

REVIEW PRACTICE GUIDANCE



Transparency

Completeness and Transparency Assessment of Information Reported in Technical Review Reports of 4th Biennial Reports – 2022 Update

Background paper for the 9th Lead Reviewers Meeting

March 2022

Contents

	<i>Page</i>
Acronyms and abbreviations	3
I. Background	4
II. Purpose and scope	4
III. Results of analysis of the assessment of completeness and transparency in the technical review reports of the first, second and third biennial reports	5
A. Trends in completeness of reporting.....	5
B. Trends in transparency of reporting	6
C. Analysis of consistency of assessment in TRR3s by section	7
D. Analysis of the most frequent recommendations.....	9
IV. Conclusions for consideration by the lead reviewers	11
 Annexes	
I. Description of methodology used for analysis	13
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	15
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	26
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	
V. Frequency in reporting issues identified by the ERTs in BR4s.....	31

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
BR4	fourth 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
MRV	measurement, reporting and verification
MT	mostly transparent
NC	not complete
NCs	national communications
NT	not transparent
O	outlier
PaMs	policies and measures
RPG	Review Practice Guidance
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
TRR4	technical review report of the BR4
UNFCCC reporting guidelines on BRs	“UNFCCC biennial reporting guidelines for developed country Parties”
UNFCCC reporting guidelines on NCs	“Guidelines for the preparation of national communications by Parties included in Annex I to the Convention”

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, 19/CP.18 and 9/CP.21; 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 LR, at their 3rd to 8th meetings in the period 2016–2021, welcomed and acknowledged the following analytical background papers that supported consistency of reviews:

(a) “Analysis of further options to use the gradations ‘mostly’ and ‘partially’ in the assessment of completeness and transparency in BRs”, 2016;

(b) “Analysis of the assessment of completeness and transparency of information reported in biennial reports – 2017 update”;

(c) “Completeness and transparency assessment of information reported in technical review reports of 3rd biennial reports – 2019 update”;

(d) “Completeness and transparency assessment of information reported in technical review reports of 3rd biennial reports – 2020 update”; and

(e) “Completeness and transparency assessment of information reported in technical review reports of 4th biennial reports – 2021 update”.

3. Hereinafter, these papers are referred to as the 2016, 2017, 2019, 2020 and 2021 background papers.

4. In their conclusions and recommendations from their 8th meeting, The LR requested the secretariat to continue compiling the review findings, to update the analysis carried out in the background paper taking into account the results of the remaining technical reviews and to present the analysis as an input for discussion during the next meeting of LR in the context of the update of the Review Practice Guidance.²

II. Purpose and scope

5. 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, BR3s and BR4s.

6. This paper serves primarily as an analytical input to the 9th meeting of LR for the review of BRs and NCs, to be held on 7–9 March 2022, 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. It should be emphasized that this paper covers analysis of TRR4s of 40 Parties³ reviewed in 2020 and 2021 whose TRR4s were published; in this regard, the same group of Parties was used for the analysis of trends in assessment of completeness and transparency in this paper.

¹ Decision 13/CP.20.

² See the conclusions and recommendations document of the 8th meeting of LR for the review of BRs and NCs, available at https://unfccc.int/sites/default/files/resource/8LR-Conclusions_FinalForPublication.pdf.

³ Out of 44 Annex I Parties, Ukraine and the United States did not submit their BR4; BR4 of Belarus has not yet been reviewed as it was submitted in conjunction with its NC and due to the national circumstances an in-country review of Belarus was not possible in 2020–2021; Turkey has not defined 2020 target, so these four Parties were not included in the analysis.

8. This paper builds upon the analytical framework presented in the 2016 and 2017 background papers and provides new insights in the review practice, particularly on the trends in the technical reviews of the BRs, specifically the most frequent review issues identified by the ERTs and improvements of the quality of information due to Parties' resubmissions of BRs.

9. 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 TRR4s 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. Finally, this section provides, for the first time, information on improvements of the quality of reporting due to resubmissions of BR4s as a result of preliminary findings sent to Parties early in the review week. Last, section IV outlines the conclusions and recommendations for consideration by the LRs. More detailed results of the analysis are presented in annexes I–V, including an 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 BR4s (see annex V).

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

A. Trends in completeness of reporting

10. **The completeness of biennial reporting has significantly improved** since establishment of the current MRV system in 2014. Based on the 40 TRR4 analysed in this paper, the total number of recommendations in TRRs has steadily decreased throughout each review cycle (see figure 1). While in TRR1 the ERTs provided 116 recommendations, in TRR2s the number was 103 and in TRR3s it decreased to 88. Finally, in TRR4s there were 65 completeness recommendations, that is 44 per cent decrease compared to TRR1s.

11. With regard to individual sections of the BR4s, the most recommendations for completeness were related to progress in achievement of targets (27 excluding projections), followed by recommendations for information on the provision of financial, technological and capacity-building support to developing country Parties (21) and projections (15).

12. While reporting on progress in achievement of targets (excluding projections), most completeness recommendations were related to missing information on changes in domestic institutional arrangements, including institutional, legal, administrative and procedural; and contribution of LULUCF and units from MBMs in achieving the target.

13. While reporting the provision of financial, technological and capacity-building support to developing country Parties, the biggest challenges Parties faced were in reporting of allocation channels for financial support and measures to promote technology transfer.

