

# REVIEW PRACTICE GUIDANCE



## **2017 Update of the Analysis of the Assessment of Completeness and Transparency of Information Reported in Biennial Reports**

Background paper for the 4<sup>th</sup> Lead Reviewers Meeting, 6-7 March 2017, Bonn, Germany

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## Acronyms and abbreviations

Annex I Parties	Parties included in Annex I to the Convention
BR	biennial report
BR1	first biennial report
BR2	second biennial report
BR3	third biennial report
ERT	expert review team
FC	fully complete
FT	fully transparent
FTC	Financial, technological and capacity-building (support)
GHG	greenhouse gas
LR	lead reviewer
LULUCF	land use, land-use change and forestry
PC	partially complete
PT	partially transparent
MC	mostly complete
MT	mostly transparent
NC	not complete
NCs	national communications
NT	not transparent
O	outlier
TRR	technical review report
TRR1	technical review report of the BR1
TRR2	technical review report of the BR2
TRR3	technical review report of the BR3
UNFCCC reporting guidelines on BRs	“UNFCCC biennial reporting guidelines for developed country Parties”

## 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”<sup>1</sup> request ERTs to: assess the completeness of 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 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 TRR, an overall assessment of the completeness and transparency of each section of the BR; namely:

(a) All greenhouse gas emissions and removals related to the 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 made towards the achievement of the 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 NCs of Annex I Parties, the secretariat has continued to collect and analyse the key review challenges faced by the ERTs during technical reviews of the BRs and to elaborate on the proposed approaches and the common practice to be applied to address these challenges in the Review Practice Guidance.<sup>2</sup>

4. A consistent assessment of the completeness and transparency of the reported information in each section of the BR is one of the key tasks for the LRs. The LRs should also aim for consistent approaches to be applied by the ERTs to this assessment across all technical reviews in order to ensure equal treatment of information provided by the Parties. Although some experience in assessing the completeness and transparency of reported information was gained from the reviews of the BR1s, the challenge of providing consistent guidance to the ERTs remains, owing to a degree of subjectivity of ERTs when assessing completeness and particularly transparency in cases where the required information is not easily quantifiable or measurable.

5. During the reviews of the BR2s in 2016, the ERTs continued to use, as they had during the reviews of the BR1s, the agreed four gradations of completeness and transparency when assessing 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 or transparent.

6. The LRs, at their 3<sup>rd</sup> meeting in March 2016, welcomed the background paper “Analysis of further options to use the gradations ‘mostly’ and ‘partially’ in the assessment of completeness and transparency in BRs” (hereinafter referred to as the 2016 background paper). The LRs requested the secretariat to provide an update of the analysis carried out in the 2016 background paper based on the results of the technical review of the BR2s and to

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<sup>1</sup> Decision 13/CP.20.

<sup>2</sup> The Review Practice Guidance for 2016 is available at [http://unfccc.int/national\\_reports/biennial\\_reports\\_and\\_iar/items/9296.php](http://unfccc.int/national_reports/biennial_reports_and_iar/items/9296.php).

present the updated analysis as an input for discussion during the 4<sup>th</sup> meeting of the LRs in the context of the update of the Review Practice Guidance.<sup>3</sup>

## **II. Purpose and scope**

7. The purpose of this background paper is to provide an in-depth analysis of the practice applied by the ERTs in assessing the completeness and transparency of information provided by developed Parties in their BR2s, and based on this analysis to fine-tune, as appropriate, the guiding principles and the scoreboard used by the ERTs in order to ensure consistent assessment of completeness and transparency.

8. This paper serves primarily as an analytical input to the 4<sup>th</sup> meeting of LRs for the review of BRs and NCs, to be held on 6 and 7 March 2017 in Bonn, Germany, to improve their understanding of the challenges of and solutions for the consistent assessment of the completeness and transparency of information reported in BRs and NCs.

9. This paper builds upon the analytical framework presented in the 2016 background paper, which covered the BR1 review cycle, by analysing the BR2 review cycle, and complements that paper with new insights. This background paper also presents an overview of the trends in the technical reviews of the BRs; that is, the most frequent review issues identified by the ERTs and an analysis of some cases of inconsistent assessment of completeness and transparency.

10. Sections I and II have introduced the subject, purpose and scope of this paper. Section III provides a summary of the results of the in-depth analysis of the TRR2s and emphasizes the main challenges faced by ERTs in assessing the completeness and transparency of the information provided in the BRs as well as discusses the apparent basis of these challenges. Section IV provides an analysis of the application of the three guiding principles in TRR2s for assessing transparency and completeness, and a refinement of the assessment scoreboard based on the results of the analysis of the TRR2s. More detailed results of the analysis are presented in annexes I–V. Last, section V outlines the conclusions and recommendations for consideration by the LRs.

## **III. Analysis of the assessment of completeness and transparency in the technical review reports of the second biennial reports**

### **A. Approach to the analysis**

11. The main goal of the analysis is to find linkages among 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.

12. Based on the analysis of these elements in the TRR1s (see the 2016 background paper), the secretariat proposed guiding principles and the assessment scoreboard with quantitative criteria for the assessment of the completeness and transparency of each section of the BR. The analysis presented in this paper aimed to fine-tune these guiding principles and the assessment scoreboard.

13. The analysis was performed in three steps:

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<sup>3</sup> See the conclusions and recommendations document of the 3rd meeting of LRs for the review of BRs and NCs, available at [http://unfccc.int/national\\_reports/biennial\\_reports\\_and\\_iar/items/9296.php](http://unfccc.int/national_reports/biennial_reports_and_iar/items/9296.php).

(a) First, all recommendations related to missing and insufficiently explained mandatory reporting requirements from each TRR2s prepared during the 2016 review cycle were extracted and organized according to section of the BR2s, and together with the assessment of the completeness and transparency of the respective section of the BR2s, as indicated in the TRR2s, were analysed (see annexes I and II for the results);

(b) Based on the results from step one, statistical frequency distribution tables were prepared (see table 1 below for an illustrative example) containing the number of cases from the TRR2s; that is, 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 or transparent). Frequency distribution tables were prepared for each section of the BR and there was a table each for completeness and transparency (see annex III for the results);

Table 1  
**Frequency distribution table**

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

(c) To shed more light on the cases of and rationale for inconsistent assessment, two of the sections of the BR2 (see paragraph 2(c) and (d) above) were analysed in selected TRR2s. This analysis identified the most challenging reporting elements in these sections and outliers in the assessment (see annexes IV and V for the results).

14. Arguably, it is assumed that as the number of recommendations is increasing, which means that information related to particular mandatory reporting requirements (“shall” requirements) is becoming less complete and less transparent, the ERTs would use a lower gradation<sup>4</sup> to grade completeness and transparency of a particular section. For the purpose of this paper, this situation, shown in table 1 above, is referred to as a “normal” distribution of cases.

15. Two marginal cases are associated with the above-mentioned assumption:

(a) Cases where complete and transparent information is provided under one section, which therefore leads to zero recommendations made (i.e. number of recommendations = 0), and the section of the BR is assessed as fully complete and fully transparent;

(b) Cases where none of the mandatory information is provided under one section or where information provided for each mandatory reporting requirement is not sufficiently or clearly explained to allow the proper assessment of its relevance or credibility. These situations should in principle lead to the number of recommendations being equal to the number of mandatory reporting requirements, and the section of the BR is assessed as not complete and/or not transparent.

<sup>4</sup> In the context of this paper, the gradations range from the higher (“fully” and “mostly”) to the lower (“partially” and “not”) end of completeness or transparency.

16. The analysis of the ERTs’ assessment of the completeness and transparency of each section of the BR2s of individual Parties (see the frequency distribution tables in annex III) provides a valuable insight into the degree of consistency of the ERTs’ overall approach in using the gradations across all of the TRR2s. The analysis enabled the identification of cases of inconsistent assessment (vertical distribution) and outliers in assessment (see table 2 below).

17. Cases of inconsistent assessment and outliers in assessment appeared when:

(a) Despite an equal number of recommendations in one section the assessment of completeness and transparency is different (vertical distribution of cases);

(b) A relatively smaller number of recommendations led to a lower gradation assessment or a relatively greater number of recommendations led to a higher gradation assessment (potential outliers, that is, cases that largely depart from the common assessment approach).

