

REVIEW PRACTICE GUIDANCE



Completeness and Transparency Assessment of Information Reported in Technical Review Reports of 3rd Biennial Reports – 2019 Update

Background paper for the 6th Lead Reviewers Meeting,

11-12 March 2019, 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
CTF	common tabular format
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
MBM	market-based mechanism
MC	mostly complete
MT	mostly transparent
NC	not complete
NCs	national communications
NT	not transparent
O	outlier
PaMs	policies and measures
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”¹ 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. The LRs, at their 3rd and 4th meetings in 2016 and 2017, welcomed the background papers “Analysis of further options to use the gradations ‘mostly’ and ‘partially’ in the assessment of completeness and transparency in BRs” and “2017 update of the analysis of the assessment of completeness and transparency of information reported in biennial reports” (hereinafter referred to as the 2016 and 2017 background papers).

3. In their conclusions and recommendations from their 5th meeting, the LRs requested the secretariat to further facilitate the consistency and effectiveness of the BR/NC reviews by analyzing the approaches and expert judgments applied in the TRR/BR3s and IDR/NC7s and assessing how review practice in the assessment of completeness and transparency is evolving over time. LRs also requested the secretariat to present the results of the analysis at the next meeting of LRs in the context of the update of the Review Practice Guidance.²

II. Purpose and scope

4. The main purpose of this background paper is to provide a trend analysis of the evolution of the review practice applied by the ERTs in assessing the completeness and transparency of information provided by developed Parties in their BR1s, BR2s and BR3s.

5. It should be emphasized that this paper covers analysis of TRR3 of 32 Parties³ reviewed in 2018, whose TRR3s were published or were in the final phase before publication at the time of preparation of this paper (15 February 2019); in this regard, the same group of Parties was used for the analysis of trends in assessment of completeness and transparency.

6. This paper serves primarily as an analytical input to the 6th meeting of LRs for the review of BRs and NCs, to be held on 11 and 12 March 2019 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.

7. This paper builds upon the analytical framework presented in the 2016 and 2017 background papers, which covered the BR1 and the BR2 review cycles, and complements those papers with new insights, particularly on the trends in the technical reviews of the BRs; specifically, the most frequent review issues identified by the ERTs and an analysis of some cases of inconsistent assessment of completeness and transparency.

8. 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 TRR3s and identifies the main challenges faced by ERTs in assessing the completeness and transparency of the information provided in the BRs, and also discusses the apparent basis of these challenges.

¹ Decision 13/CP.20.

² See the conclusions and recommendations document of the 5th meeting of LRs for the review of BRs and NCs, available at http://unfccc.int/national_reports/biennial_reports_and_iar/items/9296.php.

³ Australia, Canada, Cyprus, Czechia, Germany, Denmark, Spain, Estonia, European Union, Finland, France, UK, Croatia, Hungary, Ireland, Iceland, Italy, Japan, Liechtenstein, Lithuania, Luxembourg, Latvia, Monaco, Malta, Netherlands, Norway, Poland, Romania, Russian Federation, Slovakia, Slovenia, Sweden

More detailed results of the analysis are presented in annexes I–V. Last, section IV outlines the conclusions and recommendations for consideration by the LRs.

III. Results of analysis of the assessment of completeness and transparency in the technical review reports of the first, second and third biennial reports

A. Trends in completeness of reporting

9. **The completeness of biennial reporting has improved** since establishment of the current MRV system in 2014. The total number of completeness recommendations for all BRs has steadily decreased throughout each review cycle. While in TRR1 in the ERTs provided 89 recommendations for the 32 BRs analysed here, in TRR2s the number was 83 and in BR3 it decreased to 67 (see figure 1), indicating that the overall completeness of information reported in BRs has improved from BR1s to BR3s from 2014 to 2018.

10. With regard to individual sections, the most recommendations for completeness were related to information on projections and the provision of financial, technological and capacity-building support to developing country Parties, which each accounted for more than one third of completeness recommendations.