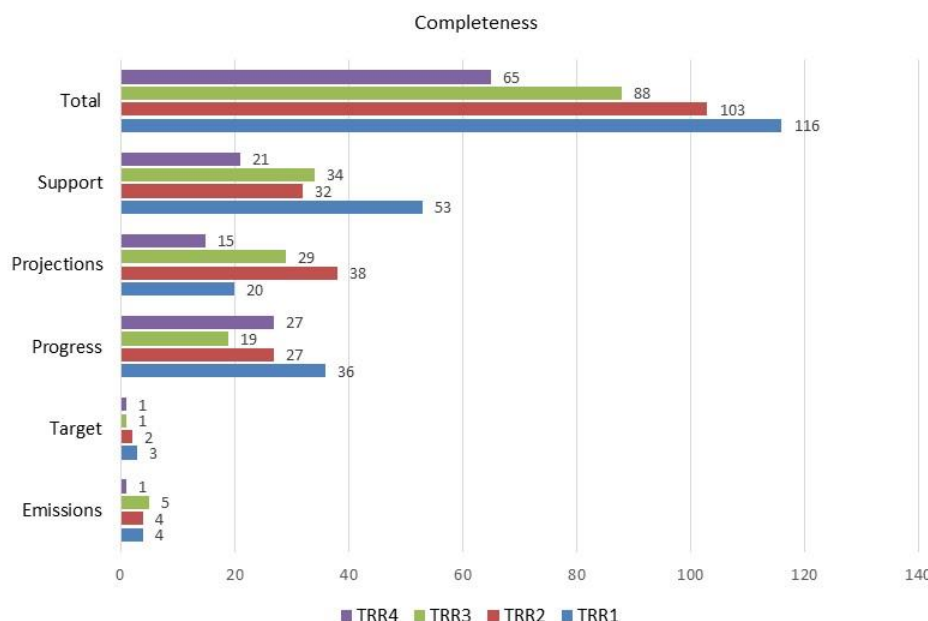
14. While reporting projections, the biggest challenge Parties faced was related to the separate reporting of projections related to emissions from international maritime and aviation transport. Still, completeness of information provided for this section has improved considerably compared to the BR3s.

15. It is evident from the analysis of trends that Parties made significant improvements in completeness of reporting. In 12 cases of TRR4s, not a single recommendation was made and in 9 cases only one recommendation was made for completeness of information. Many Parties have received a fewer number of recommendations with each review cycle. Thus, it seems appropriate that, where justifiable, ERTs note these continuous improvements in the next TRRs.

16. Figure 1 shows a comparison of the number of recommendations on completeness in TRR1s–TRR4s.

Figure 1

Trends in completeness of reporting: comparison of the number of recommendations on completeness in TRR1s – TRR4s



B. Trends in transparency of reporting

17. **The transparency of biennial reporting has fluctuated throughout all review cycles and plateaued in the last two review cycles**, based on the 40 TRR4 analysed in this paper (see figure 2). While in TRR1s the ERTs provided 134 recommendations, in TRR2s number of recommendations has increased to 212 number and decreased to 151 in TRR3s. Finally, in TRR4s there were 152 transparency recommendations.

18. There were slight improvements in reporting on assumptions, conditions and methodologies related to the target and progress made towards the achievement of the quantified economy-wide emission reduction target.

19. With regard to individual sections, 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 financial, technological and capacity-building support to developing country Parties and projections. Compared to TRR3s, provision of support for developing country Parties received more and progress in achievement of targets received less recommendations in TRR4s.

20. Parties faced challenges in reporting information on progress made towards the achievement of the quantified economy-wide emission reduction target that were mostly related to reporting information on estimated impacts of individual PaMs in 2020 or adequately explaining why such impacts cannot be estimated.

21. While reporting on the quantified economy-wide emission reduction target, the largest number of issues were identified in the reporting of information regarding the use of MBMs and possible scale of its contribution in achieving emission reduction target; only few recommendations were related to the description of the target. Nevertheless, there were fewer recommendations in TRR4s than in TRR3s for this section.

22. Parties' reporting on specific elements of targets and progress towards the targets, as highlighted in paragraphs 19 and 20 as well as in paragraph 11 for completeness above, present continuous challenge for Parties in almost all review cycles. Lack of complete and transparent information on these elements in the next BR5, which is also the final BR, could potentially hinder the ERTs from assessing of whether the 2020 targets were achieved. Therefore, some

preparatory activities are needed to enhance LRs' understanding and outline possible approaches on how assessment of achievement will be assessed in the final TRR5s.

23. While reporting on the financial, technological and capacity-building support to developing country Parties, the biggest challenges Parties faced were provisions related to allocation channels (7 recommendations on transparency), addressing the type of support (6 recommendations) and needs for support (5 recommendations), as well as the national approach to tracking support (5 recommendations). In total, there were 9 more transparency recommendations in TRR4s than in TRR3s in this section.

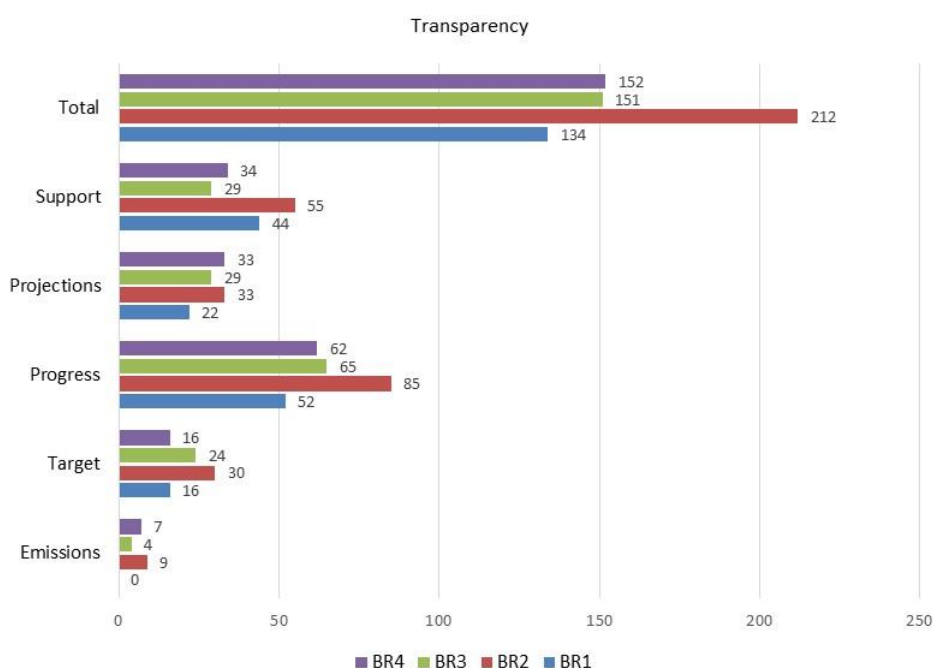
24. While reporting on projections, the biggest challenge was to provide further information on allocation of implemented, adopted or planned PaMs to different scenarios based on the definitions from UNFCCC reporting guidelines of NCs (8 recommendations) and factors and activities driving future emissions trends for each sector (6 recommendations).

