

REVIEW PRACTICE GUIDANCE



Completeness and Transparency Assessment of Information Reported in Technical Review Reports of 3rd Biennial Reports – 2020 Update

Background paper for the 7th Lead Reviewers Meeting,

5-6 March 2020, Bonn, Germany

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	10
 Annexes	
I. Description of methodology used for analysis	12
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	14
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	28
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	28
V. Frequency in reporting issues identified by the ERTs in the third biennial reports	33

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
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
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 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, 4th and 6th meetings in 2016, 2017 and 2019, welcomed the background papers “Analysis of further options to use the gradations ‘mostly’ and ‘partially’ in the assessment of completeness and transparency in BRs”, “2017 update of the analysis of the assessment of completeness and transparency of information reported in biennial reports” and “Completeness and transparency assessment of information reported in technical review reports of 3rd biennial reports – 2019 update” (hereinafter referred to as the 2016, 2017 and 2019 background papers).

3. In their conclusions and recommendations from their 6th meeting, the LRs requested the secretariat to continue compiling the review findings and to update the analysis carried out in the background paper based on the results of the remaining technical reviews of the BR3s and present the analysis as an input for discussion during 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 TRR3s of 40 Parties reviewed in 2018 and 2019; in this regard, the same group of Parties was used for the analysis of trends in assessment of completeness and transparency.³ This paper is an update to the 2019 background paper, which analysed the 32 TRR3s that were complete at the time.

6. This paper serves primarily as an analytical input to the 7th meeting of LRs for the review of BRs and NCs, to be held on 5 and 6 March 2020 in Bonn, Germany, to improve the 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 and on the most frequent review issues identified by the ERTs.

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 Parties in providing information in the BRs and ERTs in assessing the completeness and transparency of this information. 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.

¹ Decision 13/CP.20.

² See the conclusions and recommendations document of the 6th 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 Out of 44 Annex I Parties, Ukraine and the United States did not submit their BR3, Belarus has not yet been reviewed and Turkey does not have the 2020 target, so these four Parties were not included in the analysis.

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 in TRRs has steadily decreased throughout each review cycle (see figure 1). While in TRR1 the ERTs provided 116 recommendations for the 40 BRs analysed here, in TRR2s the number was 103 and in TRR3s it decreased to 88 (see figure 1).

10. With regard to individual sections of the BR3s, the most recommendations for completeness were related to information regarding the provision of financial, technological and capacity-building support to developing country Parties (34) and projections (29), which together accounted for more than two thirds of completeness recommendations.

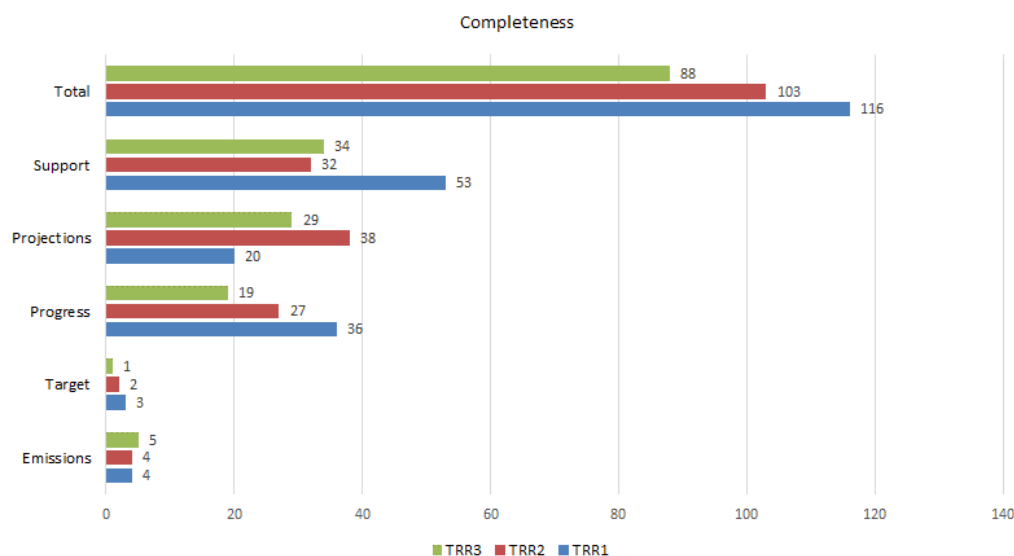
11. While reporting the provision of financial, technological and capacity-building support to developing country Parties, the biggest challenges Parties faced were in reporting of national approaches to financial support and measures to promote technology transfer. Provision of financial, technological and capacity-building support was the one section in BR3s that received slightly more recommendations than in BR2s.