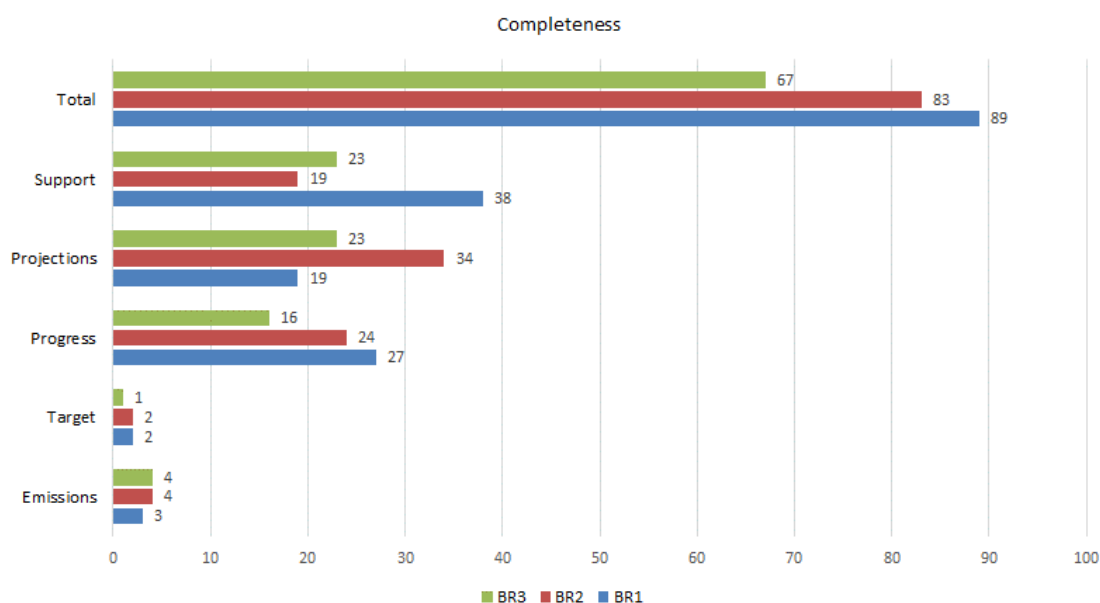
11. While reporting projections, the biggest challenges Parties faced were related to the reporting of projections of emissions related to international transport and reporting of factors and activities driving future trends. Still, completeness has improved by 32 per cent over the BR2s.

12. While reporting the provision of financial, technological and capacity-building support to developing country Parties, the biggest challenges Parties faced in reporting of national approaches to financial support and measures to promote technology transfer. This was the one section in BR3s that received more recommendations than in BR2s. There were four more completeness recommendations in this area in the BR3s and in BR2s. Possible reasons for this could include increasing sophistication of assessment methodologies by ERTs, ERT assessments of an issue shifting from transparency to completeness, or changes in reporting by Parties.

13. The assessment by ERTs of the degree of completeness of information provided in the BR3s was largely consistent across TRR3s; the consistency had further improved in comparison with the assessment of information in the TRR2s. The assessment scoreboard from the RPG was consistently used by the ERTs for assessment of completeness, and only one potential outlier was found, i.e. a case of so-called “vertical distribution” in the section related to progress towards the target (see Annex I for explanation of methodology and Annex III for results). The inconsistency appeared when ERTs assessed reporting on progress towards target for the three cases in which there were four completeness recommendations for this section. Two ERTs assessed this as “mostly” complete, while one assessed it as “partially” complete.

14. Figure 1 shows a comparison of the number of recommendations on completeness in TRR1s, TRR2s and TRR3s.

Figure 1
Trends in completeness of reporting: comparison of the number of recommendations on completeness in TRR1s, TRR2s and TRR3s



B. Trends in transparency of reporting

15. **The transparency of biennial reporting has improved** since the 2016 reporting cycle. The total number of recommendations in the BR3s has decreased compared to BR2s, though it remains higher than in BR1s (see figure 2). The increase of transparency recommendations in BR2 by 66 per cent compared to BR1 could be attributed to the introduction of the RPG in 2016 and its application for subsequent reviews, which lead towards more rigorous and thorough reviews, increasing sophistication of assessment methodologies by ERTs, ERT assessments of an issue shifting from completeness to transparency, or changes in reporting by Parties.

16. With regard to individual sections, results are similar to the assessment of completeness. The most recommendations for transparency were related to information on progress made towards the achievement of the quantified economy-wide emission reduction target, followed by the description of the quantified emission reduction target and the provision of financial, technological and capacity-building support to developing country Parties.

17. The biggest challenge Parties faced in reporting information on progress made towards the achievement of the quantified economy-wide emission reduction target was related to reporting information on estimated impacts of individual PaMs or adequately explaining why such impacts cannot be estimated. There were 10 per cent more transparency recommendations in this area in BR3 as compared to BR2.

18. While reporting on the quantified economy-wide emission reduction target, many Parties did not provide correct information on various elements of their target in BR CTF tables 2. Transparency remained the same between BR2 and BR3.

19. While reporting on the financial, technological and capacity-building support to developing country Parties, the biggest challenges Parties faced were provisions related to technology transfer and national approaches for tracking support. There were one third fewer transparency recommendations in TRR3s than in TRR2s in these areas.