25. It is evident from the analysis that improvements in transparency are not as significant as in case of completeness. However, in cases when improvements were achieved based on a fewer number of transparency recommendations received in comparison to the previous review cycles, the ERTs could possibly make a note in TRR on Parties' achievement of continuous improvements in transparency of information provided.

26. Figure 2 shows a comparison of the total number of recommendations on transparency for TRR1s, TRR2s, TRR3s and TRR4s.

Figure 2

Trends in transparency of reporting: comparison of the number of recommendations on transparency in TRR1s–TRR4s



C. Analysis of consistency of assessment in TRR4s by section

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

27. In 39 cases of TRR4s, no recommendations related to completeness were made and the section was assessed as fully complete, and in 1 case one recommendation was made, leading to an assessment of mostly complete. Regarding transparency, 33 cases were assessed as fully

transparent with no recommendations made, and in 7 cases one recommendation was made, leading to an assessment of mostly transparent.

28. The overall assessment of this section of the BR follows the normal distribution pattern. 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 previous TRRs, although the total number of cases was relatively small.

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

29. In total, 39 cases were assessed as fully complete and 26 as fully transparent, with no recommendations made. For both completeness and transparency, one recommendation led to an assessment of mostly complete or transparent (1 case for completeness and 12 cases for transparency).

30. In one case two transparency recommendations led to an assessment of mostly transparent which is not in accordance with the RPG assessment scoreboard (inconsistent assessment). In this specific case, the ERT was looking for further details on the inclusion of international aviation in the target for one EU member States in CTF table 2 (information was provided in the textual part but not referenced in the CTF table), and made a recommendation in this regard. It appears that in the final assessment of this section, the ERT considered that the reference to the textual part could improve the transparency of information and decided to assess this section as mostly instead of partially complete. In one case two transparency recommendations led to an assessment of partially transparent which is in accordance with the RPG assessment scoreboard.

31. The overall assessment of this section of the BR follows the normal distribution pattern, except in one case described in the previous paragraph, and a clear threshold can be established between mostly and partially.

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

32. In total, 17 cases were assessed as fully complete and 6 cases was assessed as fully transparent, with no recommendations made, which follows the trend from the previous review cycle.

33. 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.

34. The distribution of cases was dominantly horizontal (see annex III). In total, 23 cases were identified with one to four completeness recommendations, which led to an assessment of mostly complete; 29 cases had one to five transparency recommendations, which led to an assessment of mostly transparent, and one case had six transparency recommendations, which led to an assessment of partially transparent.

35. There were three cases found that were not following the RPG assessment scoreboard, one case where two and one case where four recommendations led to an assessment of partially transparent (instead of mostly transparent) and one case where five recommendations led to an assessment of mostly transparent (instead of partially transparent). For these three cases it appears that the ERTs were applying their expert judgement in being more rigorous in former and less in the latter case, however rationale for these assessments was not recorded.

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

36. In this section, 8 cases were assessed as fully complete and 5 as fully transparent, with no recommendations made. In total, 15 cases were identified with one to three completeness

recommendations, which led to an assessment of mostly complete, 16 cases had one to three transparency recommendations, which led to an assessment of mostly transparent, and 1 case had 4 completeness recommendations, which led to an assessment of partially complete.

37. Based on the analysis it is evident that horizontal distribution of cases (consistent assessment), where the BR section was assessed as mostly or partially complete or transparent, occurs in most cases. Three cases of vertical distribution were noted (same number of transparency recommendations led to a different assessment). 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.

D. Analysis of the most frequent recommendations and encouragements in TRR4s

38. The frequency of recommendations in the 40 TRR4s was analysed to provide insight into areas where additional attention may be needed by Parties and ERTs. The most frequently cited mandatory and non-mandatory reporting requirements are shown below in figures 3 and 4. These figures represent reporting requirements, covering both completeness and transparency, that amount to 80 per cent of all recommendations and encouragements made in TRR4s. Tables showing the frequency of the most frequent recommendations and encouragements are located in Annex V.

39. Paragraph 6 of the UNFCCC reporting guidelines on BRs, related to providing information on the description and mitigation impacts of individual PaMs, had the largest number of recommendations, i.e. 28. If the 27 recommendations related specifically to quantification of mitigation impacts of PaMs in corresponding BR CTF table 3 are taken into account then combined these two reporting requirements by far exceed the other most frequent reporting requirements as shown in figure 3, amounting to one third of the most frequent recommendations.

40. With the understanding that assessments of reporting on PaMs impacts by ERTs in TRRs to date suggests that this area has been a challenge for many developed country Parties, the secretariat had prepared a separate background paper “Assessment of information related to impacts of policies and measures reported on technical review reports of 3rd biennial reports” that was used as an analytical input for discussion at the 7th LRs meeting to provide guidance to ERTs in reviewing the reporting of the assessment of impacts of PaMs in future review cycles.

41. Paragraph 5 of the UNFCCC reporting guidelines on BRs, which is related to the description of the economy-wide emissions target, was the third most-frequently cited, with 14 recommendations made. This is followed by the reporting on the use of MBMs by EU member states accounted for eight of the recommendations, followed by reporting on MBMs by non-EU parties with three recommendations, and reporting on LULUCF in the target definition with one recommendation, amounting to 12 recommendations in total. Paragraph 17 on support related to the identification of allocation channels received the same number of recommendations, i.e. 12.