12. While reporting projections, the biggest challenges Parties faced were related to the reporting of projections of emissions related to international transport separately and not included in the totals and reporting of factors and activities driving future trends for each sector. Still, completeness of information provided for this section has improved compared to the BR2s.

13. The assessment by ERTs of the degree of completeness of information provided in the BR3s was almost fully consistent across TRR3s and in accordance with the RPG; the consistency 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 TRR3s has decreased compared to TRR2s, though it remains higher than in TRR1s (see figure 2). The significant increase of transparency recommendations in TRR2s to nearly twice that in TRR1s 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, 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 projections 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 in 2020 or adequately explaining why such impacts could not be estimated.

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 their BR CTF tables. Nevertheless, there were fewer recommendations in TRR3s than in TRR2s for this section.

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. In total, there were almost 50 per cent fewer transparency recommendations in TRR3s than in TRR2s in this section.

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

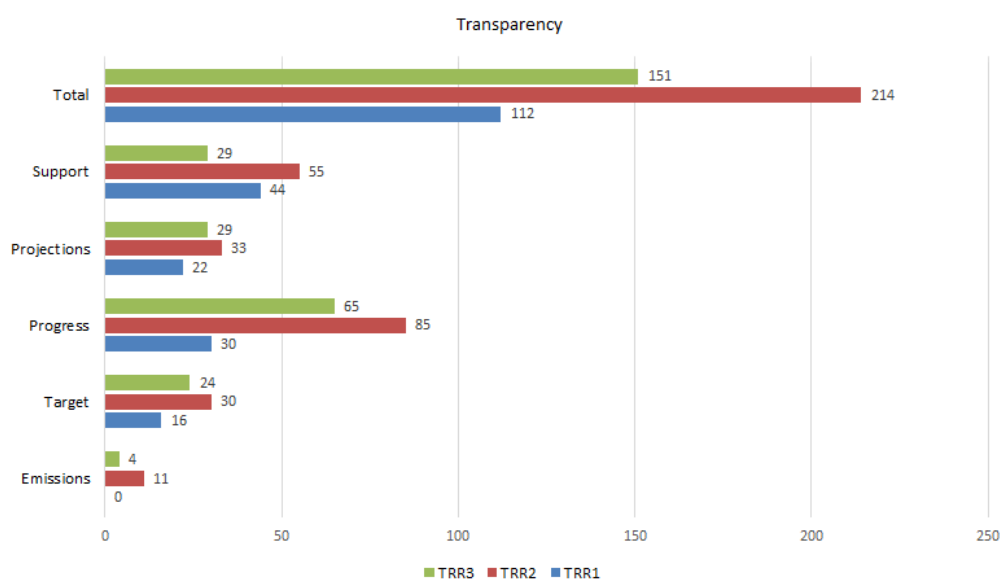
21. The assessment by ERTs of the transparency of information provided in the BR3s was largely consistent across TRR3s and in accordance with the RPG; the consistency has further improved in comparison with the assessment of information in the TRR2s. The assessment scoreboard from the RPG was consistently used by the ERTs for assessment of transparency

except in one case when ERT decided to assess information on progress made towards the target as mostly transparent while giving 5 recommendations (the upper threshold for mostly transparent in the assessment scoreboard for this section is 4 recommendations) and in two cases when ERTs decided to assess information on provision of support to developing country Parties as mostly transparent while giving 4 and 5 recommendations (the upper threshold for mostly transparent in the assessment scoreboard for this section is 3 recommendations). No outliers were found (cases of “vertical distribution” as previously explained in para 13).

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 consistency of assessment in TRR3s by section

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

23. In 36 cases of TRR3s, 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, 36 cases were assessed as fully transparent with no recommendations made, and in 4 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 TRR1s and TRR2s, although the total number of cases was also 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, 39 cases were assessed as fully complete and 23 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 11 cases for transparency). In five cases two transparency recommendations led to an assessment of mostly transparent (instances 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, 20 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.

