greenhouse gas

MC = “mostly” complete

MT = “mostly” transparent

NC = “not” complete

NT = “not” transparent

PC = “partially” complete

PT = “partially” transparent

Recs. = recommendations

Annex II

Analysis of the expert review teams’ overall assessment of completeness and transparency: total number of recommendations per Annex I Party and per BR section

Table 1. Total number of recommendations per Annex I Party related to the completeness

Party	Number of recommendations
Australia	0
Czech Republic	0
Estonia	0
Finland	0
Romania	0
Croatia	1
Latvia	1
Liechtenstein	1
Lithuania	1
New Zealand	1
Slovakia	1
Sweden	1
Denmark	2
France	2
Greece	2
Kazakhstan	2
Malta	2
Monaco	2
Netherlands	2
Norway	2
Bulgaria	3
European Union	3
Hungary	3
Slovenia	3
Ukraine	3
United States of America	3
Belgium	4
Canada	4
Cyprus	4
Ireland	4
Italy	4
Russian Federation	4
United Kingdom of Great Britain and Northern Ireland	4

ANALYSIS OF FURTHER OPTIONS TO USE THE GRADATIONS “MOSTLY” OR “PARTIALLY” IN THE ASSESSMENT OF COMPLETENESS AND TRANSPARENCY IN BIENNIAL REPORTS

Austria	5
Poland	5
Portugal	5
Spain	5
Switzerland	5
Belarus	6
Iceland	6
Japan	6
Germany	7
Luxembourg	8

ANALYSIS OF FURTHER OPTIONS TO USE THE GRADATIONS “MOSTLY” OR “PARTIALLY” IN THE ASSESSMENT OF COMPLETENESS AND TRANSPARENCY IN BIENNIAL REPORTS

Table 2. Total number of recommendations per Annex I Party related to the transparency

Party	Number of recommendations
Croatia	0
Cyprus	0
Hungary	0
Lithuania	0
Monaco	0
Romania	0
Czech Republic	1
Germany	1
Greece	1
Netherlands	1
Slovenia	1
Austria	2
European Union	2
Finland	2
Italy	2
Japan	2
Latvia	2
Malta	2
Slovakia	2
Switzerland	2
Ukraine	2
United Kingdom of Great Britain and Northern Ireland	2
United States of America	2
Belgium	3
Bulgaria	3
Estonia	3
Poland	3
Portugal	3
Iceland	4
Ireland	4
Sweden	4
Belarus	5
Denmark	5
Kazakhstan	5
New Zealand	5
Norway	5
Russian Federation	5
Spain	5
Australia	6

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Canada	6
Liechtenstein	6
Luxembourg	6
France	10

Table 3. Total number of recommendations per BR section related to the completeness

BR section	Number of recommendations	%
GHG emissions and removals related to the target	6	5
Assumptions, conditions and methodologies related to the target	4	3
Progress made towards the target	40	31
Projections	22	17
Provision of support to developing country Parties	56	44
Total	128	

Table 4. Total number of recommendations per BR section related to the transparency

BR section	Number of recommendations	%
GHG emissions and removals related to the target	0	0
Assumptions, conditions and methodologies related to the target	17	14
Progress made towards the target	38	31
Projections	23	19
Provision of support to developing country Parties	45	37
Total	123	

Annex III

Analysis of the expert review teams’ overall assessment of the completeness and transparency of each section of the first biennial reports of individual Annex I Parties: frequency distribution tables

A. Frequency distribution related to the assessment of the completeness

Table 1. Frequency distribution of the cases related to the assessment of the completeness of the GHG emissions and removals

Assessment	NC							
	PC			1				
	MC		4					
	FC	38						
GHG emissions and removals related to the target		0	1	2	3	4	5	6
		Number of recommendations						

Table 2. Frequency distribution of the cases related to the assessment of the completeness of the assumptions, conditions and methodologies related to the target

Assessment	NC							
	PC		2					
	MC	1*	2					
	FC	38						
Assumptions, conditions and methodologies related to the target		0	1	2	3	4	5	6
		Number of recommendations						

Note: No recommendations are made in the technical review report for completeness

ANALYSIS OF FURTHER OPTIONS TO USE THE GRADATIONS “MOSTLY” OR “PARTIALLY” IN THE ASSESSMENT OF COMPLETENESS AND TRANSPARENCY IN BIENNIAL REPORTS

Table 3. Frequency distribution of the cases related to the assessment of the completeness of the progress made towards the target