42. It is acknowledged by the ERTs that improving transparency of reporting of the economy-wide emissions targets and thus avoiding recommendations for paragraph 5 of the UNFCCC reporting guidelines on BRs should be a straightforward exercise for Parties that had received related recommendations because in most cases it was a matter of misinterpretation or inadequate explanation of the different reporting elements of the target (e.g. base year, gases and sectors included, global warming potential values and approach to counting emissions and removals from LULUCF).

43. Of the remaining most-frequently-cited requirements:

(a) 38 were related to projections, namely, paragraph 29 on scenarios (12 recommendations, all on transparency) paragraph 36 of the UNFCCC reporting

guidelines on NCs separate reporting of emissions projections related to fuel sold to ships and aircraft engaged in international transport (10 recommendations, 2 of them on transparency), paragraph 34 on presenting projections on sectoral basis (8 recommendations, 7 of them on transparency) as well as paragraph 48 of the same reporting guidelines on presenting relevant information on factors and activities used for preparation of projections for each sector (8 recommendations, 5 of them on transparency);

(b) ten were related to paragraph 7 of the UNFCCC reporting guidelines on BRs, specifically on information on changes in domestic institutional arrangements used for domestic compliance, monitoring, reporting, archiving of information and evaluation of the progress towards economy-wide reduction target;

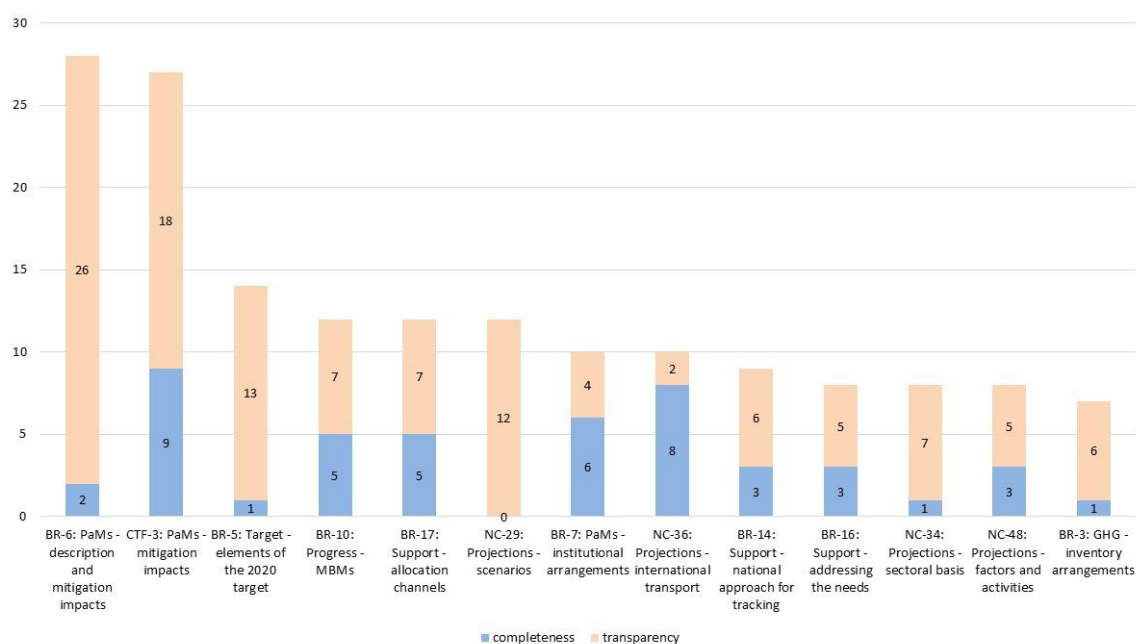
(c) nine were related to paragraph 14 of the UNFCCC reporting guidelines on BRs, on providing description of national approach for tracking of the provision of financial, technological and capacity-building support to non-Annex I Parties;

(d) eight were related to paragraph 16 on description how Annex II Parties seeks to ensure that provided resources effectively address the needs of non-Annex I Parties with regard to climate change adaptation and mitigation, and;

(e) seven on providing summary information on national inventory arrangements.

Figure 3

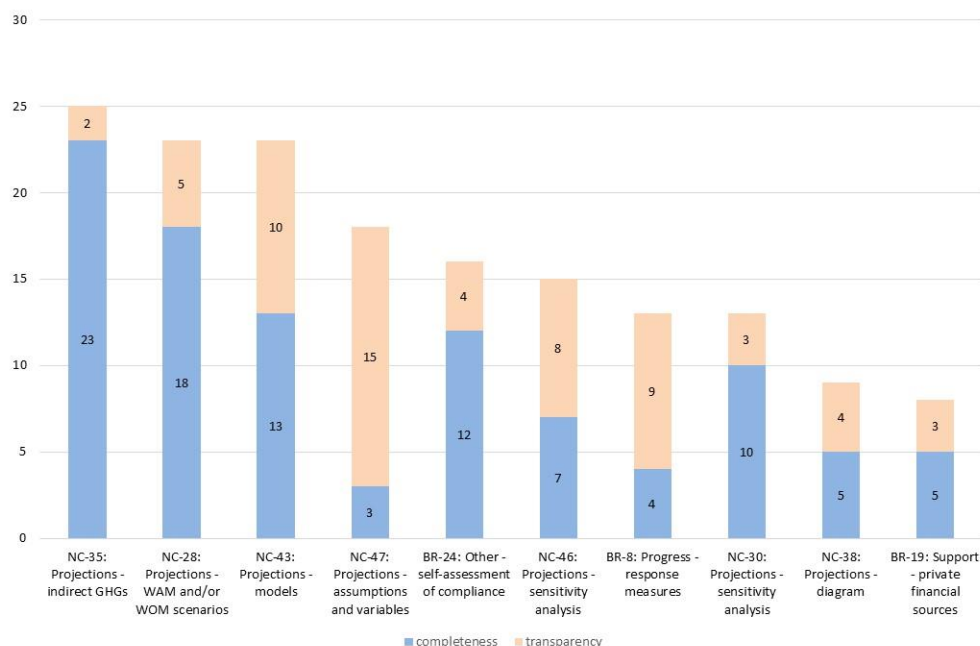
Recommendation frequency: number of recommendations for the most frequently cited reporting requirements



