Main findings of the first round of ICA for BURs

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Information Matters
Transparency through Reporting

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Abbreviations

BUR	Biennial Update Report
ETF	Enhanced Transparency Framework
FSV	Facilitative Sharing of Views
GEF	Global Environment Fund
GHG	Greenhouse gas
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH
ICA	International Consultation and Analysis
IPCC	Intergovernmental Panel on Climate Change
LULUCF	Land use, land use change and forestry
MRV	Measurement, Reporting and Verification
NAI	Non-Annex I (Parties to the UNFCCC)
NC	National Communication
OECD	Organisation for Economic Co-operation and Development
TA	Technical Analysis
TTE	Technical Team of Experts
UNFCCC	United Nations Framework Convention on Climate Change

1 Introduction

1.1 Information Matters project

The *Deutsche Gesellschaft für Internationale Zusammenarbeit* (GIZ) GmbH on behalf of the Federal Ministry for the Environment, Nature Conservation and Nuclear Safety (BMU) of Germany under its International Climate Initiative (IKI) is providing capacity-building and technical support to a number of selected partner countries under the Information Matters (IM) project. The aim of the project is to strengthen the in-country capacities for enhanced reporting under the United Nations Framework Convention on Climate Change (UNFCCC), with special focus on the preparation of Biennial Update Reports (BURs) and implementation of sustainable systems for measurement, reporting and verification (MRV). During the first phase of the project (2013-2016), support has been provided to the four partner countries Chile, the Dominican Republic, Ghana and the Philippines. During the second project phase (2016-2018), support is provided to four additional countries, namely Colombia, Georgia and Viet Nam, building upon the results, experiences and lessons learned gained during the first phase of the project. In this context, the IM project also generates widely applicable knowledge products based on practical experience, such as this analysis of the findings of the first round of International Consultation and Analysis (ICA) of BURs.

1.2 UNFCCC reporting and the ICA process

Under the UNFCCC, all Parties are required to periodically develop and submit reports on their advances in the implementation of the Convention. For non-Annex I (NAI) Parties, the periodicity of reporting is guided by the requirements for submission of National Communications (NCs) and BURs. While the NCs were established in the early days of the UNFCCC, the BUR was introduced more recently: In 2011, the requirements for BUR reporting were finalised and the frequency of submission was set to every two years, enhancing the frequency and transparency of information reported by NAI Parties. The first BURs were due in December 2014.

Both the National Communication (NC) and BURs share commonalities in their contents, such as information on national circumstances and institutional arrangements, national greenhouse gas (GHG) inventories, information on mitigation efforts, and on constraints and gaps. However, the scope of the BUR is more focused on matters related to mitigation actions, including GHG inventories and has more concrete reporting requirements, according to the *BUR Guidelines*[1]. As such, the BUR is expected to be limited in size compared to the NC and may even be presented as part of the NC in years where both reports are to be submitted. In addition, the BUR is subject to a process of international consultation and analysis in the form of the International Consultation and Analysis (ICA) process, which is not the case for NCs.

The ICA aims to enhance transparency in reporting by Parties, and can assist NAI Parties in identifying capacity-building needs. Hence, the results of this process may be used by Parties to improve the quality of their reporting. The ICA consists of two steps: first, a Technical Analysis (TA) of the BUR contents by a team of technical experts (TTEs) by the UNFCCC. The results are presented in a TA Summary Report. The second step is a Facilitative Sharing of Views (FSV), in the form of a workshop session under the Subsidiary Body for Implementation (SBI), during which several Parties that have completed the first step of ICA, i.e. the technical analysis, present their BURs and field questions from other Parties. The results are captured as an FSV record of the session available on the UNFCCC website.

1.3 Building upon the existing transparency system

The Paris Agreement and Decision 1/CP.21 emphasize that the modalities, procedures and guidelines of the Enhanced Transparency Framework (ETF) under Article 13 will not be developed from scratch, but should draw upon experiences from, and take into account, other on-going relevant processes under the Convention (paragraph 93 of decision 1/CP.21). The ETF is to build on the current MRV system, and will eventually supersede the MRV system established by COP 16 in Cancun and COP 17 in Durban (paragraph 98 of decision 1/CP.21).

The future transparency framework is likely to increase the overall frequency and quality of information on GHG emissions and climate support, for example by increasing the frequency of reporting for some developing country Parties, filling information gaps in the current system, reducing duplication and providing clearer guidance in areas such as accounting for Nationally Determined Contributions (NDCs) relating to mitigation. Technical expert reviews and multilateral consideration of progress under the Paris

[1] *UNFCCC biennial update reporting guidelines for Parties not included in Annex I to the Convention*, Annex III to decision 2/CP.17.

Agreement may also provide improved feedback and assist Parties to improve their MRV systems over time.