Table 2  
**Illustration of cases of inconsistent assessment of completeness and transparency and outliers**

<b>Assessment</b>	NC/NT		O		●				<i>Inconsistent assessment (vertical distribution)</i>
	PC/PT				q				
	MC/MT		x	y	z	●			<i>Consistent assessment (horizontal distribution)</i>
	FC/FT							O	
<b>BR section</b>		0	1	2	3	4	...	N	
		<b>Number of recommendations</b>							

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 a consistent assessment of completeness or transparency. In vertical distribution, despite the same number of recommendations assessment is different, which means that the ERTs have exercised expert judgment based on their experience and have made a decision on the relative importance or weight of the mandatory reporting elements.

## B. Results of the analysis and general observations

19. The analysis of 42 TRR2s<sup>5</sup> showed that:

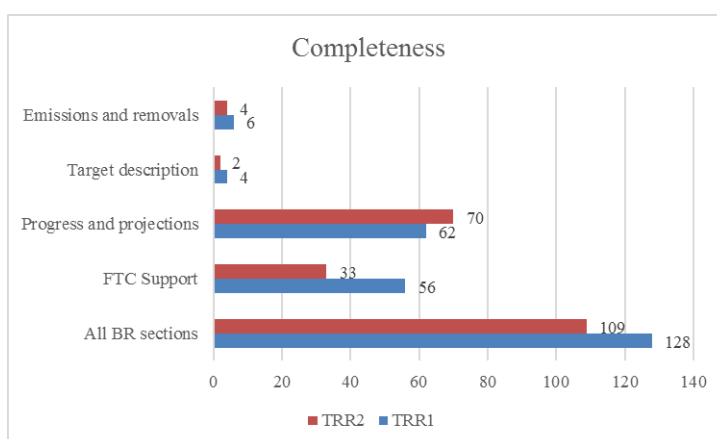
- (a) None of the sections of the BR2s from any Party were assessed as not complete or not transparent;
- (b) Five Parties (Belgium, Estonia, European Union, Finland and Kazakhstan) did not receive any recommendations regarding completeness in their BR2s;
- (c) All Parties received at least one recommendation regarding transparency in their BR2s;
- (d) All other sections of the BR2s fell within the gradations mostly or partially complete or transparent.

20. With regard to individual sections of the BR2s, most recommendations for both completeness and transparency were related to information on progress made towards the achievement of the quantified economy-wide emission reduction target, including projections (64 per cent for completeness and 56 per cent for transparency of the total number of recommendations). The second-ranked section of the BR2s in terms of the total number of recommendations made by the ERTs was the information on the provision of financial, technological and capacity-building support to developing country Parties (30 per cent for completeness and 26 per cent for transparency of the total number of recommendations). This result indicates that these two sections were the most challenging for Parties with regard to complying with the mandatory reporting requirements.

21. Figures 1 and 2 show a comparison of the total number of recommendations made regarding completeness (figure 1) and transparency (figure 2) for each section of the BR in the TRR1s and TRR2s. While the total number of recommendations related to completeness slightly decreased from the TRR1s to the TRR2s, the total number of recommendations for transparency almost doubled.

Figure 1

**Comparison of the number of recommendations made by ERTs in TRR1s and TRR2s on completeness (by section and in total)**

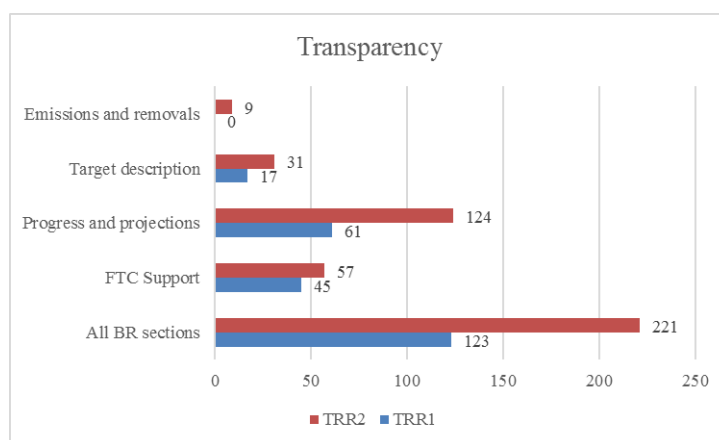


<sup>5</sup> Out of 44 Annex I Parties in total, 42 were included in the analysis. Ukraine and Turkey were not included. Ukraine did not submit a BR2, and Turkey is a Party to the Convention with no target contained in document FCCC/SB/2011/INF.1/Rev.1 or any update thereof (FCCC/TP/2012/5 and FCCC/SBSTA/2014/INF.6). Therefore, in its joint first and second BR and common tabular format tables, Turkey did not include information on the quantified economy-wide emission reduction target and its related conditions and assumptions, or information on progress made towards the achievement of the target.



Figure 2

**Comparison of the number of recommendations made by ERTs in TRR1s and TRR2s on transparency (by section and in total)**



22. The results derived from the analysis of the TRR2s are presented by section of the BR below.

**1. All greenhouse gas emissions and removals related to the quantified economy-wide emission reduction target**

23. In 38 cases, no recommendations related to completeness were made and the section was assessed as fully complete, and in 4 cases one recommendation was made, leading to an assessment of mostly complete. Regarding transparency, 34 cases were assessed as fully transparent with no recommendations made, and in 7 cases one recommendation was made and in 1 case two recommendations were made, both leading to an assessment of mostly transparent.

24. The overall assessment of this section of the BR follows the normal distribution pattern and a clear threshold can be established between mostly and partially. Of the reporting elements in this section, the largest number of issues were identified in the reporting of summary information on national inventory arrangements and changes in inventory arrangements. This reporting requirement was also the most frequently raised by ERTs in the TRR1s, although the total number of cases in both TRR1s and TRR2s was relatively small.

**2. Assumptions, conditions and methodologies related to the attainment of the quantified economy-wide emission reduction target**

25. In total, 40 cases were assessed as fully complete and 20 as fully transparent, with no recommendations made. For both completeness and transparency, one recommendation led to an assessment of mostly complete or transparent. In five cases two recommendations led to an assessment of mostly transparent (cases of horizontal distribution), and in two cases three recommendations led to an assessment of partially transparent.

26. The overall assessment of this section of the BR follows the normal distribution pattern and a clear threshold can be established between mostly and partially. Of the reporting elements in this section, the largest number of issues were identified in the reporting of information regarding the base year (including that of gases) and on gases and sectors covered (particularly LULUCF), which was also the case in the TRR1s.

**3. Progress made towards the achievement of the quantified economy-wide emission reduction target, including projections:**

27. In total, only seven cases were assessed as fully complete, with no recommendations made, and none of the cases was assessed as fully transparent, which contrasts sharply with the previous review cycle when a large number of cases were assessed as fully complete or

transparent (see the 2016 background paper). In this section of the BR, the horizontal distribution of cases is more significant than in the first two sections of the BR (paras. 23–26 above), which is not surprising given the far greater number of mandatory reporting requirements and taking into account that the review of information on projections was included in this section of the BR, unlike in the previous review cycle when these two elements were separately assessed. This change had a major effect on the distribution of cases, which was dominantly horizontal (see annex III, tables 3 and 7). In total, 32 cases were identified with one to five recommendations, which led to an assessment of mostly complete, 29 cases had one to four recommendations, which led to an assessment of mostly transparent, and 12 cases had three to eight recommendations, which led to an assessment of partially transparent.

28. Of the reporting elements in this section, the largest number of issues were identified in the reporting on: quantification of effects of mitigation actions; separate reporting of projections related to fuel sold to ships and aircraft engaged in international transport; changes in domestic institutional arrangements, including institutional, legal, administrative and procedural arrangements used for domestic compliance, monitoring, reporting, archiving of information; and evaluation of the progress made towards the achievement of the target. In contrast, in the TRR1s the most frequent issues identified by ERTs were related to the relatively limited scope of mitigation actions reported, changes in domestic institutional arrangements, including institutional, legal, administrative and procedural arrangements, use of units from market-based mechanisms and LULUCF for achieving the target, projections for 2030, and a lack of consistency between information provided in the sixth NCs and BR1s.

#### **4. Provision of financial, technological and capacity-building support to developing country Parties**

29. In this section, 11 cases were assessed as fully complete and 2 as fully transparent, with no recommendations made. In 5 cases one recommendation led to an assessment of mostly complete and in 6 cases one recommendation led to an assessment of mostly transparent. It is important to point out that one recommendation never led to an assessment of partially complete or transparent, unlike in the TRR1s. The vertical distribution of cases is more significant in this section of the BR than in the other three sections (paras. 23–28 above). In the assessment of transparency, a range from two to four recommendations led to an almost equal number of cases that were assessed as mostly or partially transparent, which indicates the potential grey area in this section and which is further analysed in annex IV.