44. With regard to encouragements made by ERTs in TRR4s, a large majority (126 out of 162 most frequent encouragements or 78 per cent) are related to information related to projections, covering almost all reporting requirements from UNFCCC reporting guidelines on NCs. Among those, top three encouragements are covering reporting of indirect GHGs emissions, providing information on models or approaches used for projections and missing WAM and/or WOM projection scenarios.

Figure 4

Encouragement frequency: number of encouragements for the most frequently cited reporting requirements



E. Improvements in completeness and transparency of information due to resubmissions of BR4s by Parties

45. In the BR4 review cycle, for the first time, the ERTs had communicated a list of preliminary findings to Parties including draft recommendations and encouragements in the beginning of the review week. This information was sent early in the review week to inform Parties well in advance on reporting issues identified by the review experts and to allow Parties to provide further clarifications or to resubmit BRs (either BR CTF or textual part or both) and thus improve the completeness and/or transparency of information.

46. To address some areas for improvement indicated by the ERT during the BR4 reviews, 22 out of 40 Parties analysed in this paper, resubmitted BR4 (mostly BR CTF tables but in some cases the textual part of submission as well) during or shortly after a review week. The resubmissions have addressed 92 mandatory reporting issues on transparency and completeness out of 265 issues preliminary identified during the review.

47. The improvements made in the resubmissions have largely improved transparency by providing correct information on description and progress towards the target, particularly on contribution of units from market-based mechanisms and LULUCF towards the achievement of Party's 2020 targets. The improvements have also addressed completeness by providing information on several reporting requirements, mostly related to GHG projections.

IV. Conclusions for consideration by the lead reviewers

48. The analysis presented in this paper demonstrates that the completeness and transparency of information provided in BR4s have increased in comparison with BR3s, based on the total number of recommendations made by ERTs for the 40 reviewed Parties analysed in this paper.

49. The assessment by ERTs of the completeness and transparency of information provided in BR4s was highly consistent across TRR4s, although the consistency slightly decreased in comparison with the assessment of information in the TRR3s for the same 40 Parties.

Compared with TRR3s, where no cases of inconsistent assessment occurred, i.e. same number of recommendations led to a different assessment by ERTs, in TRR4s there were four such instances in which ERTs apparently applied their expert judgement to conclude on the assessment of the transparency of information provided.

50. The completeness and transparency of reporting, taking into account the total number of recommendations made by ERTs for the 40 reviewed Parties analysed in this paper, improved in BR4s compared with BR3s, in most sections of the reports. The total number of recommendations on both transparency and completeness decreased by 9.2 per cent, from 239 in TRR3s to 217 in TRR4s. Completeness improved from BR3s to BR4s in all sections (number of recommendations decreased by 26.1 per cent) with the exception of progress in achievement of targets. The level of transparency remained approximately at the same level in BR4s compared with BR3s for the 40 Parties analysed. However, in comparing BR4s to BR1s, the total number of transparency recommendations increased by 14 per cent.

51. The completeness and transparency of information provided in individual sections of BR4s fluctuated in comparison to in BR1s, BR2s and BR3s, which indicates that Parties still face some challenges in maintaining the quality and consistency of reporting. The most recommendations for both completeness and transparency related to information on progress made towards achieving 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. Thus, these three sections were the most challenging for Parties with regard to complying with mandatory reporting requirements.

52. The mandatory reporting requirements that experts singled out in their recommendations as the most challenging were estimating impacts for individual mitigation actions and describing the quantified emission reduction target, especially as it relates to EU member States. These were followed by reporting requirements related to information on the use of units from MBMs, allocation channels related to support measures for developing countries Parties, and reporting of projection scenarios, where each received the same number of recommendations.

53. With regard to the most frequent encouragements, 78 per cent (126 out of 162) related to information regarding projections, which covered almost all reporting requirements on projections from UNFCCC reporting guidelines on NCs. Among those, the top three encouragements concerned the reporting of indirect GHGs emissions, providing information on models or approaches used for projections and missing WAM or WOM scenarios.

54. The analysis of trends showed that Parties made significant improvements in completeness of reporting. Almost one third of Parties provided complete information. Of the 40 TRR4s analysed in this paper, in 12 cases (30 per cent) not a single recommendation was made and in 9 cases (23 per cent) only one recommendation was made for completeness of information. Many Parties received fewer completeness recommendations with each review cycle. In the case of transparency, overall improvement in reporting was not at the same level as for completeness, but some Parties made visible progress. Thus, it seems appropriate that ERTs, where justifiable, acknowledge these continuous improvements in the next TRRs and note recurring reporting issues. This would improve the comprehensiveness of technical reviews and further assist Parties in improving their reporting.

55. Furthermore, BR4 reviews significantly facilitated the improvement of reporting. More than half of the 40 Parties (55 per cent) resubmitted their BR4 as a result of preliminary findings by ERTs that were communicated to the Parties early in the review week. The resubmissions resolved 35 per cent of identified mandatory reporting issues on transparency and completeness (92 out of 265 issues preliminarily identified during the review). Thus, Parties improved the quality of their reports with their resubmissions on the basis of the preliminary findings given by ERTs.