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, 18 cases were identified with one to four completeness recommendations, which led to an assessment of mostly complete, 30 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, 11 cases were assessed as fully complete and 10 as fully transparent, with no recommendations made. In total, 10 cases were identified with one to three completeness recommendations, which led to an assessment of mostly complete, 13 cases had one to five transparency recommendations, which led to an assessment of mostly transparent, and 2 cases had 4 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.

5. General observations based on the analysis of TRR3s by section

33. Based on the analysis, the following general 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. As indicated in para. 21 above, there were three cases where ERTs decided to apply a qualitative assessment in its expert judgment and assess information as mostly transparent while in accordance with the assessment scoreboard it should have been assessed as partially transparent.

D. Analysis of the most frequent recommendations

34. The frequency of recommendations in the 40 TRR3s was analysed to provide insight into areas where additional attention may be needed by Parties and ERTs. The most frequently cited reporting requirements are shown below in figure 3. This figure presents all reporting requirements that had ten or more recommendations, covering both completeness and transparency, which amount to almost 60 per cent of all recommendations made in TRR3s. Figures showing the frequency of all recommendations and encouragements are located in Annex V.

35. Paragraph 6 of the UNFCCC reporting guidelines on BRs, related to providing information on individual PaMs, had the largest number of recommendations, 36. If twelve 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 exceeds all other most frequent reporting requirements shown in figure 3.

36. 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 will be 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.

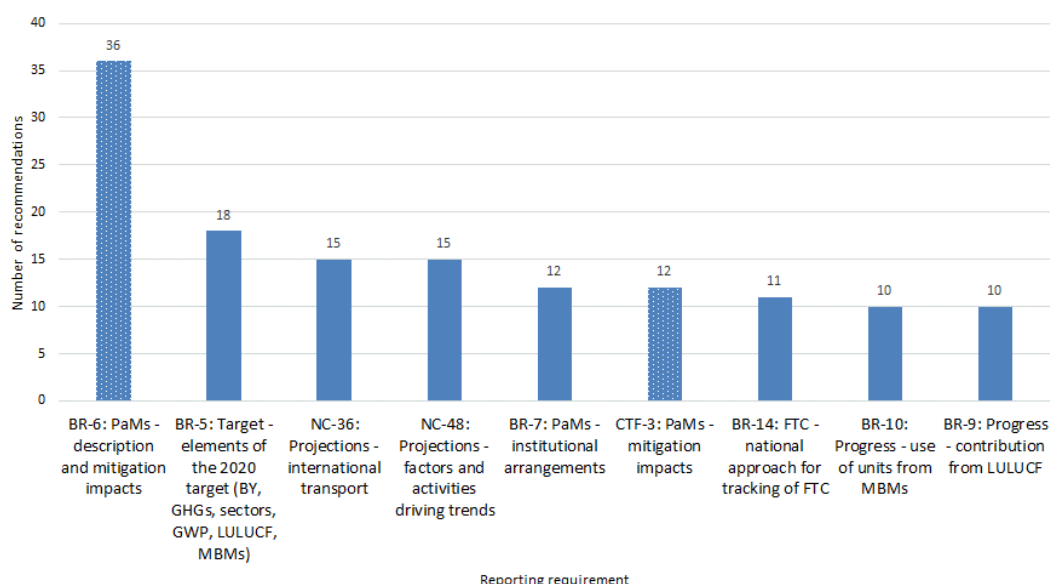
37. Paragraph 5 of the UNFCCC reporting guidelines on BRs, which is related to the description of the economy-wide emissions target, was the second most-frequently cited, with 18 recommendations made for the lack of transparency of information provided. Half of the recommendations for this reporting requirement 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.

38. 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).

39. Of the remaining most-frequently-cited requirements:
- two were related to projections, namely, 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 and paragraph 48 of the same reporting guidelines on presenting relevant information on factors and activities used for preparation of projections for each sector;
 - one was 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;
 - one was 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; and
 - two were related to paragraphs 9 and 10 of the UNFCCC reporting guidelines on BRs, on estimations of emission reductions and removals and the use of units from the MBMs and forestry activities.