Assessment	NC							
	PC		3	1	3			
	MC	1*	12	6				
	FC	16	1					
Progress made towards the target		0	1	2	3	4	5	6
		Number of recommendations						

Note: No recommendations are made in the technical review report for completeness

Table 4. Frequency distribution of the cases related to the assessment of the completeness of the projections

Assessment	NC							
	PC		2		1			1
	MC		6	2				
	FC	31						
Projections		0	1	2	3	4	5	6
		Number of recommendations						

Table 5. Frequency distribution of the cases related to the assessment of the completeness of the Provision of support to developing country Parties

Assessment	NC						1	
	PC			1	3	2		1
	MC	1*	2	5	3		1	
	FC	4						
Provision of support to developing country Parties		0	1	2	3	4	5	6
		Number of recommendations						

Note: No recommendations are made in the technical review report for completeness

B. Frequency distribution related to the assessment of the transparency

Table 6. Frequency distribution of the cases related to the assessment of the transparency of the GHG emissions and removals

Assessment	NT							
	PT							
	MT	1*						
	FT	38						
GHG emissions and removals related to the target		0	1	2	3	4	5	6
		Number of recommendations						

Note: Encouragement is provided in the technical review report (rather than a recommendation).

Table 7. Frequency distribution of the cases related to the assessment of the transparency of the assumptions, conditions and methodologies related to the target

Assessment	NT							
	PT		4					
	MT		10	2				
	FT	27						
Assumptions, conditions and methodologies related to the target		0	1	2	3	4	5	6
		Number of recommendations						

ANALYSIS OF FURTHER OPTIONS TO USE THE GRADATIONS “MOSTLY” OR “PARTIALLY” IN THE ASSESSMENT OF COMPLETENESS AND TRANSPARENCY IN BIENNIAL REPORTS

Table 8. Frequency distribution of the cases related to the assessment of the transparency of the progress made towards the target

Assessment	NT							
	PT		2	2	2			
	MT	1*	12	6	1			
	FT	17						
Progress made towards the target		0	1	2	3	4	5	6
		Number of recommendations						

Note: No recommendations are made in the technical review report for completeness

Table 9. Frequency distribution of the cases related to the assessment of the transparency of the projections

Assessment	NT							
	PT		1	2	1			
	MT		6	4	1			
	FT	28						
Projections		0	1	2	3	4	5	6
		Number of recommendations						

Table 10. Frequency distribution of the cases related to the assessment of the transparency of the Provision of support to developing country Parties

Assessment	NT							
	PT		1		1	3		
	MT		6	6	1	2		
	FT	4						
Provision of support to developing country Parties		0	1	2	3	4	5	6
		Number of recommendations						

Note on the information provided in the tables:

The frequency distribution tables above provide information on the number of cases from the 43 technical review reports in which a certain number of recommendations led to one of the four gradations (i.e. “fully”, “mostly”, “partially” or “not” complete/transparent) for each

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section of the first biennial report (i.e. greenhouse gas (GHG) emissions and removals; assumptions, conditions and methodologies related to the target; progress in the achievement of the targets; projections; and provision of financial, technological and capacity-building support to developing country Parties) and related to both completeness and transparency. For example, in the section of the biennial report on GHG emissions and removals, in 38 cases no recommendations were made and the section was assessed as “fully” complete, in 4 cases 1 recommendation led to an assessment of “mostly” complete and in 1 case 2 recommendations led to an assessment of “partially” complete.

Abbreviations:

FC = “fully” complete

FT = “fully” transparent

GHG = greenhouse gas

MC = “mostly” complete

MT = “mostly” transparent

NC = “not” complete

NT = “not” transparent

PC = “partially” complete

PT = “partially” transparent

Annex IV

Additional analysis of selected individual sections of the first biennial reports

A. Additional analysis of the assessment of the completeness

Table 1. Comparison of the recommendations made and the overall assessment of the completeness of the BR section related to the progress made towards the target (total number of the recommendations in the BR section is one)