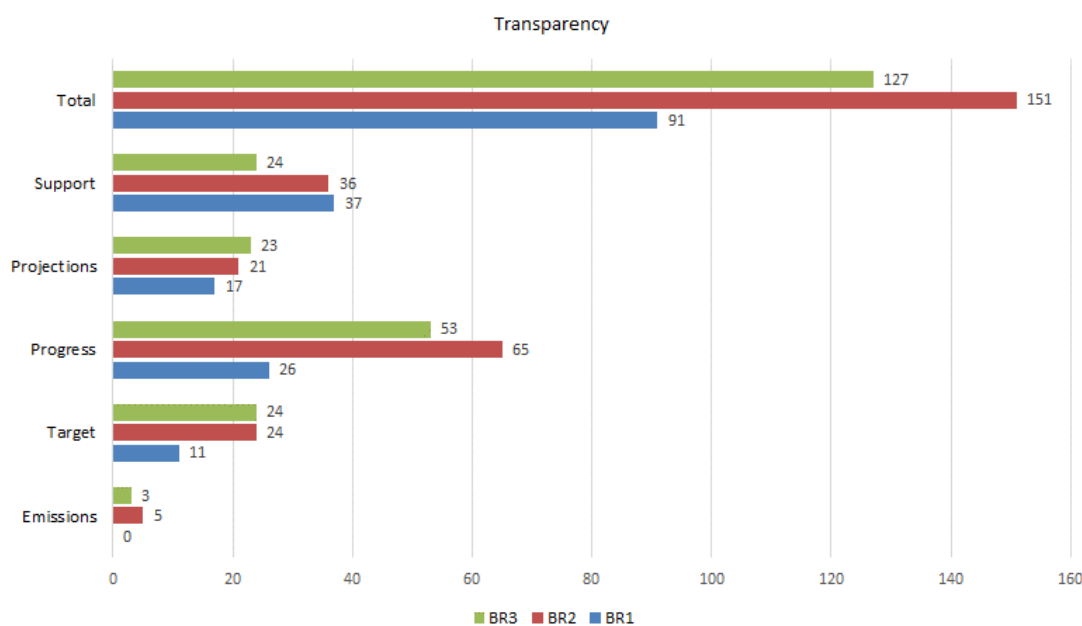
20. While reporting on projections, the biggest challenge was to report on factors and activities driving future emissions trends for each sector.

21. The assessment by ERTs of the transparency of information provided in the BR3s was largely consistent across TRR3s; the consistency has improved in comparison with the assessment of information in the TRR2s. The assessment scoreboard from the RPG was consistently used by the ERTs for assessment of transparency, and no outliers were found (cases of “vertical distribution” as previously explained in para 10).

22. Figure 2 shows a comparison of the total number of recommendations on transparency for TRR1s, TRR2s and TRR3s.

Figure 2

Trends in transparency of reporting: comparison of the number of recommendations on transparency in TRR1s, TRR2s and TRR3s



C. Analysis of TRR3s by section

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

23. In 28 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, 29 cases were assessed as fully transparent with no recommendations made, and in 3 cases one recommendation was made, 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 one most frequently raised by ERTs in the TRR1s and TRR2s, although the total number of cases was relatively small. Annex V provides a detailed overview of the most frequent reporting requirements, both mandatory (‘shalls’) and non-mandatory (‘shoulds’ and ‘mays’) for all sections, that were raised by ERTs during the review of BR3s.

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

25. In total, 30 cases were assessed as fully complete and 14 as fully transparent, with no recommendations made. For both completeness and transparency, one recommendation led

to an assessment of mostly complete or transparent (2 cases for completeness and 11 cases for transparency). In five cases two transparency recommendations led to an assessment of mostly transparent (cases of “horizontal distribution”), and in one case three transparency 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), and on the use of MBMs, which was also the case in the TRR2s.

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

27. In total, 16 cases were assessed as fully complete and 4 cases was assessed as fully transparent, with no recommendations made, which follows the trend from the previous review cycle.

28. In this section of the BR, the horizontal distribution of cases is more significant than in the first two sections of the BR, 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.

29. The distribution of cases was dominantly horizontal (see annex III). In total, 14 cases were identified with one to four completeness recommendations, which led to an assessment of mostly complete, 25 cases had one to five transparency recommendations, which led to an assessment of mostly transparent, and three cases had six transparency recommendations, which led to an assessment of partially transparent.

30. Of the reporting elements in this section, the largest number of issues were identified in the reporting on: quantification of effects of mitigation actions or adequate explanation why such estimates cannot be provided; 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.

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

31. In this section, 8 cases were assessed as fully complete and 5 as fully transparent, with no recommendations made. In total, 7 cases were identified with one to three completeness recommendations, which led to an assessment of mostly complete, 11 cases had one to five transparency recommendations, which led to an assessment of mostly transparent, and 2 cases had 5 and 7 completeness recommendations, which led to an assessment of partially complete.

32. 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.

33. 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 in most cases. Only one case of vertical distribution was noted. This shows that 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 2017 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 2017 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.