56. Several specific reporting elements presented continuous challenges for Parties in almost all review cycles, including the estimated impacts of individual PaMs in 2020, the use of MBMs and the possible scale of their contribution to achieving emission reduction targets,

and the annual contributions of LULUCF and units from MBMs in achieving the target. Lack of complete and transparent information on these elements in BR5s could potentially hinder the ERTs from assessing whether the 2020 target was achieved. Therefore, some preparatory activities are needed to enhance the understanding of LRs and outline possible approaches on how the assessment of achievement will be assessed in TRR5s.

57. To continue to evaluate the consistency of the assessment, it would be useful to analyse TRR5s, assess how the review practice in the assessment of completeness and transparency has evolved over a decade (2014–2024) of MRV implementation, and update the analytical tools used for the analysis in this paper, as appropriate.

58. On a higher level, the analysis presented in this paper also indicates that:

(a) The MRV system continues to deliver in accordance with its mandate, and developed country Parties demonstrate full accountability under the international assessment and review process;

(b) All key stakeholders involved (i.e. Parties, expert reviewers, LRs and the secretariat) cooperate in an open, transparent and facilitative manner, keeping the reporting and review process comprehensive and objective;

(c) The MRV system, in particular its reporting and review components, is continuously improving owing mainly to the guidance provided by the LRs, the commitment and experience of technical experts, and the support provided by the secretariat;

(d) The experience gained and lessons learned from the BR review process will contribute to the design of an efficient and effective TER process under the ETF.

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 TRR4s prepared during the 2020/2021 review cycle were extracted and organized according to section of the BR4s, and together with the assessment of the completeness and transparency of the respective section of the BR4s, as indicated in the TRR4s, 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 TRR4s; 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

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

(c) To shed more light on the cases of and rationale for inconsistent assessment, respective sections of the BR4s were analysed in selected TRR4s. 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)⁴ 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

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.

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.

4. The analysis of the ERTs' assessment of the completeness and transparency of each section of the BR4s 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 TRR4s. 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		●				Inconsistent assessment (vertical distribution)
	PC/PT				q				
	MC/MT		x	y	z	●			Consistent assessment (horizontal distribution)
	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

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. Recommendations on the completeness

Australia

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	1
Progress in achievement of targets	0	1	0	3
<i>Projections</i>	0	1	0	0
Provision of support to developing country Parties	0	0	0	1

Austria

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	2	2	1	0
<i>Projections</i>	0	2	0	0
Provision of support to developing country Parties	3	2	3	1

Belgium

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	1	0	0	0
Progress in achievement of targets	2	0	0	1
<i>Projections</i>	1	0	0	1
Provision of support to developing country Parties	1	0	0	2

Bulgaria

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	1	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	3	2	3	3
<i>Projections</i>	0	1	2	0
Provision of support to developing country Parties				

Canada

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	1	1	0
Progress in achievement of targets	1	4	4	2
<i>Projections</i>	0	2	1	1
Provision of support to developing country Parties	3	2	1	1

Croatia

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	1	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	1	2	5	2
<i>Projections</i>	0	1	3	1
Provision of support to developing country Parties				

Cyprus

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	1	1	0	0
Progress in achievement of targets	3	5	2	3
<i>Projections</i>	1	2	2	2
Provision of support to developing country Parties				

Czech Republic

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	1
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	0	2	0	2
<i>Projections</i>	0	1	0	1
Provision of support to developing country Parties				

Denmark

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	0	1	0	0
<i>Projections</i>	0	1	0	0
Provision of support to developing country Parties	2	2	2	0

Estonia

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	0	0	0	0
<i>Projections</i>	0	0	0	0
Provision of support to developing country Parties				

EU

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	0	0	1	0
<i>Projections</i>	0	0	1	0
Provision of support to developing country Parties	3	0	0	0

Finland

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	0	0	0	0
<i>Projections</i>	0	0	0	0
Provision of support to developing country Parties	0	0	0	0

France

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	1	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	1	1	0	0
<i>Projections</i>	1	1	0	0
Provision of support to developing country Parties	1	0	2	2

Germany

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	1	1	0	0
<i>Projections</i>	0	1	0	0
Provision of support to developing country Parties	6	0	0	0

Greece

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	0	0	0	0
<i>Projections</i>	0	0	0	0
Provision of support to developing country Parties	2	7	3	1

Hungary

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	3	2	1	3
<i>Projections</i>	1	0	0	1
Provision of support to developing country Parties				

Iceland

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	1	1	4	4
<i>Projections</i>	1	1	2	1
Provision of support to developing country Parties	5	8	4	3

Ireland

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	1	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	2	1	1	1
<i>Projections</i>	0	0	0	0
Provision of support to developing country Parties	2	0	6	1

Italy

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	0	2	0	0
<i>Projections</i>	0	1	0	0
Provision of support to developing country Parties	4	1	0	0

Japan

check

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	6	3	3	1
<i>Projections</i>	6	2	1	1
Provision of support to developing country Parties	0	0	3	1

Kazakhstan

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	1	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	1	0	2	1
<i>Projections</i>	0	0	2	1
Provision of support to developing country Parties				

Latvia

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	1	2	2	1
<i>Projections</i>	0	1	1	0
Provision of support to developing country Parties				

Liechtenstein

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	1	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	2	1	0	2
<i>Projections</i>	0	1	0	0
Provision of support to developing country Parties				

Lithuania

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	1	1	0	1
<i>Projections</i>	0	0	0	0
Provision of support to developing country Parties				

Luxembourg

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	5	4	3	1
<i>Projections</i>	3	2	2	1
Provision of support to developing country Parties	3	2	0	3

Malta

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	1	1	1	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	1	2	2	0
<i>Projections</i>	0	1	1	0
Provision of support to developing country Parties				

Monaco

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	1	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	2	5	2	4
<i>Projections</i>	1	3	2	2
Provision of support to developing country Parties				

Netherlands

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	0	1	1	1
<i>Projections</i>	0	1	0	0
Provision of support to developing country Parties	2	1	2	1