BR section: Progress made towards the target		
Assessment	Recommendation	Party
Partially complete	<ul style="list-style-type: none"> Changes in domestic institutional arrangements, including institutional, legal, administrative and procedural arrangements used for domestic compliance, monitoring, reporting and archiving of information, and evaluation of the progress made towards achievement of its target; 	Poland
	<ul style="list-style-type: none"> Completely filled in CTF tables 3 (information on mitigation actions and their effects) and 4 (reporting on progress); 	Kazakhstan
	<ul style="list-style-type: none"> Improve the completeness of reporting by including in the next BR information on changes in its domestic institutional arrangements, including institutional, legal, administrative and procedural arrangements used for domestic compliance, monitoring, reporting and archiving of information, and evaluation of the progress made towards its target; 	Liechtenstein
Mostly complete	<ul style="list-style-type: none"> Information on the changes in its domestic institutional arrangements, including institutional, legal, administrative and procedural arrangements used for domestic compliance, monitoring, reporting, archiving of information and evaluation of progress towards its economy-wide emission reduction target; 	Germany
	<ul style="list-style-type: none"> Changes in its domestic institutional arrangements, including institutional, legal, administrative and procedural arrangements used for domestic compliance, monitoring, reporting, archiving of information and evaluation of progress towards its target; 	Canada
	<ul style="list-style-type: none"> Information on changes in its domestic institutional arrangements; 	Belgium
Number of recommendations in the BR section = 1		

ANALYSIS OF FURTHER OPTIONS TO USE THE GRADATIONS “MOSTLY” OR “PARTIALLY” IN THE ASSESSMENT OF COMPLETENESS AND TRANSPARENCY IN BIENNIAL REPORTS

Table 2. Comparison of the recommendations made and the overall assessment of the completeness of the BR section related to the progress made towards the target (total number of the recommendations in the BR section is two)

BR section: Progress made towards the target		
Assessment	Recommendation	Party
Partially complete	<ul style="list-style-type: none"> • Reporting on its mitigation actions by sector and by gas for all sectors where such actions are in place; • Including information on changes in its domestic institutional arrangements, including institutional, legal, administrative and procedural arrangements used for domestic compliance, monitoring, reporting, archiving of information and evaluation of the progress towards its target; 	Luxembourg
Mostly complete	<ul style="list-style-type: none"> • Information on changes in its domestic institutional arrangements, including institutional, legal, administrative and procedural arrangements used for domestic compliance, monitoring, reporting, archiving of information and evaluation of the progress towards its target; • Information in CTF tables 4, 4(a) and 4(b), or information relevant to CTF tables 4, 4(a) and 4(b) in textual format; 	Ireland
	<ul style="list-style-type: none"> • Information on progress made towards achieving its target by filling in CTF tables 3 and 4, as appropriate, or by using custom footnotes provided under the CTF tables to explain the reasons for not reporting information in these tables; • Information on PaMs implemented by sector, as appropriate, including PaMs (e.g. on F-gases) addressing emissions from the industrial processes sector; 	Hungary
Number of recommendations in the BR section = 2		

ANALYSIS OF FURTHER OPTIONS TO USE THE GRADATIONS “MOSTLY” OR “PARTIALLY” IN THE ASSESSMENT OF COMPLETENESS AND TRANSPARENCY IN BIENNIAL REPORTS

Table 3. Comparison of the recommendations made and the overall assessment of the completeness of the BR section related to the projections (total number of the recommendations in the BR section is one)

BR section: Projections		
Assessment	Recommendation	Party
Partially complete	<ul style="list-style-type: none"> The total effect of PaMs by gas (<i>for 2020 and 2030</i>); 	Poland
	<ul style="list-style-type: none"> An updated ‘with measures’ projection for up to 2030; 	Cyprus
Mostly complete	<ul style="list-style-type: none"> Emission projections for 2030; 	Hungary
	<ul style="list-style-type: none"> Projections for the year 2030 including in CTF tables 6; 	France
	<ul style="list-style-type: none"> Information on emission projections for 2030; 	Belgium
Number of recommendations in the BR section = 1		

Table 4. Comparison of the recommendations made and the overall assessment of the completeness of the BR section related to the provision of support to developing country Parties (total number of the recommendations in the BR section is three)

BR section: Provision of support to developing country Parties		
Assessment	Recommendation	Party
Partially complete	<ul style="list-style-type: none"> Information on measures taken to promote, facilitate and finance the transfer of, access to and deployment of climate-friendly technologies for the benefit of non-Annex I Parties; Information on the support of the development and enhancement of endogenous capacities and technologies of non-Annex I Parties; Information on how it has provided capacity-building support that responds to the existing and emerging capacity-building needs identified by non-Annex I Parties in the areas of mitigation, adaptation, and technology development and transfer; 	Spain
	<ul style="list-style-type: none"> Providing information on provision of ‘new and additional’ financial resources, and clarifying how these resources are ‘new and additional’; Exploring innovative ways to complete CTF table 8 and reporting relevant quantitative data on technology development and transfer; Completing CTF table 9 with information on capacity building support based on OECD markers; 	Luxembourg