Figure 3

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



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 by Parties in their 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 **almost fully consistent across TRR3s and in accordance with the RPG; the consistency has significantly improved** in comparison with the assessment of information in the TRR2s. Compared to TRR2s, when eight 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.

42. The improved consistency of the assessment suggests that the three guiding principles endorsed by LRs in 2016 and refined in 2017 were 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 applied.

43. The significant 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 RPG, endorsed by the LRs.

44. Continuous guidance by the LRs on the application of the guiding principles and the review approaches from the RPG in the future BR reviews would maintain the desirable level of consistency of the assessment achieved during the BR3s reviews.

45. The completeness and transparency of reporting, taking into account the total number of recommendations made by ERTs, has improved in the BR3s compared with the BR2s. The total number of recommendations for 40 Parties that were analysed dropped by 25 per cent, from 317 in the BR2s to 239 in the BR3s. By section, completeness improved from BR2 to BR3 for progress made towards the achievement of the target, description of the target and projections and slightly decreased for provision of financial, technological and capacity-building support to developing country Parties and GHG emissions and trends. Transparency improved from BR2 to BR3 in all sections.

46. 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, particularly 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 three 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.

47. In order to continue to evaluate the consistency of the assessment it would be useful to analyse the TRR4s, 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 for the analysis 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 TRR3s prepared during the 2018 and 2019 review cycle were extracted and organized according to section of the BR3s, and together with the assessment of the completeness and transparency of the respective section of the BR3s, as indicated in the TRR3s, 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 TRR3s; 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, two of the sections of the BR3s (see paragraph 2(c) and (d) above) were analysed in selected TRR3s. 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

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 BR3s 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 TRR3s. 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

Austria

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>	0	2	0
Provision of support to developing country Parties	3	2	3

Belgium

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

Bulgaria

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

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	3	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			

European Union

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	1	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

Greece

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	2	7	3

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	3	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	1	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	6	3	3
<i>Projections</i>	6	2	1
Provision of support to developing country Parties	0	0	3

Kazakhstan

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

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	5	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	2	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

New Zealand

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

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

Portugal

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	4	0	3

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	4	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	3	1	2
<i>Projections</i>	<i>1</i>	<i>1</i>	<i>2</i>
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>	<i>0</i>	<i>1</i>	<i>0</i>
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>	<i>0</i>	<i>1</i>	<i>0</i>
Provision of support to developing country Parties	0	0	2

Switzerland

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>	<i>0</i>	<i>0</i>	<i>0</i>
Provision of support to developing country Parties	5	3	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	2	1	0
<i>Projections</i>	<i>2</i>	<i>0</i>	<i>0</i>
Provision of support to developing country Parties	2	0	0

B. The analysis of the transparency

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

Austria

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>	0	2	1
Provision of support to developing country Parties	1	3	3

Belgium

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	0	6	3
<i>Projections</i>	0	5	1
Provision of support to developing country Parties	2	3	1

Bulgaria

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

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	3	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			

European Union

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>	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	6	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

Greece

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

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	3	5	1
<i>Projections</i>	1	1	0
Provision of support to developing country Parties	1	2	1

Ireland

Transparency	BR1	BR2	BR3
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

Kazakhstan

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

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	4	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	3	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	2	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

New Zealand

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

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			

Portugal

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

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	4	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

Switzerland

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	2	4	0
<i>Projections</i>	1	1	0
Provision of support to developing country Parties	0	3	0

United Kingdom of Great Britain and Northern Ireland

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	5	6
Assumptions, conditions and methodologies related to the target	1	1
Progress made towards the target (total included projections)	48	55
<i>Projections</i>	29	33
Provision of support to developing country Parties	34	39
Total	88	

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	4	3
Assumptions, conditions and methodologies related to the target	24	16
Progress made towards the target (total included projections)	94	62
<i>Projections</i>	29	19
Provision of support to developing country Parties	29	19
Total	151	

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

C. 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	36						
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					1	1		
	MC		6	6	4	2			
	FC	20							
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	5	3					
	FC	11								
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		4					
	FT	36						
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	23							
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	7	7	4	2			
	FT	6		(1)						
Progress made towards the target		0	1	2	3	4	5	6	7	8
		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							
	MT		6	3	2	1	1	
	FT	10						
Provision of support to developing country Parties		0	1	2	3	4	5	6
		Number of recommendations						