D. Analysis of the most frequent recommendations

1. Reporting requirements with the most recommendations

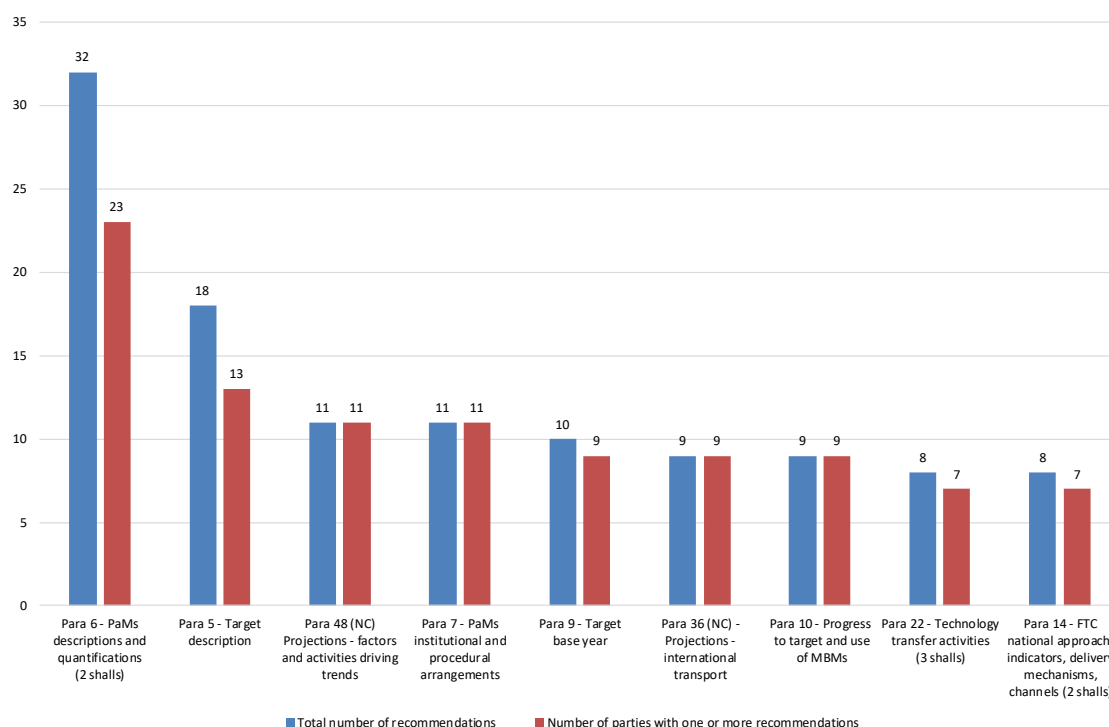
34. The frequency of recommendations in the 32 TRR3s was analysed to provide insight into areas where additional attention may be needed by Parties and ERTs. The top nine frequently cited reporting requirements are shown below in figure 3. This figure represents all reporting requirements that had more than eight recommendations. Figures showing the frequency of all recommendations and encouragements are located in Annex V. In some cases, Parties received two or three recommendations for the same reporting requirement; therefore, the total number of parties receiving a recommendation for a specific requirement is also shown.

35. Para 6 of the BR reporting guidelines and the corresponding information in the BR CTF table 3, related to reporting on descriptions and quantification of impacts of individual PaMs, had the largest number of recommendations, 32. In addition to the 16 parties that received one recommendation for this requirement, five received two recommendations and two received three recommendations.

36. Para 5 of the BR guidelines, which is related to the description of the economy-wide emissions target, was the second most-frequently cited. Of the nine most-frequently-cited requirements, three were related to target definitions, two to PaMs, two to projections, two to support to developing Parties, and one to the use of MBMs.

Figure 3

Recommendation frequency: number of recommendations and number of parties with a recommendation for the most frequently cited reporting requirements



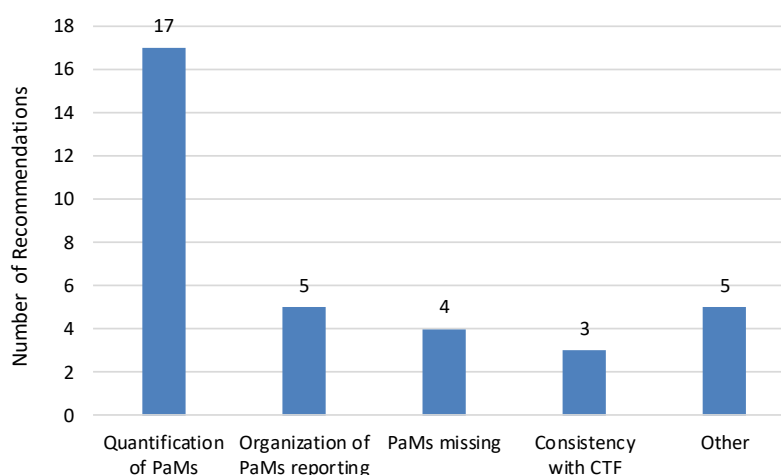
2. Further analysis of paragraphs 5 and 6 of the BR reporting guidelines

37. To provide further insight into some reporting requirements that cover multiple elements, the recommendations for the two most-frequently cited reporting requirements were further analysed. These recommendations were broken into subcategories to determine which specific reporting requirements were the subject of the recommendations.

38. As shown in figure 4, more than 50 per cent of the recommendations for para 6 were related to the quantification of PaMs. The organization of PaMs reporting, such as by sector or gas had five recommendations, followed by PaMs that were not reported with four recommendations and inconsistency with information reported in CTF tables with three recommendations.