30. Of the reporting elements in this section, the largest number of issues were identified in the reporting on: how support is identified as new and additional; information on the annual financial support with amounts, type, source, instrument and sectors; measures to support the development of endogenous capacities and technologies; and how support responds to capacity-building needs. In the TRR1s there were two reporting elements that triggered most of the recommendations, namely: information on the national approach for tracking financial, technological and capacity-building support; and information on measures taken to promote, facilitate and finance the transfer of, access to and the deployment of climate-friendly technologies.

31. Based on the analysis, the following observations can be made:

(a) Horizontal distribution of cases (consistent assessment), where the BR section was assessed as mostly or partially complete or transparent, occurs more frequently than vertical distribution (inconsistent assessment) in most of the BR sections (the exception being the section related to the provision of support to developing country Parties). This shows that in the 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. The same observation was made in the 2016 background paper;

(b) Horizontal distribution indicates that the ERTs, based on their expert judgment and the number of recommendations made under a particular section of the BR, decide

whether the completeness and transparency of the information provided can be assessed as mostly or partially complete or transparent. In this regard, the observation made in the 2016 background paper – that horizontal distribution allows for the establishment of thresholds between the four gradations (based on empirical evidence from the review practice applied), which are in a functional relationship with the number of recommendations made – is still valid.

(c) Finally, five outliers were observed in the TRR2s: four of them cases in which two recommendations made in the section related to the provision of support to developing country Parties led to an assessment of partially complete and partially transparent, and one a case in which six recommendations (five of them related to projections) made in the section related to progress made towards the achievement of the target led to an assessment of mostly transparent.

## **IV. Application of the guiding principles in the review of the second biennial reports and fine-tuning of the assessment scoreboard**

### **A. Analysis of the application of the guiding principles**

32. As described in the 2016 background paper, to facilitate consistency in assessing completeness and transparency, the following three guiding principles were proposed:

(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) “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;

(c) “All mandatory requirements are of equal importance”: all mandatory (“shall”) reporting requirements should be treated equally by the ERT and an “expert’s weighting factor” should not be applied, because it could imply that some “shall” requirements are more important than others.

33. During the 3<sup>rd</sup> meeting of the LRs, the proposed guiding principles were discussed. The LRs agreed to apply the first principle – “the assessment is based on mandatory requirements” – and to further analyse the application of these three principles during reviews of the BR2s.

34. The application of the first two guiding principles (see paras. 32(a) and (b) above) should be straightforward in practice and relatively easy to check because they are ‘hardwired’ with the mandatory reporting requirements.

35. During the analysis, the first guiding principle (“assessment is based on mandatory requirements”) was found to have been followed consistently by the ERTs. The structure of the TRR, particularly table 1 (a summary of completeness and transparency issues), ensures that only recommendations related to missing mandatory reporting requirements (encouragements are excluded) affect the assessment of individual sections of the BR.

36. The second guiding principle (“one omitted mandatory requirement leads to one recommendation”) was also found to have been generally followed by the ERTs, but there were a few cases in which an ERT merged two or more missing reporting requirements (“shalls”) into one recommendation. To some extent, this practice depends on the structure of the paragraphs and their language – they may contain more than one “shall” or several

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reporting elements that pertain to one “shall”. However, for consistency, it is strongly advisable that the ERTs follow this guiding principle. Table 3 below shows three typical examples of paragraph structure and the possible number of recommendations.

**Table 3**  
**Examples of paragraph structure and the possible number of recommendations**

<i>Paragraph from the UNFCCC reporting guidelines on BRs</i>	<i>Possible number of recommendations</i>
<p>14. Each Annex II Party shall provide a description of its national approach for tracking of the provision of financial, technological and capacity-building support to non-Annex I Parties, if appropriate. This description shall also include information on indicators and delivery mechanisms used and allocation channels tracked. If this information was already reported in the national communication, the biennial report should only report changes to this information.</p>	<p>This paragraph contains two “shall” requirements, which could be characterized as dependent. It means that the description of the national approach for tracking shall also include information on indicators and delivery mechanisms used and allocation channels tracked. If the second guiding principle is followed, and if the Party did not provide information describing the national approach for tracking and consequently information on indicators and delivery mechanisms, then the ERT should formulate two recommendations. There were cases when the ERT made one recommendation when both reporting elements were missing.</p>
<p>17. Each Annex II Party shall provide information on the financial support it has provided, committed and/or pledged for the purpose of assisting non-Annex I Parties to mitigate GHG emissions and adapt to the adverse effects of climate change and any economic and social consequences of response measures, and for capacity-building and technology transfer in the areas of mitigation and adaptation, where appropriate. To that end, each Annex II Party shall provide summary information in a textual and tabular format on allocation channels and annual contributions for the previous two calendar or financial years without overlapping with the previous reporting periods, including, as appropriate, the following:</p> <ul style="list-style-type: none"> <li>(a) The Global Environment Facility, the Least Developed Countries Fund, the Special Climate Change Fund, the Adaptation Fund, the Green Climate Fund and the Trust Fund for Supplementary Activities;</li> <li>(b) Other multilateral climate change funds;</li> <li>(c) Multilateral financial institutions, including regional development banks;</li> <li>(d) Specialized United Nations bodies; and</li> <li>(e) Contributions through bilateral, regional and other channels.</li> </ul>	<p>This paragraph contains two “shall” requirements, which could be characterized as dependent. The first “shall” refers to financial support for mitigation, adaptation (including response measures), capacity-building and technology transfer activities. If one or more of these activities were not reported, the ERT should make one recommendation, which is in line with the guiding principle. A typical case was that of missing information on support for adapting to the economic and social consequences of response measures. The second “shall” entails instructions on how to report (in textual and tabular format) and what additional information is required to further specify allocation channels (multilateral, regional, bilateral) and annual contributions. If one or more of the reporting elements pertaining to this “shall” is missing, the ERT should make one recommendation.</p>
<p>22. Each Annex II Party shall provide, in textual and tabular formats, information on measures and activities related to technology transfer implemented or planned since its last national communication or biennial report. In reporting such measures and activities, Annex II Parties shall, to the extent possible, provide information on the recipient country, the target area of mitigation or adaptation, the sector involved and the sources of technology transfer from the public or private sectors, and shall distinguish between activities undertaken by the public and private sectors.</p>	<p>This paragraph contains three “shall” requirements, which could be characterized as dependent. There could be several cases of missing information. A typical example found was that the Party did not distinguish activities between public and private sectors. The ERT should make one recommendation.</p>

37. The application of the third guiding principle (“all mandatory requirements are of equal importance”) was the most challenging to analyse because ideally it requires a comprehensive overview and comparison of decision-making processes applied by each ERT or sectoral expert in the assessment of individual sections of the BRs across all TRRs. This was outside of the scope of the analysis.

38. An alternative method for checking whether the ERTs followed this guiding principle is to look for the cases where the same number of missing reporting requirements (recommendations) led to a different assessment of completeness or transparency (mostly versus partially). Throughout the paper, this is referred to as the vertical distribution of cases (see figure 2 above). Content-wise, there are three typical cases of vertical distribution:

(a) One or more identical missing reporting requirement(s) found in different BRs lead to a different assessment;

(b) Some of the missing reporting requirement(s) found in different BRs are identical but there are also some that differ;

(c) All of the missing reporting requirements are different.

39. Any of the cases of vertical distribution in paragraph 38 above indicate that the ERTs or sectoral experts are making decisions about the relative importance or weight of the mandatory reporting requirements, a practice which could lead to the inconsistent treatment of missing information across TRRs. The cases of vertical distribution were much more frequent in the assessment of transparency; in addressing completeness, the ERTs more consistently applied the third guiding principle.

40. The frequency distribution tables (annex III) resulting from the analysis show that the assessment of transparency of the section in the BR related to the provision of support to developing country Parties had the largest number of cases of vertical distribution, which indicates potential deviation from the third guiding principle. When these cases were further analysed (annexes IV and V), the conclusion was that there is some inconsistency in the assessment of transparency across Parties; for example, in cases where two recommendations made by the ERT led to an equal number of cases that were assessed as mostly transparent and partially transparent, with the latter cases being considered outliers.