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	<ul style="list-style-type: none"> • The national approach used to track the provision of support, including how it collects relevant data, and, if it forms part of its delivery mechanism for support how it feeds this data into such a mechanism; • Methodologies used to track the provision of financial, technological and capacity-building support to non-Annex I Parties, including detailed information on the indicators used to track support, describing clearly how they are used as well as information on underlying assumptions used to produce such information; • Explanation of how support effectively addresses the adaptation and mitigation needs of non-Annex I Parties; 	Austria
Mostly complete	<ul style="list-style-type: none"> • A description of its national approach for tracking the provision of financial, technological and capacity-building support to non-Annex I Parties, including information on indicators, delivery mechanisms used and allocation channels tracked; • A description of the methodology used to report on financial support provided by Parties included in Annex II to the Convention, including information on underlying assumptions and methodologies used to produce information on finance; • Information on measures taken to support the development and enhancement of the endogenous capacities and technologies of non-Annex I Parties; 	USA
	<ul style="list-style-type: none"> • How the EU supports non-Annex I Parties in adapting to the economic and social consequences of response measures; • Measures for the support of the development and enhancement of endogenous capacities and technologies of non-Annex I Parties; • Target area of mitigation or adaptation, the sectors involved, the sources of technology transfer from the public and private sectors, and distinguishing between activities undertaken by the public and private sectors (CTF table 8); 	EU
	<ul style="list-style-type: none"> • A description of the national approach to tracking the provision of support (including for technology transfer), including information on indicators and delivery mechanisms used and allocation channels tracked, and a full explanation of the methodologies and assumptions used to produce information on finance (i.e. information on how it assesses the effectiveness of its climate finance); • How it supports endogenous capacities of developing country Parties, with a focus on technology transfer and capacity-building, which supports development of technologies stemming from the developing countries themselves; • How it responds to the existing and emerging capacity-building needs identified by non-Annex I Parties; 	Canada
Number of recommendations in the BR section = 3		

B. Additional analysis of the assessment of the transparency

Table 5. Comparison of the recommendations made and the overall assessment of the transparency of the BR section related to the progress made towards the target (total number of the recommendations in the BR section is one)

BR section: Progress made towards the target		
Assessment	Recommendation	Party
Partially transparent	<ul style="list-style-type: none"> Reporting in the text of its BR and CTF tables 4 on its plans to use units from market-based mechanisms and LULUCF activities towards the achievement of its 2020 quantified economy-wide emission reduction target under the Convention; 	Luxembourg
	<ul style="list-style-type: none"> A description, or a cross-reference to the description in the national communication, of the domestic institutional arrangements for monitoring and evaluating its PaMs over time and a description, if applicable, of the changes in those arrangements since the last biennial report; 	Kazakhstan
Mostly transparent	<ul style="list-style-type: none"> A clear subdivision by gas for each sector in the reporting of PaMs; 	Sweden
	<ul style="list-style-type: none"> Information on a wider range of PaMs, even though their mitigation effects are not quantified; 	Australia
Number of recommendations in the BR section = 1		

Table 6. Comparison of the recommendations made and the overall assessment of the transparency of the BR section related to the progress made towards the target (total number of the recommendations in the BR section is two)

BR section: Progress made towards the target		
Assessment	Recommendation	Party
Partially transparent	<ul style="list-style-type: none"> Complete and structured textual information on progress made towards the achievement of the target, in particular, on its mitigation actions implemented or planned, and consistent information provided in the BR and CTF tables; Presentations of PaMs in table 3 of the BR1 and in CTF table 3 at a more disaggregated level (i.e. at the level of each individual policy or measure with quantitative objectives), and estimates for each of the policies, or combined estimates of PaMs for each sector, if by policy is not possible; 	Ukraine
	<ul style="list-style-type: none"> Changes in domestic institutional arrangements, including institutional, legal, administrative and procedural arrangements used for domestic compliance, monitoring, reporting and archiving of information, and evaluation of the progress made towards achievement of its target; 	Poland