Figure 4

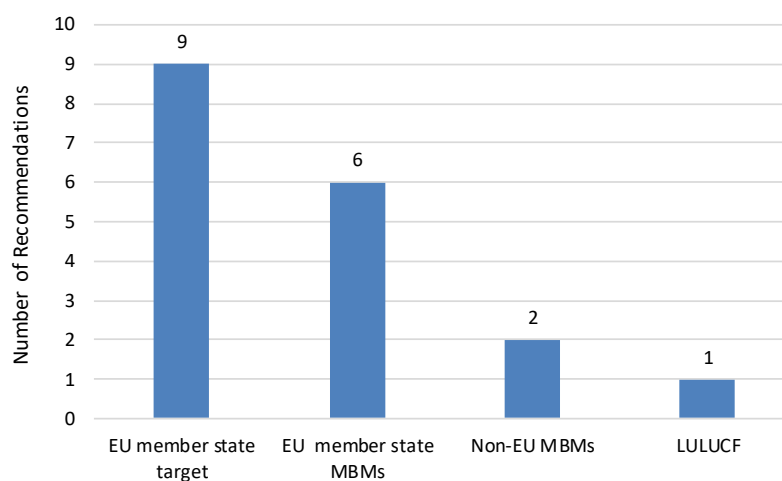
Recommendation frequency: breakdown of para 6 recommendations



39. As shown in figure 5, 50 per cent of the recommendations for para 5 were related to the target definitions provided by EU member states. The reporting on the use of MBMs by EU member states accounted for a third of the recommendations, followed by reporting on MBMs by non-EU parties with two recommendations, and reporting on LULUCF in the target definition with one recommendation.

Figure 5

Recommendation frequency: breakdown of para 5 recommendations



IV. Conclusions for consideration by the lead reviewers

40. The analysis presented in this paper demonstrates that the overall completeness and transparency of information provided in BR3s have increased in comparison to BR2s, based on the total number of recommendations made by ERTs.

41. The assessment by ERTs of the completeness and transparency of information provided in the BR3s was **largely consistent across TRR3s**; the **consistency has further improved** in comparison with the assessment of information in the TRR2s. Compared to TRR2s, when seven instances were identified when the same number of recommendations led to a different assessment by ERTs were identified, in TRR3s there was only one such instance. In this case experts, by exercising their judgment, assessed one or more mandatory reporting requirements of progress towards target to be apparently more important than others and has assessed completeness as partial rather than mostly, as it was for the other two instances of Parties with four completeness recommendations. The improved consistency of the assessment suggests that the three guiding principles endorsed by LRs in 2016 and refined in 2017 were more consistently applied in formulating recommendations in TRR3s. Those principles are:

(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 app

42. Continuous guidance by the LRs on the application of the guiding principles would further increase the consistency of the assessment.

43. The improvement in the consistency of the assessment of the completeness and transparency in the TRR3s compared with the TRR2s could be attributed to the following:

(a) The ERTs had further accumulated and refined their experience in assessing the completeness and transparency of information provided the BR1s and BR2s;

(b) The LRs provided guidance to the ERTs in assessing completeness and transparency consistent with the guiding principles and the assessment scoreboard;

(c) The ERTs continued to apply the Review Practice Guidance, endorsed by the LRs.

44. The completeness and transparency of reporting, taking into account the number of recommendations made by ERTs, has improved in the BR3s compared with the BR2s in almost all sections. The total number of recommendations dropped from 234 in the BR2s to 194 in the BR3s. Completeness improved from BR2 to BR3 in all sections with the exception of provision of financial, technological and capacity-building support to developing country Parties. Transparency improved or remained the same from BR2 to BR3 in all sections with the exception of projections. Possible reasons for the increases in these two sections include increasing sophistication of assessment methodologies by ERTs, ERT assessments of an issue shifting from completeness to transparency, or changes in reporting by Parties.

45. Completeness and transparency of information provided in individual sections of BR3s fluctuates in comparison to BR1s and BR2s, which indicates that Parties still face challenges in maintaining the quality and consistency of reporting. The 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, (mostly related to reporting on individual PaMs and their estimated mitigation impacts), the provision of financial, technological and capacity-building support to developing country Parties and projections. This indicates that these two sections were the most challenging for Parties with regard to complying with the mandatory reporting requirements. The most challenging reporting requirement that was singled out by experts in their recommendations was the estimation of impacts for individual mitigation actions, followed by the description of the quantified emission reduction target, especially as it relates to EU member states.

46. In order to have a complete analysis of TRR3s it would be useful to include the remaining nine TRR3s when their review reports are complete, 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

Description of methodology used for analysis

1. The analysis was performed in three steps:

(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

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

(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).

2. 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 gradation⁴ 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.

3. 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

⁴ 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.

number of mandatory reporting requirements, and the section of the BR is assessed as not complete and/or not transparent.

4. 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).

5. 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

Assessment	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	
BR section		0	1	2	3	4	...	N	
		Number of recommendations							

6. 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.