41. Overall, the ERTs were generally found to be following the three guiding principles in the assessment of the completeness and transparency of information provided in the BR2s, with some minor deviation from the second guiding principle and several cases of inconsistency across TRRs in the application of the third guiding principle. Possible solutions for this issue are: (1) LRs providing advice to the ERTs on applying the guiding principles and the assessment scoreboard; and (2) stronger coordination and information exchange among ERTs during a review cycle, particularly among sectoral experts, who are responsible for the initial assessment of completeness and transparency.

## **B. Fine-tuning of the assessment scoreboard**

42. As an outcome of the discussion of this issue during the 3<sup>rd</sup> meeting of the LRs, the LRs agreed to apply, as appropriate, a top-down assessment option based on the number of missing reporting requirements, which are reflected in the recommendations made under each section of the BR (see the 2016 background paper for details). Owing to the fact that this is a nascent approach, its application on a mandatory basis was not recommended; rather, it is a supplementary tool that could be applied by ERTs.

43. The top-down assessment is operationalized in the form of a completeness and transparency assessment scoreboard. The assessment scoreboard relates the number of total mandatory reporting requirements, the number of missing reporting requirements and the assessment of completeness and transparency of each section of the BR. The range of missing reporting requirements, which indicates whether a section of the BR is mostly or partially

complete, is based on the frequency distribution tables, which were initially developed to map the practice applied by the ERTs (see annex III).

44. With this approach the results of the assessment from each TRR were synthesized in a coherent framework and, more importantly, the assessment scorecard can continue to be fine-tuned by taking into account the evolution of ERT practice in each review cycle.

45. This background paper proposes a fine-tuning of the assessment scoreboard in the section of the BR related to the provision of support to developing country Parties based on empirical evidence found in the review of the BR2s. Specifically, two changes occurred in the TRR2s, which were taken into account when fine-tuning the assessment scoreboard:

(a) The section related to progress made towards the achievement of the target now includes projections; that is, what was previously two sections were merged into one and consequently the number of missing mandatory requirements leading to an assessment of mostly complete or transparent increased proportionally, as shown in the frequency distribution tables;

(b) The section related to the provision of support to developing country Parties was adjusted in the upper threshold of the number of missing mandatory requirements, which is now three rather than the two from previous review cycle.

46. The fine-tuned assessment scoreboard is presented in table 4.

Table 4

**Completeness and transparency assessment scoreboard**

BR section	Number of mandatory requirements from the UNFCCC reporting guidelines on BRs	Number of missing mandatory requirements found by the ERT <sup>a</sup>	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 made towards the achievement of the target including projections	13	1–4	Mostly complete/transparent
		5–13	Partially complete/transparent
Provision of support to developing country Parties	15	Based on analysis of TRR1s	
		1–2	Mostly complete/transparent
		3–15	Partially complete/transparent
		Based on analysis of TRR2s	
		1–3	Mostly complete/transparent
		4–15	Partially complete/transparent

<sup>a</sup> When the number of missing mandatory requirements is equal to the number of mandatory requirements from the UNFCCC reporting guidelines on BRs, the ERTs should decide whether to assess the BR section as partially complete or transparent or not complete or transparent.

## **V. Conclusions for consideration by the lead reviewers**

47. The analysis presented in this paper demonstrates that the assessment by ERTs of the completeness and transparency of information provided in the BR2s was largely consistent across TRR2s, and the consistency had improved in comparison with the assessment of information in the TRR1s.

48. The improvement found in the consistency of the assessment of the completeness and transparency from the TRR1s to the TRR2s could be attributed to the following:

(a) The LRs provided consistent guidance to the ERTs, based on the guiding principles and the assessment scoreboard, for assessing completeness and transparency issues;

(b) The ERTs had accumulated and refined experience in assessing the completeness and transparency of information provided from the reviews of the BR1s;

(c) The ERTs applied the review tools developed by the secretariat and recommended by the LRs; most notably, the Review Practice Guidance.

49. The improved consistency of the assessment suggests that the three guiding principles were more systematically applied in formulating recommendations during the BR2 review cycle. There were a few exceptions identified where experts, by exercising their judgment, assessed one mandatory reporting requirement to be apparently more important than others. Continuous guidance by the LRs on the application of the guiding principles would further increase the consistency of the assessment.

50. A further analysis of the application of the three guiding principles, particularly the third (“all mandatory requirements are of equal importance”), in the TRR3s after the next review cycle (of the BR3s) could further facilitate the consistency of the BR reviews. A possible way forward is to analyse which specific reporting elements in each section of the BR were assessed by the ERTs as more important than the others.

51. The updated frequency distribution tables from the present analysis suggest that the upper limit of the range of recommendations that leads to the grade of mostly transparent under the section related to the provision of support to developing country Parties should be slightly adjusted, from two to three.

52. The LRs recommendation that ERTs apply the revised assessment scoreboard in future reviews would facilitate the consistency of assessment across TRRs; however, the ERTs may apply their judgment and a more refined approach in reviewing particular cases.

53. The completeness of reporting, taking into account the number of recommendations made by ERTs, has improved in the BR2s compared with the BR1s in all sections with the exception of that related to the progress made towards the achievement of the target, including projections.

54. The transparency of reporting, solely based on the number of recommendations made by ERTs, has not improved: it is evident that more recommendations on transparency were made in all sections of the TRR2s compared with the TRR1s. This could be a result of several factors, such as: application of the Review Practice Guidance; better prepared and more experienced ERTs; or a more rigorous review as a result of more time allocated per expert for the BR2 review cycle.

55. With regard to individual sections of the TRR2s, most recommendations for both completeness and transparency were related to information on the progress made towards the achievement of the quantified economy-wide emission reduction target, including projections, and the provision of financial, technological and capacity-building support to

developing country Parties. This indicates that these two sections were the most challenging for Parties with regard to complying with the mandatory reporting requirements. The reporting element that was singled out by experts in their recommendations was related to the non-estimation of impacts for the entire scope of mitigation actions reported without a sufficient explanation for why these impacts could not be estimated.

56. In order to continue to evaluate the consistency of the assessment it would be useful to analyse the TRR3s, assess how the review practice in the assessment of completeness and transparency has evolved in comparison with the previous review cycles, and update the analytical tools used in this paper, as appropriate.



## Annex I

### Analysis of the expert review teams' assessment of the completeness and transparency of the second biennial reports of individual Parties per biennial reports section

#### A. The analysis of the completeness

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

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

<b>Belarus</b>	<b>FC</b>	<b>MC</b>	<b>PC</b>	<b>NC</b>	<b>Recs.</b>
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target			•		5
<i>Projections</i>					4
Provision of support to developing country Parties	/	/	/	/	/

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

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

<b>Canada</b>	<b>FC</b>	<b>MC</b>	<b>PC</b>	<b>NC</b>	<b>Recs.</b>
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target		•			1
Progress made towards the target		•			4
<i>Projections</i>					2
Provision of support to developing country Parties		•			2

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

<b>Cyprus</b>	<b>FC</b>	<b>MC</b>	<b>PC</b>	<b>NC</b>	<b>Recs.</b>
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target		•			1
Progress made towards the target		•			5
<i>Projections</i>					2
Provision of support to developing country Parties	/	/	/	/	/

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

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

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

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

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

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

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

<b>Greece</b>	<b>FC</b>	<b>MC</b>	<b>PC</b>	<b>NC</b>	<b>Recs.</b>
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target	•				0
<i>Projections</i>					0
Provision of support to developing country Parties			•		7

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

<b>Iceland</b>	<b>FC</b>	<b>MC</b>	<b>PC</b>	<b>NC</b>	<b>Recs.</b>
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			1
<i>Projections</i>					1
Provision of support to developing country Parties			•		8

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

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

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

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

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

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

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

<b>Luxembourg</b>	<b>FC</b>	<b>MC</b>	<b>PC</b>	<b>NC</b>	<b>Recs.</b>
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			4
<i>Projections</i>					2
Provision of support to developing country Parties			•		2

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

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<b>Monaco</b>	<b>FC</b>	<b>MC</b>	<b>PC</b>	<b>NC</b>	<b>Recs.</b>
GHG emissions and removals related to the target		•			<b>1</b>
Assumptions, conditions and methodologies related to the target	•				<b>0</b>
Progress made towards the target			•		<b>5</b>
<i>Projections</i>					<b>3</b>
Provision of support to developing country Parties	/	/	/	/	/