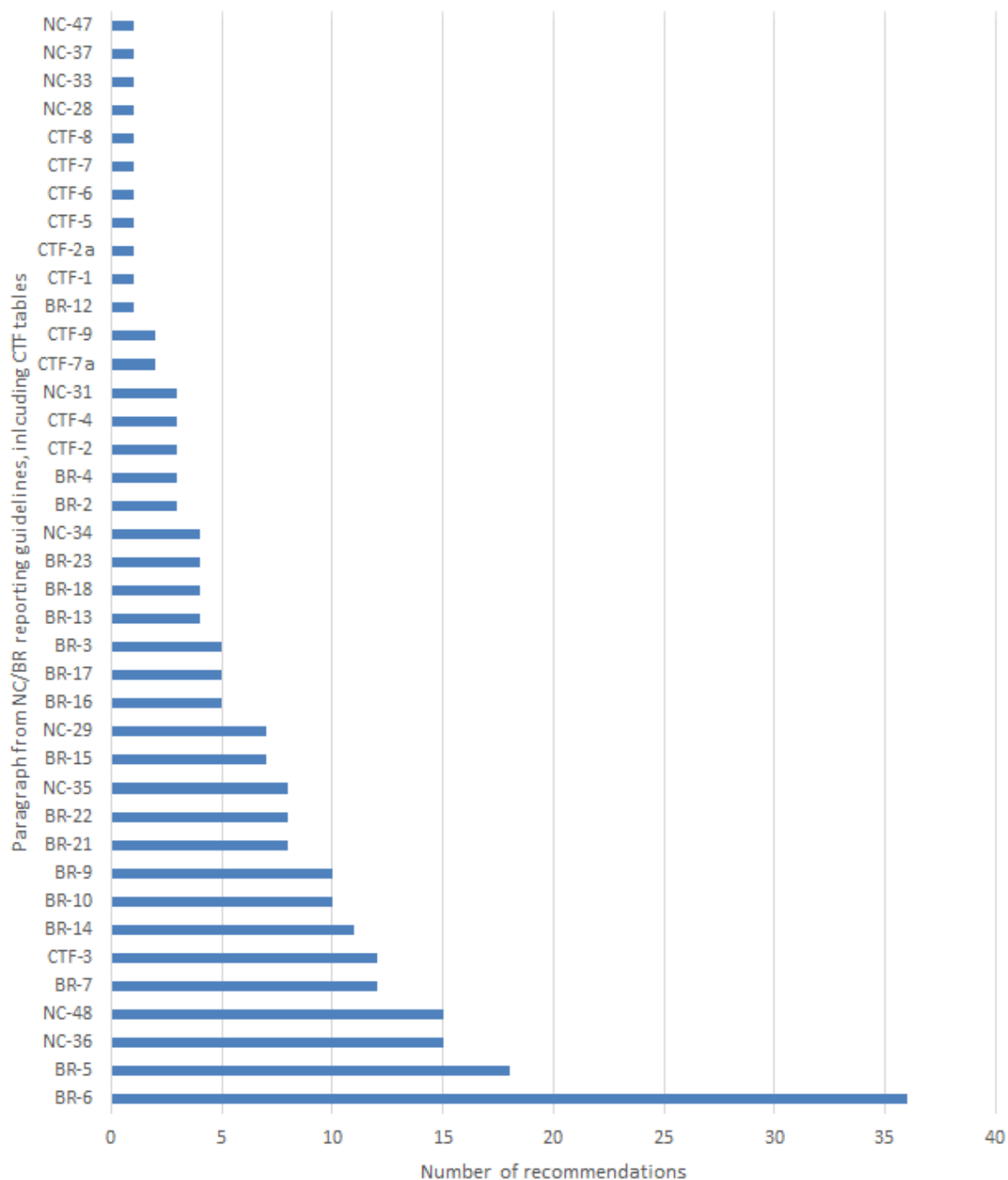
Note on the information provided in the tables: The frequency distribution tables above provide information on the number of cases from the 32 technical review reports of the third biennial reports in which a certain number of recommendations led to one of the four gradations (i.e. “fully”, “mostly”,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

A. Mandatory reporting requirements



B. Non-mandatory reporting requirements