Annex II

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

A. The analysis of the completeness

Australia

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	0	1	0
<i>Projections</i>	0	1	0
Provision of support to developing country Parties	0	0	0

Canada

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	1	1
Progress in achievement of targets	1	4	4
<i>Projections</i>	0	2	1
Provision of support to developing country Parties	3	2	1

Croatia

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	1
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	1	2	5
<i>Projections</i>	0	1	3
Provision of support to developing country Parties			

Cyprus

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	1	1	0
Progress in achievement of targets	2	5	2
<i>Projections</i>	1	2	2
Provision of support to developing country Parties			

Czech Republic

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	0	2	0
<i>Projections</i>	0	1	0
Provision of support to developing country Parties			

Denmark

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0

Progress in achievement of targets	0	1	0
<i>Projections</i>	0	1	0
Provision of support to developing country Parties	2	2	2

Estonia

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	0	0	0
<i>Projections</i>	0	0	0
Provision of support to developing country Parties			

EU

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	0	0	1
<i>Projections</i>	0	0	1
Provision of support to developing country Parties	3	0	0

Finland

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	0	0	0
<i>Projections</i>	0	0	0
Provision of support to developing country Parties	0	0	0

France

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	1
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	0	1	0
<i>Projections</i>	1	1	0
Provision of support to developing country Parties	1	0	2

Germany

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	1	1	0
<i>Projections</i>	0	1	0
Provision of support to developing country Parties	6	0	0

Hungary

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	2	2	1
<i>Projections</i>	1	0	0
Provision of support to developing country Parties			

Iceland

Completeness	BR1	BR2	BR3

GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	0	1	4
<i>Projections</i>	1	1	2
Provision of support to developing country Parties	5	8	4

Ireland

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	1
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	2	1	1
<i>Projections</i>	0	0	0
Provision of support to developing country Parties	2	0	6

Italy

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	0	2	0
<i>Projections</i>	0	1	0
Provision of support to developing country Parties	4	1	0

Japan

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	0	3	3
<i>Projections</i>	6	2	1
Provision of support to developing country Parties	0	0	3

Latvia

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	1	2	2
<i>Projections</i>	0	1	1
Provision of support to developing country Parties			

Liechtenstein

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	1	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	2	1	0
<i>Projections</i>	0	1	0
Provision of support to developing country Parties			

Lithuania

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	1	1	0
<i>Projections</i>	0	0	0
Provision of support to developing country Parties			

Luxembourg

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	2	4	3
<i>Projections</i>	3	2	2
Provision of support to developing country Parties	3	2	0

Malta

Completeness	BR1	BR2	BR3
GHG emissions and removals	1	1	1
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	1	2	2
<i>Projections</i>	0	1	1
Provision of support to developing country Parties			

Monaco

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	1	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	1	5	2
<i>Projections</i>	1	3	2
Provision of support to developing country Parties			

Netherlands

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	0	1	1
<i>Projections</i>	0	1	0
Provision of support to developing country Parties	2	1	2

Norway

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	0	1	0
<i>Projections</i>	0	0	0
Provision of support to developing country Parties	2	2	1

Poland

Completeness	BR1	BR2	BR3
GHG emissions and removals	2	0	0
Assumptions, conditions and methodologies related to the target	1	0	0
Progress in achievement of targets	1	1	1
<i>Projections</i>	1	1	0
Provision of support to developing country Parties			

Romania

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	1	0
Assumptions, conditions and methodologies related to the target	0	0	0

Progress in achievement of targets	0	1	0
<i>Projections</i>	0	1	0
Provision of support to developing country Parties			

Russian Federation

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	3	6	5
<i>Projections</i>	1	6	5
Provision of support to developing country Parties			

Slovakia

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	1	1	0
<i>Projections</i>	0	0	0
Provision of support to developing country Parties			

Slovenia

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	2	1	2
<i>Projections</i>	1	1	2
Provision of support to developing country Parties			

Spain

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	2	2	0
<i>Projections</i>	0	1	0
Provision of support to developing country Parties	3	1	0

Sweden

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	1	2	0
<i>Projections</i>	0	1	0
Provision of support to developing country Parties	0	0	2

United Kingdom of Great Britain and Northern Ireland

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	0	1	0
<i>Projections</i>	2	0	0
Provision of support to developing country Parties	2	0	0

B. The analysis of the completeness

Australia

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	1	2	2
<i>Projections</i>	1	1	0
Provision of support to developing country Parties	4	1	0

Canada

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	1	0	0
Progress in achievement of targets	2	1	0
<i>Projections</i>	1	0	0
Provision of support to developing country Parties	2	4	3

Croatia

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	0	2	1
<i>Projections</i>	0	0	0
Provision of support to developing country Parties			

Cyprus

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	0	1
Assumptions, conditions and methodologies related to the target	0	1	1
Progress in achievement of targets	0	2	0
<i>Projections</i>	0	1	0
Provision of support to developing country Parties			

Czech Republic

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	2	0
Progress in achievement of targets	1	3	3
<i>Projections</i>	0	1	1
Provision of support to developing country Parties			

Denmark

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	1	2	1
<i>Projections</i>	0	1	0
Provision of support to developing country Parties	4	2	2

Estonia

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	1	1	2

Progress in achievement of targets	2	1	3
<i>Projections</i>	0	0	1
Provision of support to developing country Parties			