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

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

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

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

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

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

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<b>Russian Federation</b>	<b>FC</b>	<b>MC</b>	<b>PC</b>	<b>NC</b>	<b>Recs.</b>
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target			•		6
<i>Projections</i>					6
Provision of support to developing country Parties	/	/	/	/	/

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

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

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

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

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

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

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<b>United Kingdom of Great Britain and Northern Ireland</b>	<b>FC</b>	<b>MC</b>	<b>PC</b>	<b>NC</b>	<b>Recs.</b>
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			1
<i>Projections</i>					0
Provision of support to developing country Parties	•				0

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

**B. The analysis of the completeness**

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

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

<b>Belarus</b>	<b>FT</b>	<b>MT</b>	<b>PT</b>	<b>NT</b>	<b>Recs.</b>
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target		•			1
Progress made towards the target			•		4
<i>Projections</i>					2
Provision of support to developing country Parties	/	/	/	/	/

<b>Belgium</b>	<b>FT</b>	<b>MT</b>	<b>PT</b>	<b>NT</b>	<b>Recs.</b>
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target		•			1
Progress made towards the target		•			6
<i>Projections</i>					5
Provision of support to developing country Parties		•			3

<b>Bulgaria</b>	<b>FT</b>	<b>MT</b>	<b>PT</b>	<b>NT</b>	<b>Recs.</b>
GHG emissions and removals related to the target		•			2
Assumptions, conditions and methodologies related to the target		•			2
Progress made towards the target			•		8
<i>Projections</i>					1
Provision of support to developing country Parties	/	/	/	/	/

<b>Canada</b>	<b>FT</b>	<b>MT</b>	<b>PT</b>	<b>NT</b>	<b>Recs.</b>

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GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			1
<i>Projections</i>					0
Provision of support to developing country Parties			•		4

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

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

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

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

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

<b>European Union</b>	<b>FT</b>	<b>MT</b>	<b>PT</b>	<b>NT</b>	<b>Recs.</b>
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			2
<i>Projections</i>					0
Provision of support to developing country Parties		•			4



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

<b>France</b>	<b>FT</b>	<b>MT</b>	<b>PT</b>	<b>NT</b>	<b>Recs.</b>
GHG emissions and removals related to the target		•			1
Assumptions, conditions and methodologies related to the target		•			1
Progress made towards the target		•			3
<i>Projections</i>					1
Provision of support to developing country Parties		•			4

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

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

<b>Hungary</b>	<b>FT</b>	<b>MT</b>	<b>PT</b>	<b>NT</b>	<b>Recs.</b>
GHG emissions and removals related to the target		•			1
Assumptions, conditions and methodologies related to the target		•			2
Progress made towards the target			•		7
<i>Projections</i>					3
Provision of support to developing country Parties	/	/	/	/	/

<b>Iceland</b>	<b>FT</b>	<b>MT</b>	<b>PT</b>	<b>NT</b>	<b>Recs.</b>
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target		•			1
Progress made towards the target			•		5
<i>Projections</i>					1
Provision of support to developing country Parties			•		2

<b>Ireland</b>	<b>FT</b>	<b>MT</b>	<b>PT</b>	<b>NT</b>	<b>Recs.</b>
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target			•		3
Progress made towards the target			•		5
<i>Projections</i>					2
Provision of support to developing country Parties		•			1

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

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

<b>Kazakhstan</b>	<b>FT</b>	<b>MT</b>	<b>PT</b>	<b>NT</b>	<b>Recs.</b>
GHG emissions and removals related to the target		•			1
Assumptions, conditions and methodologies related to the target		•			1
Progress made towards the target			•		5
<i>Projections</i>					1
Provision of support to developing country Parties	/	/	/	/	/

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

<b>Liechtenstein</b>	<b>FT</b>	<b>MT</b>	<b>PT</b>	<b>NT</b>	<b>Recs.</b>
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target			•		5
<i>Projections</i>					1
Provision of support to developing country Parties	/	/	/	/	/

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

<b>Luxembourg</b>	<b>FT</b>	<b>MT</b>	<b>PT</b>	<b>NT</b>	<b>Recs.</b>
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target			•		3
<i>Projections</i>					1
Provision of support to developing country Parties		•			4

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

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

<b>Netherlands</b>	<b>FT</b>	<b>MT</b>	<b>PT</b>	<b>NT</b>	<b>Recs.</b>
GHG emissions and removals related to the target	•				0
Assumptions, conditions and methodologies related to the target	•				0
Progress made towards the target		•			4
<i>Projections</i>					2
Provision of support to developing country Parties		•			1

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

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

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

<b>Portugal</b>	<b>FT</b>	<b>MT</b>	<b>PT</b>	<b>NT</b>	<b>Recs.</b>
GHG emissions and removals related to the target		•			1
Assumptions, conditions and methodologies related to the target		•			1
Progress made towards the target			•		5
<i>Projections</i>					2
Provision of support to developing country Parties			•		5

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<b>Romania</b>	<b>FT</b>	<b>MT</b>	<b>PT</b>	<b>NT</b>	<b>Recs.</b>
GHG emissions and removals related to the target		•			<b>1</b>
Assumptions, conditions and methodologies related to the target		•			<b>2</b>
Progress made towards the target		•			<b>4</b>
<i>Projections</i>					<i>1</i>
Provision of support to developing country Parties	/	/	/	/	/

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

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

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

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

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

<b>Switzerland</b>	<b>FT</b>	<b>MT</b>	<b>PT</b>	<b>NT</b>	<b>Recs.</b>
GHG emissions and removals related to the target	•				<b>0</b>
Assumptions, conditions and methodologies related to the target		•			<b>1</b>
Progress made towards the target			•		<b>4</b>
<i>Projections</i>					<i>1</i>
Provision of support to developing country Parties			•		<b>3</b>

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<b>Ukraine</b>	<b>FT</b>	<b>MT</b>	<b>PT</b>	<b>NT</b>	<b>Recs.</b>
GHG emissions and removals related to the target					
Assumptions, conditions and methodologies related to the target					
Progress made towards the target					
<i>Projections</i>					
Provision of support to developing country Parties					

<b>United Kingdom of Great Britain and Northern Ireland</b>	<b>FT</b>	<b>MT</b>	<b>PT</b>	<b>NT</b>	<b>Recs.</b>
GHG emissions and removals related to the target		•			<b>1</b>
Assumptions, conditions and methodologies related to the target	•				<b>0</b>
Progress made towards the target			•		<b>6</b>
<i>Projections</i>					<i>0</i>
Provision of support to developing country Parties		•			<b>3</b>

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

*Note on the information provided in the tables:* The tables above contain information on how each section of the Annex I Party's second biennial report (BR2) 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 BR2. For example, in the case of Austria, no recommendations for completeness 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 two recommendations were made for the section on provision of support to developing country Parties and this section was assessed as "mostly" 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' assessment of the completeness and transparency of the second biennial reports of all Parties per biennial report section

Table 1  
Total number of recommendations per BR2 section related to the completeness

BR section	Total number of Recommendations	%
GHG emissions and removals related to the target	4	4
Assumptions, conditions and methodologies related to the target	2	2
Progress made towards the target (total included projections)	70	64
<i>Projections</i>	42	39
Provision of support to developing country Parties	33	30
<b>Total</b>	<b>109</b>	

Table 2  
Total number of recommendations per BR2 section related to the transparency

BR section	Total number of recommendations	%
GHG emissions and removals related to the target	9	4
Assumptions, conditions and methodologies related to the target	31	14
Progress made towards the target (total included projections)	124	56
<i>Projections</i>	35	16
Provision of support to developing country Parties	57	26
<b>Total</b>	<b>221</b>	

### Annex III

#### Analysis of the expert review teams' assessment of the completeness and transparency of each section of the second biennial reports of individual 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							
	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							
	MC		2					
	FC	40						
Assumptions, conditions and methodologies related to the target		0	1	2	3	4	5	6
		Number of recommendations						

Table 3

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

Assessment	NC								
	PC						2	1	
	MC		18	10	1	2	1		
	FC	7							
Progress made towards the target		0	1	2	3	4	5	6	
		Number of recommendations							

Table 4

Frequency distribution of the cases related to the assessment of completeness of the provision of support to developing country

Assessment	NC									
	PC			2	1				1	1
	MC		5	3						
	FC	11								
Provision of support to developing country Parties		0	1	2	3	4	5	6	7	8
		Number of recommendations								

**A. Frequency distribution related to the assessment of the transparency**

Table 5

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

Assessment	NT								
	PT								
	MT		7	1					
	FT	34							
GHG emissions and removals related to the target		0	1	2	3	4	5	6	
		Number of recommendations							



Table 6  
**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				2			
	MT		15	5				
	FT	20						
Assumptions, conditions and methodologies related to the target		0	1	2	3	4	5	6
		Number of recommendations						

Table 7  
**Frequency distribution of the cases related to the assessment of the transparency of the progress made towards the target**

Assessment	NT									
	PT				1	3	5	1	1	1
	MT		10	13	3	3		1		
	FT									
Progress made towards the target		0	1	2	3	4	5	6	7	8
		Number of recommendations								

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

Table 8  
**Frequency distribution of the cases related to the assessment of the transparency of the provision of support to developing country Parties**

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

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*Note on the information provided in the tables:* The frequency distribution tables above provide information on the number of cases from the 42 technical review reports of the second biennial 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 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 including projections; and provision of financial, technological and capacity-building support to developing country Parties) and related to both completeness and transparency.