New Zealand

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	1	1	3	0
<i>Projections</i>	0	0	2	0
Provision of support to developing country Parties	0	1	0	0

Norway

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	0	1	0	0
<i>Projections</i>	0	0	0	0
Provision of support to developing country Parties	2	2	1	1

Poland

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	2	0	0	0
Assumptions, conditions and methodologies related to the target	1	0	0	0
Progress in achievement of targets	2	1	1	0
<i>Projections</i>	1	1	0	0
Provision of support to developing country Parties				

Portugal

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	1	1	0	0
<i>Projections</i>	0	1	0	0
Provision of support to developing country Parties	4	0	3	0

Romania

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	1	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	0	1	0	1
<i>Projections</i>	0	1	0	1
Provision of support to developing country Parties				

Russian Federation

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	4	6	5	2
<i>Projections</i>	1	6	5	1
Provision of support to developing country Parties				

Slovakia

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	1	1	0	0
<i>Projections</i>	0	0	0	0
Provision of support to developing country Parties				

Slovenia

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	3	1	2	0
<i>Projections</i>	1	1	2	0
Provision of support to developing country Parties				

Spain

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	2	2	0	1
<i>Projections</i>	0	1	0	0
Provision of support to developing country Parties	3	1	0	1

Sweden

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	1	2	0	1
<i>Projections</i>	0	1	0	0
Provision of support to developing country Parties	0	0	2	1

Switzerland

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	0	1	0	0
<i>Projections</i>	0	0	0	0
Provision of support to developing country Parties	5	3	2	1

UK

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

B. Recommendations on the transparency**Australia**

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	1
Progress in achievement of targets	2	2	2	1

<i>Projections</i>	1	1	0	0
Provision of support to developing country Parties	4	1	0	2

Austria

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	1	2	2	2
<i>Projections</i>	0	2	1	0
Provision of support to developing country Parties	1	3	3	4

Belgium

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

Bulgaria

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	2	0	0
Assumptions, conditions and methodologies related to the target	2	2	0	1
Progress in achievement of targets	1	8	3	1
<i>Projections</i>	0	1	0	1
Provision of support to developing country Parties				

Canada

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	1	0	0	1
Progress in achievement of targets	3	1	0	4
<i>Projections</i>	1	0	0	2
Provision of support to developing country Parties	2	4	3	1

Croatia

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	0	2	1	1
<i>Projections</i>	0	0	0	0
Provision of support to developing country Parties				

Cyprus

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	1	0
Assumptions, conditions and methodologies related to the target	0	1	1	0

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

Czech Republic

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	2	0	0
Progress in achievement of targets	1	3	3	2
<i>Projections</i>	0	1	1	0
Provision of support to developing country Parties				

Denmark

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	1	2	1	0
<i>Projections</i>	0	1	0	0
Provision of support to developing country Parties	4	2	2	2

Estonia

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	1	1	2	0
Progress in achievement of targets	2	1	3	3
<i>Projections</i>	0	0	1	1
Provision of support to developing country Parties				

EU

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	1	2	1	2
<i>Projections</i>	1	0	0	0
Provision of support to developing country Parties	1	4	0	2

Finland

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	0	1	1	3
<i>Projections</i>	0	0	1	1
Provision of support to developing country Parties	2	3	0	1

France

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	1	0	0

Assumptions, conditions and methodologies related to the target	0	1	0	0
Progress in achievement of targets	6	3	1	0
<i>Projections</i>	3	1	0	0
Provision of support to developing country Parties	4	4	1	1

Germany

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	1
Assumptions, conditions and methodologies related to the target	0	1	0	2
Progress in achievement of targets	1	2	0	4
<i>Projections</i>	0	0	0	2
Provision of support to developing country Parties	0	1	4	2

Greece

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	1	1	2	0
<i>Projections</i>	0	0	0	0
Provision of support to developing country Parties	0	4	1	2

Hungary

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	1	0	1
Assumptions, conditions and methodologies related to the target	0	2	0	1
Progress in achievement of targets	0	7	5	3
<i>Projections</i>	0	3	2	1
Provision of support to developing country Parties				

Iceland

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	1
Assumptions, conditions and methodologies related to the target	0	1	1	1
Progress in achievement of targets	3	5	1	2
<i>Projections</i>	1	1	0	1
Provision of support to developing country Parties	1	2	1	0

Ireland

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	3	0	0
Progress in achievement of targets	0	5	1	1
<i>Projections</i>	2	2	0	1
Provision of support to developing country Parties	2	1	0	1

Italy

Transparency	BR1	BR2	BR3	BR4
--------------	-----	-----	-----	-----

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

Japan

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	1	1
Progress in achievement of targets	0	2	1	3
<i>Projections</i>	0	0	0	1
Provision of support to developing country Parties	2	0	1	2

Kazakhstan

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	1	1	1
Assumptions, conditions and methodologies related to the target	1	1	0	0
Progress in achievement of targets	4	5	2	4
<i>Projections</i>	3	1	0	2
Provision of support to developing country Parties				

Latvia

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	1	1	2	0
Progress in achievement of targets	1	2	3	3
<i>Projections</i>	0	1	1	1
Provision of support to developing country Parties				

Liechtenstein

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	1	0	0	0
Progress in achievement of targets	4	5	5	3
<i>Projections</i>	2	1	1	2
Provision of support to developing country Parties				

Lithuania

Completeness	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	1	2	1
Progress in achievement of targets	0	3	4	2
<i>Projections</i>	0	1	1	0
Provision of support to developing country Parties				

Luxembourg

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	2	0	1	1
Progress in achievement of targets	3	3	1	5
<i>Projections</i>	2	1	0	2
Provision of support to developing country Parties	1	4	2	0

Malta

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	1	0
Assumptions, conditions and methodologies related to the target	0	1	2	0
Progress in achievement of targets	2	1	6	3
<i>Projections</i>	2	0	4	2
Provision of support to developing country Parties				