EU

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	0	2	1
<i>Projections</i>	1	0	0
Provision of support to developing country Parties	1	4	0

Finland

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	0	1	1
<i>Projections</i>	0	0	1
Provision of support to developing country Parties	2	3	0

France

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	1	0
Assumptions, conditions and methodologies related to the target	0	1	0
Progress in achievement of targets	3	3	1
<i>Projections</i>	3	1	0
Provision of support to developing country Parties	4	4	1

Germany

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	1	0
Progress in achievement of targets	1	2	0
<i>Projections</i>	0	0	0
Provision of support to developing country Parties	0	1	4

Hungary

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	1	0
Assumptions, conditions and methodologies related to the target	0	2	0
Progress in achievement of targets	0	7	5
<i>Projections</i>	0	3	2
Provision of support to developing country Parties			

Iceland

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	1	1
Progress in achievement of targets	2	5	1
<i>Projections</i>	1	1	0
Provision of support to developing country Parties	1	2	1

Ireland

Transparency	BR1	BR2	BR3
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GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	3	0
Progress in achievement of targets	0	5	1
<i>Projections</i>	2	2	0
Provision of support to developing country Parties	2	1	0

Italy

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	1
Progress in achievement of targets	0	1	2
<i>Projections</i>	0	0	0
Provision of support to developing country Parties	2	3	2

Japan

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	1
Progress in achievement of targets	0	2	1
<i>Projections</i>	0	0	0
Provision of support to developing country Parties	2	0	1

Latvia

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	1	1	2
Progress in achievement of targets	1	2	3
<i>Projections</i>	0	1	1
Provision of support to developing country Parties			

Liechtenstein

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	1	0	0
Progress in achievement of targets	2	5	5
<i>Projections</i>	2	1	1
Provision of support to developing country Parties			

Lithuania

Completeness	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	1	2
Progress in achievement of targets	0	3	4
<i>Projections</i>	0	1	1
Provision of support to developing country Parties			

Luxembourg

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	2	0	1
Progress in achievement of targets	1	3	1
<i>Projections</i>	2	1	0
Provision of support to developing country Parties	1	4	2

Malta

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	0	1
Assumptions, conditions and methodologies related to the target	0	1	2
Progress in achievement of targets	0	1	6
<i>Projections</i>	2	0	4
Provision of support to developing country Parties			

Monaco

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	0	1
Assumptions, conditions and methodologies related to the target	0	3	3
Progress in achievement of targets	0	2	6
<i>Projections</i>	0	0	2
Provision of support to developing country Parties			

Netherlands

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	1
Progress in achievement of targets	0	4	1
<i>Projections</i>	0	2	1
Provision of support to developing country Parties	1	1	1

Norway

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	1	1	1
Progress in achievement of targets	0	2	0
<i>Projections</i>	0	1	0
Provision of support to developing country Parties	4	2	2

Poland

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	1	1	0
Progress in achievement of targets	2	4	2
<i>Projections</i>	0	0	0
Provision of support to developing country Parties			

Romania

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	1	0
Assumptions, conditions and methodologies related to the target	0	2	1
Progress in achievement of targets	0	4	3
<i>Projections</i>	0	1	1
Provision of support to developing country Parties			

Russian Federation

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	1	0
Assumptions, conditions and methodologies related to the target	1	0	0
Progress in achievement of targets	2	4	5

<i>Projections</i>	2	1	2
Provision of support to developing country Parties			

Slovakia

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	2
Progress in achievement of targets	2	1	3
<i>Projections</i>	0	0	1
Provision of support to developing country Parties			

Slovenia

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	1	2	1
Progress in achievement of targets	0	1	2
<i>Projections</i>	0	0	1
Provision of support to developing country Parties			

Spain

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	1	0	1
Progress in achievement of targets	0	1	6
<i>Projections</i>	0	0	1
Provision of support to developing country Parties	4	1	0

Sweden

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	1
Progress in achievement of targets	1	2	2
<i>Projections</i>	0	1	0
Provision of support to developing country Parties	3	0	0

UK

Transparency	BR1	BR2	BR3
GHG emissions and removals	0	1	0
Assumptions, conditions and methodologies related to the target	0	0	0
Progress in achievement of targets	2	6	4
<i>Projections</i>	0	0	2
Provision of support to developing country Parties	0	3	5

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 III

Analysis of the expert review teams' assessment of the completeness and transparency of the third biennial reports of all Parties per biennial report section

Table 1

Total number of recommendations per BR3 section related to the completeness

BR section	Total number of Recommendations	%
GHG emissions and removals related to the target	4	
Assumptions, conditions and methodologies related to the target	1	
Progress made towards the target (total included projections)	39	
<i>Projections</i>	23	
Provision of support to developing country Parties	23	
Total	67	

Table 2

Total number of recommendations per BR3 section related to the transparency

BR section	Total number of recommendations	%
GHG emissions and removals related to the target	3	
Assumptions, conditions and methodologies related to the target	24	
Progress made towards the target (total included projections)	76	
<i>Projections</i>	23	
Provision of support to developing country Parties	24	
Total	127	