*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

### Analysis of selected cases of inconsistency in assessing the completeness and transparency

#### A. Analysis of the inconsistent 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

BR section: Progress made towards the target		
Assessment	Recommendation	Party
Partially complete	<ul style="list-style-type: none"> <li>Reporting on total GHG emissions excluding emissions and removals from the LULUCF sector (CTF tables 4 and 4(a)I);</li> <li>Reporting GHG emission projections on a gas-by-gas basis (CTF table 6(a));</li> <li>Reporting separately emission projections related to fuel sold to ships and aircraft engaged in international transport and not include those in the totals;</li> <li>Reporting the national total GHG emission projections including and excluding LULUCF, as well as emission projections for the LULUCF sector, and report emission projections for the transport subsector separately in its CTF tables;</li> <li>Reporting on relevant information on factors and activities influencing emissions for the agriculture and LULUCF sectors.</li> </ul>	Belarus
	<ul style="list-style-type: none"> <li>Providing estimates of the impacts of all individual mitigation actions in its next BR or explain why it was not possible to do so;</li> <li>Providing information on the implementing entity or entities for its PaMs;</li> <li>Reporting GHG emission projections on a gas-by-gas basis (CTF table 6(a));</li> <li>Reporting emission projections related to fuel sold to ships and aircraft engaged in international transport;</li> <li>Reporting on relevant information on factors and activities influencing emissions in each sector.</li> </ul>	Monaco
Mostly complete	<ul style="list-style-type: none"> <li>Reporting 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 made towards its target;</li> <li>Providing information on the start year of implementation for each mitigation action (CTF table 3);</li> </ul>	Cyprus

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	<ul style="list-style-type: none"> <li>• Providing information on its total emissions excluding LULUCF and using footnotes regarding the contribution from LULUCF to achieving its target and the quantity of units used from market-based mechanisms (CTF tables 4, 4(a)I, 4(a)II and 4(b));</li> <li>• Providing emission projections related to fuel sold to ships and aircraft engaged in international transport separately from the emission projection totals;</li> <li>• Report LULUCF projections for WEM scenario.</li> </ul>	
<b>Number of recommendations in the BR section = 5</b>		

Table 2

**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**

<b>BR section: Provision of support to developing country Parties</b>		
<b>Assessment</b>	<b>Recommendation</b>	<b>Party</b>
<b>Partially complete</b>	<ul style="list-style-type: none"> <li>• Further develop a national approach for the tracking and reporting of technology transfer and capacity-building support and report this information, as requested by the guidelines;</li> <li>• Providing information on financial support it has provided, committed and/or pledged for the purpose of assisting non-Annex I Parties to adapt to the adverse effects of economic and social consequences of response measures;</li> </ul>	Denmark
	<ul style="list-style-type: none"> <li>• Providing information on the national approach to tracking financial, technological and capacity-building support to non-Annex I Parties or changes therein since its previous report;</li> <li>• Providing information on indicators for tracking the provision of support.</li> </ul>	Luxembourg
<b>Mostly complete</b>	<ul style="list-style-type: none"> <li>• Providing information on what new and additional support it has provided and information that explains how it determined its support as being new and additional;</li> <li>• Providing information on the allocation of its financial contributions made through multilateral, bilateral, regional and other channels to the sectors in CTF tables 7(a) and 7(b);</li> </ul>	Austria
	<ul style="list-style-type: none"> <li>• Providing information on the measures taken to support the development and enhancement of the endogenous capacities and technologies of non-Annex I Parties;</li> <li>• Providing information on how the capacity-building support provided responds to the existing and emerging capacity-building needs identified by non-Annex I Parties.</li> </ul>	Canada
	<ul style="list-style-type: none"> <li>• Providing a description, to the extent possible, of how it seeks to ensure that the resources it provides effectively address the</li> </ul>	Norway

	<p>needs of non-Annex I Parties with regard to climate change adaptation and mitigation;</p> <ul style="list-style-type: none"> <li>• Providing information on the measures that support the development and enhancement of their endogenous capacities and technologies.</li> </ul>	
<b>Number of recommendations in the BR section = 2</b>		

**B. Analysis of the inconsistent assessment of transparency**

Table 3

**Comparison of the recommendations made and the overall assessment of the transparency of the BR section related to the progress made towards the target**

<b>BR section: Progress made towards the target</b>		
<b>Assessment</b>	<b>Recommendation</b>	<b>Party</b>
<b>Partially transparent</b>	<ul style="list-style-type: none"> <li>• Reporting on any changes in its procedural arrangements used for domestic compliance, monitoring, reporting, archiving of information and evaluation of the progress made towards its economy-wide emission reduction target;</li> <li>• Reporting all required information on mitigation actions in its next BR and in CTF table 3, including information on the implementation status of mitigation actions (implemented, adopted and planned), the implementation time frame, the year of the reported estimated mitigation impact and, importantly, the effects of individual mitigation actions for 2020 and any other relevant year or relevant explanations as to why these effects have not been estimated;</li> <li>• Ensuring that the emission projections are relative to actual inventory data for preceding years;</li> <li>• Following closely the definitions provided in the UNFCCC reporting guidelines on NCs, ensuring in particular that the WEM scenario encompasses implemented and adopted PaMs only and the WAM scenario, if provided, also encompasses planned PaMs.</li> </ul>	Belarus
	<ul style="list-style-type: none"> <li>• Including comprehensive and detailed information on changes in the institutional, legal, administrative and procedural arrangements used for domestic compliance, monitoring, reporting, archiving of information and evaluation of the progress made towards its economy-wide emission reduction target;</li> <li>• Including information on its PaMs that contribute to the achievement of the quantified economy-wide emission reduction target, and the mitigation effects of PaMs or, if the estimates are not available, by including the reason;</li> <li>• Indicating that activities in the LULUCF sector are not part of the effort to achieve the target;</li> </ul>	Russian Federation

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	<ul style="list-style-type: none"> <li>• Providing projection scenarios in its next BR in accordance with the scenario definitions provided in the UNFCCC reporting guidelines on NCs.</li> </ul>	
	<ul style="list-style-type: none"> <li>• Estimating the impacts of mitigation actions that were not estimated in CTF table 3, or explain in more detail the reasons why those impacts could not be estimated;</li> <li>• Providing the correct values in CTF tables 4 and 4(a)II for the contribution from LULUCF based on the activity-based approach;</li> <li>• Reporting the amount of units from market-based mechanisms on the Swiss state accounts in the national registry at the end of every year as a provisional estimate;</li> <li>• Providing consistent values for the projected total GHG emissions in the next BR and CTF tables and provide further clarification on the accounting of domestic compensation in projections.</li> </ul>	Switzerland
Mostly transparent	<ul style="list-style-type: none"> <li>• Reporting mitigation impacts of individual mitigation actions or by providing a transparent explanation in the BR where it is not possible to do so; and clearly specifying in the BR, under which mitigation impacts the mitigation actions reported as “IE” in the BR2 and CTF table 3 are included, and that the information on mitigation actions related to sustainable forestry activities is included in the “Agrocovenant” mitigation action, reported under the agriculture sector;</li> <li>• Including the information on total emissions excluding LULUCF for the base year and other years in CTF table 4, as required by the UNFCCC reporting guidelines on BRs, and by explaining in a footnote to CTF tables 4, 4(a)I and 4(a)II why it did not report the required information on the contribution from LULUCF;</li> <li>• Providing a clear explanation of the sectoral coverage used for the projections and how the coverage relates to the sectors reported in CTF table 6(a); and projections for all the sectors and gases reported in CTF table 6(a);</li> <li>• Providing information on the factors and activities for each sector, in line with the information provided during the review.</li> </ul>	Netherlands
	<ul style="list-style-type: none"> <li>• Organizing the reporting of mitigation actions by gas, for example, by organizing mitigation actions first by sector then by GHG affected;</li> <li>• Reporting those mitigation actions that contribute towards achieving the target. Additional mitigation actions in sectors that are not pertinent to the target could be reported in CTF table 3, but with a clear explanation (e.g. using footnotes) that they are not covered under the target or in textual format in separate sections of the biennial report;</li> <li>• Providing information on the starting year of implementation of some of the reported mitigation actions as well as on the estimated impact of some of the reported mitigation actions;</li> </ul>	Poland