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	<ul style="list-style-type: none"> • A consistent reporting of the progress made towards achievement of the target, including only elements that are used to achieve the target; 	
Mostly transparent	<ul style="list-style-type: none"> • Consistent naming of PaMs throughout NCs and BRs; • The rationale behind the use of each of the notation keys in CTF tables 4(a)II and 4(b) and in all other tables where such notation keys are used; 	UK
	<ul style="list-style-type: none"> • More consistency between information provided on PaMs in the PaMs and projections chapters; • An elaborated description of its mitigation PaMs or cross references to the relevant information provided in the national communication; 	Canada
Number of recommendations in the BR section = 2		

Table 7. Comparison of the recommendations made and the overall assessment of the transparency of the BR section related to the projections (total number of the recommendations in the BR section is one)

BR section: Projections		
Assessment	Recommendation	Party
Partially transparent	<ul style="list-style-type: none"> • Information on which PaMs, including those from the Action Plan, are included in the ‘with measures’ scenario; 	Iceland
Mostly transparent	<ul style="list-style-type: none"> • The historical total effect of its implemented and adopted PaMs in accordance with the UNFCCC reporting guidelines for NCs, using a consistent approach for estimating the total effect for past and future years; 	Switzerland
	<ul style="list-style-type: none"> • The same scenarios in its NC and BR, or at least an explanation when there is a difference; 	Belarus
Number of recommendations in the BR section = 1		

ANALYSIS OF FURTHER OPTIONS TO USE THE GRADATIONS “MOSTLY” OR “PARTIALLY” IN THE ASSESSMENT OF COMPLETENESS AND TRANSPARENCY IN BIENNIAL REPORTS

Table 8. Comparison of the recommendations made and the overall assessment of the transparency of the BR section related to the projections (total number of the recommendations in the BR section is two)

BR section: Projections		
Assessment	Recommendation	Party
Partially transparent	<ul style="list-style-type: none"> • Providing projections scenarios in accordance with the scenario definitions provided in the UNFCCC reporting guidelines on NCs; • Preparing comprehensive projections on a sectoral basis for all sectors and providing all required information on these projections in adherence to the structure of the corresponding CTF tables. 	Russian Federation
	<ul style="list-style-type: none"> • An indication of which individual PaMs reported in the PaMs section of the NC are included in the ‘with measures’ projections; • All factors and activities underlying the projections, especially for road transport and agriculture; 	New Zealand
Mostly transparent	<ul style="list-style-type: none"> • Including emissions data for all years indicated in CTF tables 6(a)–(c); • Ensuring that no double-counting occurs in projected sectoral emissions reported in CTF tables 6(a)–(c). 	Malta
	<ul style="list-style-type: none"> • Transparent data in CTF table 5; • Transparent information in CTF tables 6(a) and 6(c) on projections for 2020 and 2030 with regard to projected data for the LULUCF sector; 	Ireland
Number of recommendations in the BR section = 2		

Table 9. Comparison of the recommendations made and the overall assessment of the transparency of the BR section related to the provision of support to developing country Parties (total number of the recommendations in the BR section is three)

BR section: Provision of support to developing country Parties		
Assessment	Recommendation	Party
Partially transparent	<ul style="list-style-type: none"> • A further clarification on how it has determined the reported financial resources as being ‘new and additional’; • A further elaboration on its national approach for tracking the provision of financial, technological and capacity-building support to non-Annex I Parties and a description of the methodology used for reporting information on finance; • A textual description of measures taken to promote, facilitate and finance the transfer of, access to and deployment of climate-friendly technologies for the benefit of non-Annex I Parties; and for support of the development and enhancement of the endogenous capacities and technologies of non-Annex I Parties; 	New Zealand
Mostly transparent	<ul style="list-style-type: none"> • Transparent information in the reporting of the financial figures by clarifying the contributions, on an annual basis, to the GEF replenishment, the level of support catalysed from the private sector and the level of support for technology transfer in addition to the estimated volumes generated through private-sector participation; • Information on the technology transferred from public resources and the basis of the estimated financing generated from private sources; • Information on its support to the development and enhancement of endogenous capacities and technologies of developing countries, by quoting examples of such activities; 	Sweden
Number of recommendations in the BR section = 3		

Note on the information provided in the tables:

The tables above present an additional step in the analysis of cases of vertical distribution where an equal number of recommendations in one section led to a different assessment of completeness and transparency. In this regard the purpose of this step was to analyse in depth three individual sections of the BR (progress towards the quantified economy-wide emission reduction target; projections; and financial, technological and capacity-building support) which were the most challenging for the reporting and the review according to the total number of recommendations made by the ERTs. Information provided in the tables allows comparison of the content of the selected examples of the recommendations made by the ERTs which led to a different assessment of the completeness and transparency.