Annex IV

Analysis of the expert review teams' assessment of the completeness and transparency of each section of the third 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	28						
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	30						
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					1	1		
	MC		5	5	2	2			
	FC	16							
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						1		1	
	MC		2	4	1					
	FC	8								
Provision of support to developing country Parties		0	1	2	3	4	5	6	7	8
		Number of recommendations								

B. 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		3						
	FT	29							
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				1				
	MT		11	5					
	FT	14							
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							3		
	MT		10	5	5	2	3			
	FT	4								
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							
	MT		5	3	1	1	1	
	FT	5						
Provision of support to developing country Parties		0	1	2	3	4	5	6
		Number of recommendations						

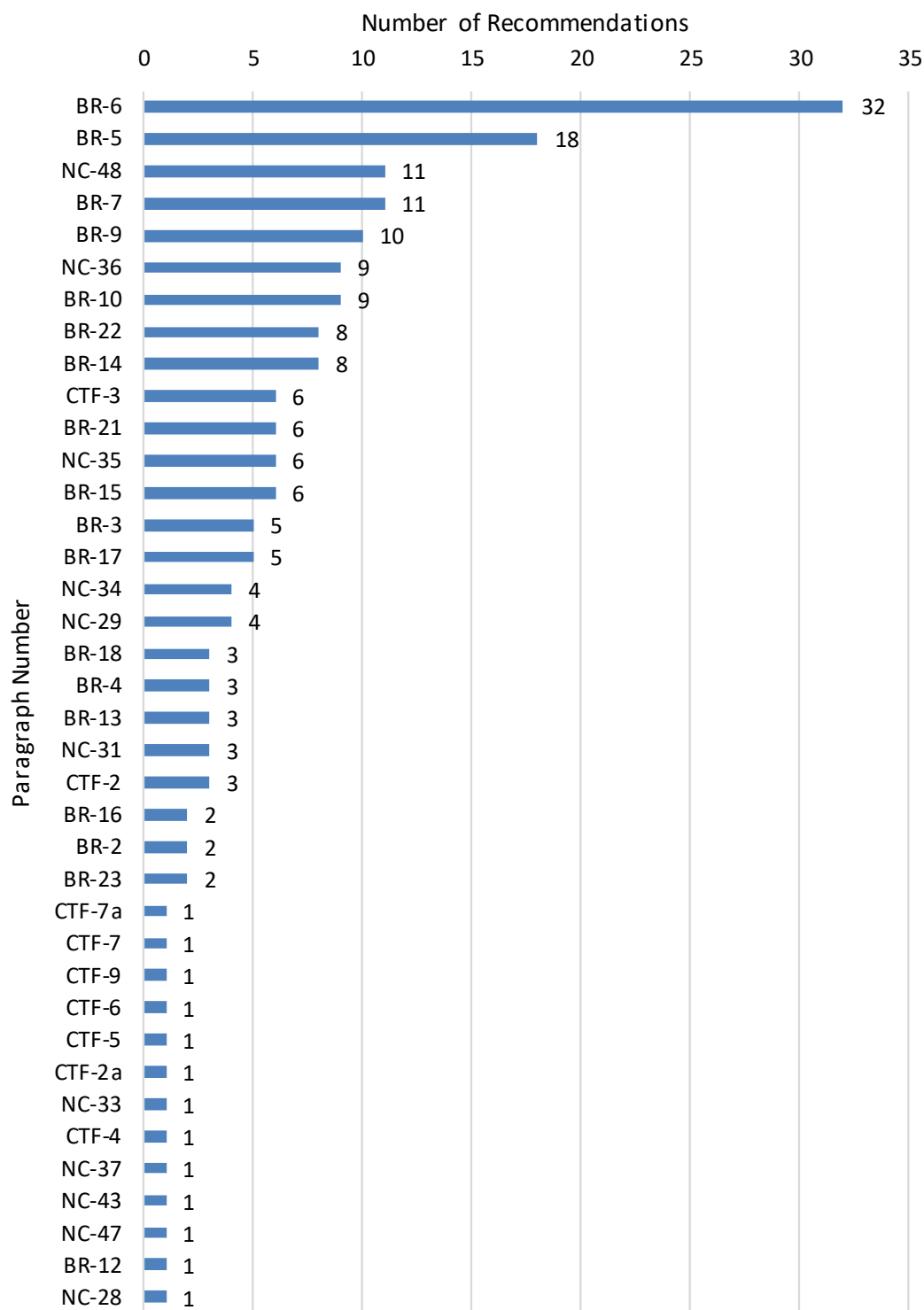
Note on the information provided in the tables: The frequency distribution tables above provide information on the number of cases from the 32 technical review reports of the third biennial reports in which a certain number of recommendations led to one of the four gradations (i.e. “fully”, “mostly”, “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 V

Frequency in reporting issues identified by the ERTs in BR3

A. Mandatory reporting requirements



B. Non-mandatory reporting requirements