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	<ul style="list-style-type: none"> <li>• Providing information reflecting the joint EU target.</li> </ul>	
	<ul style="list-style-type: none"> <li>• Reporting information on the effects of individual mitigation actions by making efforts to address the constraints, wherever possible;</li> <li>• Ensuring consistency between the information on the contribution from LULUCF in the textual part of the BR and that in CTF table 4, including by using custom footnotes and/or the notation key “NA” in CTF table 4 in its next BR submission;</li> <li>• Not reporting the information on the use of units from market-based mechanisms under the Convention for the base year and report 1990 as the base year in CTF table 4;</li> <li>• Reporting separately, to the extent possible, emission projections related to fuel sold to ships and aircraft engaged in international transport while providing transparent textual information on their exclusion in the BR</li> </ul>	Romania
<b>Number of recommendations in the BR section = 4</b>		

Table 4  
**Comparison of the recommendations made and the overall assessment of the transparency of the BR section related to provision of support to developing country Parties**

<b>BR section: Provision of support to developing country Parties</b>		
<b>Assessment</b>	<b>Recommendation</b>	<b>Party</b>
<b>Partially transparent</b>	<ul style="list-style-type: none"> <li>• Distinguishing, to the extent possible, between activities undertaken by the public and private sectors in respect of technology transfer;</li> <li>• Providing, to the extent possible, information on how its capacity-building support responds to the existing and emerging needs identified by non-Annex I Parties in the areas of mitigation, adaptation and technology development and transfer.</li> </ul>	Denmark
	<ul style="list-style-type: none"> <li>• Ensuring that its reported information in CTF tables 7(a) and 7(b) and the BR is consistent;</li> <li>• Reporting in its next BR the information required by the UNFCCC reporting guidelines on BRs on how the capacity-building support provided responds to the existing and emerging capacity-building needs identified by non-Annex I Parties with respect to mitigation, adaptation and technology development and transfer.</li> </ul>	Iceland
<b>Mostly transparent</b>	<ul style="list-style-type: none"> <li>• Providing a detailed description of its national approach for tracking the provision of financial, technological and capacity-building support to non-Annex I Parties;</li> </ul>	Norway

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	<ul style="list-style-type: none"> <li>• Providing information, or any changes to information on the financial support Norway has committed and/or pledged for the purpose of assisting non-Annex I Parties to adapt to any economic and social consequences of response measures, where appropriate.</li> </ul>	
	<ul style="list-style-type: none"> <li>• Identifying in its next BR measures and activities related to technology transfer implemented or planned since its previous BR;</li> <li>• Identifying in its next BR, to the extent possible, individual measures and activities related to capacity-building activities that have taken place since the previous BR.</li> </ul>	USA
<b>Number of recommendations in the BR section = 2</b>		

Table 5  
**Comparison of the recommendations made and the overall assessment of the transparency of the BR section related to provision of support to developing country Parties**

<b>BR section: Provision of support to developing country Parties</b>		
<b>Assessment</b>	<b>Recommendation</b>	<b>Party</b>
<b>Partially transparent</b>	<ul style="list-style-type: none"> <li>• elaborating on its national approach for tracking the provision of financial, technological and capacity-building support, including its institutional and operational arrangements and how the efficiency and effectiveness of climate change programmes are evaluated;</li> <li>• how its financial resources assist non-Annex I Parties to mitigate and adapt to the adverse effects of climate change, facilitate economic and social response measures, and contribute to capacity-building and technology transfer related to mitigation and adaptation;</li> <li>• how the climate-related capacity-building support provided responds to the existing and emerging capacity-building needs of non-Annex I Parties.</li> </ul>	Austria
	<ul style="list-style-type: none"> <li>• provide information on the specific sectors that have benefited from the financially supported activities;</li> <li>• information on its committed and/or pledged funds;</li> <li>• information on financial support for assisting non-Annex I Parties to address any economic and social consequence of response measures.</li> </ul>	Switzerland
<b>Mostly transparent</b>	<ul style="list-style-type: none"> <li>• clearly indicating what new and additional financial resources it has provided pursuant to Article 4, paragraph 3, of the Convention in the next BR submission;</li> <li>• providing in its next BR submission, transparent information, where appropriate, on the financial support it has provided, committed and/or pledged for the purpose of assisting non-</li> </ul>	Belgium



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	<p>Annex I Parties to adapt to the adverse effects of any economic and social consequences of response measures;</p> <ul style="list-style-type: none"> <li>clearly distinguishing between the activities undertaken by the public and private sectors on technology transfer, including by providing transparent information on the role of the private sector in relation to the projects that are implemented jointly by public and private sectors.</li> </ul>	
	<ul style="list-style-type: none"> <li>provide more detailed information on the support provided for the development and enhancement of the endogenous capacities and technologies of developing countries;</li> <li>clarify the rationale for reporting “unspecified” financial support in CTF tables 7(a) and 7(b), and provide relevant information, as appropriate, or a reference thereto, including the information provided during the review, and elaborate on how the financial support provided, committed and/or pledged by Finland assists non-Annex I Parties to adapt to the adverse effects of climate change, and any economic and social consequences of response measures;</li> <li>information (such as that provided during the review) on the support provided for the development and enhancement of the endogenous capacities and technologies of developing countries, and complement this information, as appropriate, and to the extent possible, with examples to demonstrate its approach to and the effectiveness of its support.</li> </ul>	Finland
	<ul style="list-style-type: none"> <li>information clarifying how it has determined that resources are new and additional, including the additional information provided by the Party during the review;</li> <li>providing in its next BR detailed information (i.e. as provided during the review and described in paras. 77–80 above) on the underlying assumptions and methodologies used to produce information on finance and on the description of its national approach to tracking the provision of financial support to non-Annex I Parties, including more specific information on the indicators and delivery mechanisms used and allocation channels tracked;</li> <li>provide information on measures taken to support the development and enhancement of the endogenous capacities and technologies of non-Annex I Parties in its next BR submission.</li> </ul>	Italy
	<ul style="list-style-type: none"> <li>provide in its next BR a more specific description of its approach to tracking and reporting on the provision of technological and capacity-building support to non-Annex I Parties, including relevant indicators, assumptions and methodologies used;</li> <li>providing in its next BR a clear definition of new and additional financial resources, including relevant information such as that made available to the ERT during the review;</li> <li>either distinguish between activities undertaken by the public and private sectors, or provide a clear explanation such as that</li> </ul>	UK

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	made available to the ERT during the review, describing why they were not categorized as public or private sector activities.	
<b>Number of recommendations in the BR section = 3</b>		

Table 6  
**Comparison of the recommendations made and the overall assessment of the transparency of the BR section related to provision of support to developing country Parties**