Monaco

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	1	1
Assumptions, conditions and methodologies related to the target	0	3	3	1
Progress in achievement of targets	0	2	6	2
<i>Projections</i>	0	0	2	1
Provision of support to developing country Parties				

Netherlands

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	1	2
Progress in achievement of targets	0	4	1	5
<i>Projections</i>	0	2	1	3
Provision of support to developing country Parties	1	1	1	1

New Zealand

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	0
Progress in achievement of targets	1	1	2	3
<i>Projections</i>	1	0	1	2
Provision of support to developing country Parties	3	1	0	0

Norway

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	1	1	1	0
Progress in achievement of targets	0	2	0	0
<i>Projections</i>	0	1	0	0
Provision of support to developing country Parties	4	2	2	2

Poland

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	1	1	0	0
Progress in achievement of targets	2	4	2	4
<i>Projections</i>	0	0	0	1
Provision of support to developing country Parties				

Portugal

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	1	0	0
Assumptions, conditions and methodologies related to the target	1	1	0	0
Progress in achievement of targets	1	5	4	2
<i>Projections</i>	0	2	3	0
Provision of support to developing country Parties	1	5	0	0

Romania

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	1	0	1
Assumptions, conditions and methodologies related to the target	0	2	1	1
Progress in achievement of targets	0	4	3	5
<i>Projections</i>	0	1	1	1
Provision of support to developing country Parties				

Russian Federation

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	1	0	1
Assumptions, conditions and methodologies related to the target	1	0	0	0
Progress in achievement of targets	4	4	5	6
<i>Projections</i>	2	1	2	4
Provision of support to developing country Parties				

Slovakia

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	2	0
Progress in achievement of targets	2	1	3	2
<i>Projections</i>	0	0	1	1
Provision of support to developing country Parties				

Slovenia

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	1	2	1	0
Progress in achievement of targets	0	1	2	2
<i>Projections</i>	0	0	1	0
Provision of support to developing country Parties				

Spain

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	1	0	1	0
Progress in achievement of targets	0	1	6	0
<i>Projections</i>	0	0	1	0
Provision of support to developing country Parties	4	1	0	1

Sweden

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	0	1	0
Progress in achievement of targets	1	2	2	2
<i>Projections</i>	0	1	0	0
Provision of support to developing country Parties	3	0	0	3

Switzerland

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	0	0	0
Assumptions, conditions and methodologies related to the target	0	1	0	0
Progress in achievement of targets	2	4	0	0
<i>Projections</i>	1	1	0	0
Provision of support to developing country Parties	0	3	0	2

UK

Transparency	BR1	BR2	BR3	BR4
GHG emissions and removals	0	1	0	0
Assumptions, conditions and methodologies related to the target	0	0	0	1
Progress in achievement of targets	2	6	4	3
<i>Projections</i>	0	0	2	0
Provision of support to developing country Parties	0	3	5	4

Annex III

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

Table 1

Total number of recommendations on completeness per BR4 section

BR section	Total number of Recommendations	%
GHG emissions and removals related to the target	1	1.5
Assumptions, conditions and methodologies related to the target	1	1.5
Progress made towards the target (total included projections)	42	64.6
<i>Projections</i>	<i>15</i>	<i>23.1</i>
Provision of support to developing country Parties	21	32.3
Total	65	100

Table 2

Total number of recommendations on transparency per BR4 section

BR section	Total number of recommendations	%
GHG emissions and removals related to the target	7	4.6
Assumptions, conditions and methodologies related to the target	16	10.5
Progress made towards the target (total included projections)	95	62.5
<i>Projections</i>	<i>33</i>	<i>21.7</i>
Provision of support to developing country Parties	34	22.4
Total	152	100

Annex IV

Analysis of the expert review teams' assessment of the completeness and transparency of each section of the fourth 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		1					
	FC	39						
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		1					
	FC	39						
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							
	MC		12	5	4	2		
	FC	17						
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 the completeness of the provision of support to developing country Parties

Assessment	NC									
	PC									
	MC		11	2	2					
	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		7					
	FT	33						
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		12	1				
	FT	26						
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		1	2	1	
	MT		5	9	11	3	1		
	FT	6							
Progress made towards the target		0	1	2	3	4	5	6	
		Number of recommendations							

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		
	MT		7	8	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 40 technical review reports of the fourth 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

A. Mandatory reporting requirements

Table 1

Most frequent recommendations made by ERTs in TRR4s

Recommendations	Frequency-total	Completeness	Transparency
BR-6: PaMs – description and mitigation impacts	28	2	26
CTF-3: PaMs – mitigation impacts	27	9	18
BR-5: Target – elements of the 2020 target	14	1	13
BR-10: Progress – gMBMs	12	5	7
BR-17: Support – allocation channels	12	5	7
NC-29: Projections – scenarios	12	0	12
BR-7: PaMs – institutional arrangements	10	6	4
NC-36: Projections – international transport	10	8	2
BR-14: Support – national approach for tracking	9	3	6
BR-16: Support – addressing the needs	8	3	5
NC-34: Projections – sectoral basis	8	1	7
NC-48: Projections – factors and activities	8	3	5
BR-3: GHG - inventory arrangements	7	1	6

B. Non-mandatory reporting requirements

Table 2

Most frequent encouragements made by ERTs in TRR4s

Encouragements	Frequency-total	Completeness	Transparency
NC-35: Projections – indirect GHGs	25	23	2
NC-28: Projections – WAM and/or WOM scenarios	23	18	5
NC-43: Projections – models	23	13	10
NC-47: Projections – assumptions and variables	18	3	15
BR-24: Other – self-assessment of compliance	16	12	4
NC-46: Projections – sensitivity analysis	15	7	8
BR-8: Progress – response measures	13	4	9
NC-30: Projections – sensitivity analysis	13	10	3
NC-38: Projections – diagram	9	5	4
BR-19: Support – private financial sources	8	5	3