<b>BR section: Provision of support to developing country Parties</b>		
<b>Assessment</b>	<b>Recommendation</b>	<b>Party</b>
<b>Partially transparent</b>	<ul style="list-style-type: none"> <li>• provide, in its next BR, a transparent description of the assumptions, indicators and delivery mechanisms used for tracking the provision of financial, technological and capacity-building support to non-Annex I Parties.;</li> <li>• provide, in its next BR, specific information on the new and additional financial support provided, including the level of support that was planned prior to the Copenhagen Accord.</li> <li>• ensure the accuracy of the information on new and additional finance reported in the BR and its consistency with that reported in the CTF tables in its next BR</li> <li>• indicate in its next BR which measures and activities related to technology transfer have been implemented or planned since the last national communication or BR, to enhance the transparency of its reporting.</li> </ul>	Canada
	<ul style="list-style-type: none"> <li>• clarifying in its next BR submission how the financial support provided is determined as “new and additional”, namely, how this support is targeted at climate-specific activities;</li> <li>• including more detailed information on its national approach for tracking of the provision of financial, technological and capacity-building support to non-Annex I Parties, if appropriate, in its next BR submission.</li> <li>• providing information on the indicators and delivery mechanisms used in tracking the support provided to non-Annex I Parties in the next BR submission.</li> <li>• further information on how it provides capacity-building support that responds to the existing and emerging capacity-building needs of non-Annex I Parties.</li> </ul>	Greece
<b>Mostly transparent</b>	<ul style="list-style-type: none"> <li>• including information on the multilateral financial support in CTF tables 7 and 7(a) or explaining in the footnotes to these tables why this is not possible;</li> </ul>	EU

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	<ul style="list-style-type: none"> <li>clarifying that bilateral support projects that appear to be exactly the same are actually different;</li> <li>including the methodology used for counting the amount of financial support as provided during the review;</li> <li>including the source of funding and financial instruments for financial support, as provided during the review.</li> </ul>	
	<ul style="list-style-type: none"> <li>include transparent information to clarify how it has determined that the support provided is new and additional in the next BR submission.;</li> <li>describe how it seeks to ensure that the resources it provides effectively address the needs of non-Annex I Parties with regard to mitigation and adaptation.</li> <li>information on the measures taken for the deployment of climate-friendly technologies, and for the support of the enhancement of the endogenous capacities and technologies of non-Annex I Parties.</li> <li>mechanism used to ensure that the capacity-building support responds to the needs of non-Annex I Parties (see para. 71 above). The ERT recommends that France include this information in the next BR submission.</li> </ul>	France
	<ul style="list-style-type: none"> <li>improve the transparency of its reporting on how the financial resources provided have been determined as new and additional in its next BR.</li> <li>providing information on the sectoral distribution of financial resources across grouped projects in its next BR.</li> <li>CTF table 8 was not filled in. Luxembourg explained in its BR2 that CTF table 8 was not filled in, as Luxembourg does not apply an OECD marker for technology development, and this information is difficult to disaggregate from the existing national statistics. The ERT recommends that Luxembourg improve transparency and populate data in CTF table 8 in its next BR.</li> <li>CTF table 9 was not provided. Luxembourg explained in its BR2 that as the information required for the table can be retrieved using the OECD capacity-building marker, CTF table 9 was not provided in this BR. The ERT recommends that Luxembourg improve the transparency of its reporting by populating data in CTF table 9 in its next BR.</li> </ul>	Luxembourg
<b>Number of recommendations in the BR section = 4</b>		

*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 two individual sections of the TRR2s (progress towards the quantified economy-wide emission reduction target including 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.

## **Annex V**

**Overall view on the assessment of transparency of the biennial  
report's section "Provision of support to  
developing country Parties"**

Annex I Party	DEN	ICE	NOR	USA	AUT	CHE	BEL	FIN	ITA	GBR	CAN	GRE	EU	FRA	LUX
<b>Number of recommendations</b>	2	2	2	2	3	3	3	3	3	3	4	4	4	4	4
<b>Assessment of transparency</b>	partially	partially	mostly	mostly	partially	partially	mostly	mostly	mostly	mostly	partially	partially	mostly	mostly	mostly
<b>Reporting requirement</b>															
13. Parties included in Annex II to the Convention (Annex II Parties) shall provide information on the provision of financial, technological and capacity-building support to non-Annex I Parties consistent with the requirements contained in section VIII of the UNFCCC Annex I reporting guidelines on national communications following common reporting formats, including information to show how this support is new and additional. In reporting such information, Parties should distinguish, to the extent possible, between support provided to non-Annex I Parties for mitigation and adaptation activities, noting the capacity-building elements of such activities, where relevant. For activities with multiple objectives, the funding could be reported as a contribution allocated partially to the other relevant objectives.							<i>what new and additional resources were provided</i>		<i>how support is new and additional</i>	<i>definition of new and additional</i>	<i>what new and additional resources were provided</i>	<i>how support is new and additional</i>		<i>how support is new and additional</i>	<i>how support is new and additional</i>
14. Each Annex II Party shall provide a description of its national approach for tracking of the provision of financial, technological and capacity-building support to non-Annex I Parties, if appropriate. This description shall also include information on indicators and delivery mechanisms used and allocation channels tracked. If this information was already reported in the national communication, the biennial report should only report changes to this information.			<i>national approach for tracking support</i>		<i>national approach for tracking support</i>				<i>national approach for tracking support and indicators and delivery mech.</i>	<i>national approach for tracking support and indicators and delivery mech.</i>	<i>indicators and delivery mech.</i>	<i>national approach for tracking support and indicators and delivery mech.</i>	<i>multilateral financial support; specifying difference in bilateral support projects</i>		
15. In reporting information in accordance with paragraphs 17 and 18 below, Annex II Parties shall use any methodology to be developed under the Convention, taking into account international experience. Annex II Parties shall describe the methodology used in their biennial reports. Annex II Parties shall report in a rigorous, robust and transparent manner the underlying assumptions and methodologies used to produce information on finance.													<i>methodology used in the BR</i>		
<b>A. Finance</b>															
16. Each Annex II Party shall describe, to the extent possible, how it seeks to ensure that the resources it provides effectively address the needs of non-Annex I Parties with regard to climate change adaptation and mitigation.															<i>effectiveness of resources</i>
17. Each Annex II Party shall provide information on the financial support it has provided, committed and/or pledged for the purpose of assisting non-Annex I Parties to mitigate GHG emissions and adapt to the adverse effects of climate change and any economic and social consequences of response measures, and for capacity-building and technology transfer in the areas of mitigation and adaptation, where appropriate. To that end, each Annex II Party shall provide summary information in a textual and tabular format on allocation channels and annual contributions for the previous two calendar or financial years without overlapping with the previous reporting periods.			<i>support for response measures</i>		<i>support for mitigation, adaptation, response measures, TT and CB</i>	<i>(1) committed or pledged funds (2) support for response measures</i>	<i>support for response measures</i>	<i>support for response measures</i>							
18. Each Annex II Party shall provide the summary information, referred to in paragraph 17 above, for the previous two calendar or financial years in a textual and tabular format on the annual financial support that it has provided for the purpose of assisting non-Annex I Parties, including the following: amount, type, source, instrument, sector and clarification how resources are new and additional.						<i>specific sectors</i>							<i>source of funding and financial instrument</i>		
19. Recognizing that the goal of mobilizing the financial resources referred to in decision 1/CP.16, paragraph 98, includes private financial sources, Annex II Parties should report, to the extent possible, on private financial flows leveraged by bilateral climate finance towards mitigation and adaptation activities in non-Annex I Parties, and should report on policies and measures that promote the scaling up of private investment in mitigation and adaptation activities in developing country Parties.															
20. Annex II Parties should specify the types of instruments used in the provision of their assistance, such as grants and concessional loans.															
<b>B. Technology development and transfer</b>															
21. Each Annex II Party shall provide information on measures taken to promote, facilitate and finance the transfer of, access to and the deployment of climate-friendly technologies for the benefit of non-Annex I Parties, and for the support of the development and enhancement of endogenous capacities and technologies of non-Annex I Parties. Parties may also provide information on success and failure stories.								<i>endogenous capacities and technologies</i>						<i>endogenous capacities and technologies</i>	
22. Each Annex II Party shall provide, in textual and tabular formats, information on measures and activities related to technology transfer implemented or planned since its last national communication or biennial report. In reporting such measures and activities, Annex II Parties shall, to the extent possible, provide information on the recipient country, the target area of mitigation or adaptation, the sector involved and the sources of technology transfer from the public or private sectors, and shall distinguish between activities undertaken by the public and private sectors.	<i>distinguish public and private</i>			<i>measures implemented or planned</i>			<i>distinguish public and private</i>				<i>measures implemented or planned</i>				
<b>C. Capacity-building</b>															
23. Each Annex II Party shall provide information, to the extent possible, 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. Information should be reported in a textual and tabular format as a description of individual measures and activities.	<i>how support provided responds to needs</i>	<i>how support provided responds to needs</i>		<i>individual measures and activities</i>	<i>how support provided responds to needs</i>							<i>how support provided responds to needs</i>		<i>how support provided responds to needs</i>	