Capacity building will be important if the ETF is to be successfully implemented in developing countries. Actions will be needed in the pre-2020 period to build capacity and strengthen the current reporting framework so that Parties are ready for implementation by the time the Paris Agreement comes into effect. The process of developing BURs can help to build capacity since one of its purposes is to identify capacity building needs. The transition to a biennial reporting cycle therefore represents a substantial step-up for developing countries and significant capacity building efforts will be needed before and after 2020 (OECD, Unpacking Provisions Related to Transparency of Mitigation and Support in the Paris Agreement, 2016).

1.4 Scope of this document

In this context, this paper provides an analysis of the first **BURs that have undergone at least the first step of the ICA process, i.e. the technical analysis, as of 15 March 2017** (30 BURs), i.e. for which the Technical Analysis (TA) summary reports were available by that date. Where reference is made to BURs in this paper, this refers to the first BURs submitted by NAI Parties. Though a few Parties already submitted asecond BUR, these are not considered in this paper given that for the second BUR no TA had taken place at the time of preparing this paper and hence no TA summary report is available. Furthermore, technical annexes on REDD+ were not considered in the context of this paper.

The paper provides information on the completeness and the ambition of reporting in BURs, as far as can be judged from the information provided by the TTEs in the TAs, highlighting common challenges and the extent to which the reporting requirements have been adhered. It also highlights cases where the minimum requirements have been surpassed, which can be considered a good practice (e.g. use of the Intergovernmental Panel on Climate Change (IPCC) 2006 Guidelines) and demonstrate ambition in reporting. It also addresses trends in the main capacity building needs identified by the TTE. Finally, the paper outlines lessons learned from current reporting and the ICA process that may provide useful input for the development of the future ETF.

The approach for this analysis was a review of the TA summary reports of the 30 Parties' BURs that have undergone the TA and are published on the UNFCCC website[2]. These were compiled in a checklist considering the completeness of the content and the extent to which the BUR complied with or surpasses the requirements of the *BUR Guidelines*.

[2] http://unfccc.int/national_reports/non-annex_i_parties/ica/technical_analysis_of_burs/items/10054.php

2 Main findings of the first round of ICA of BURs

2.1 Progress of NAI Parties in biennial update reporting and ICA

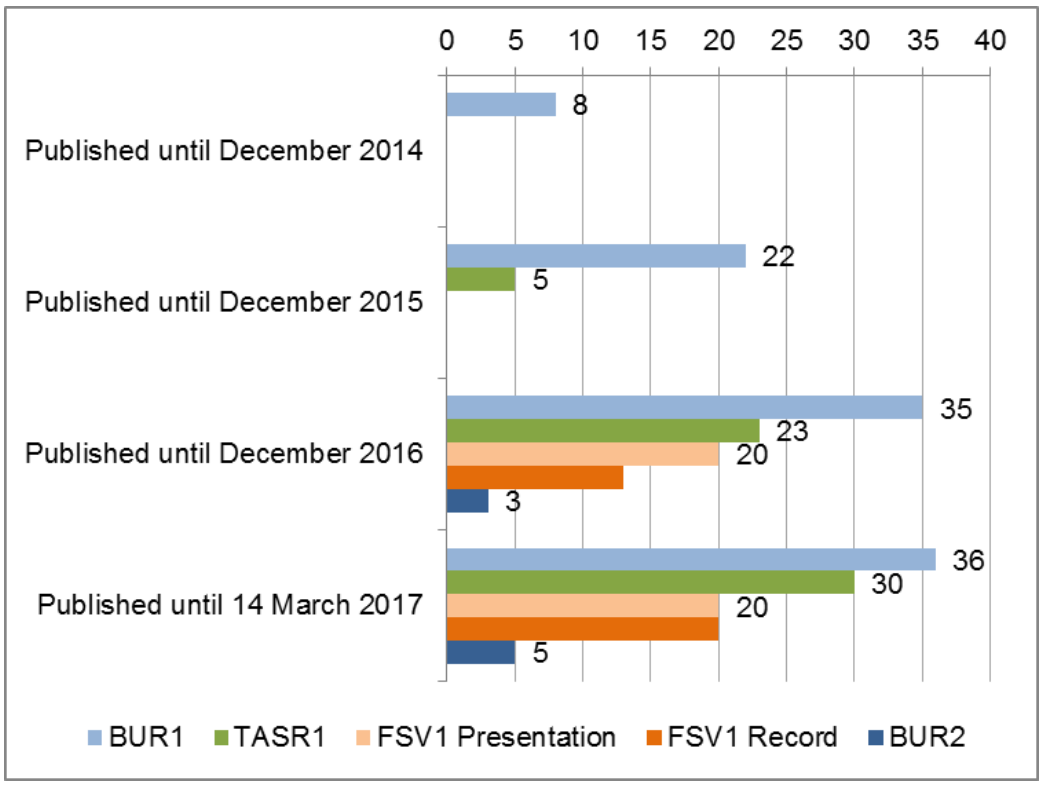
NAI Parties were required to submit their first BUR by December 2014 and their subsequent BURs at two-year intervals from then onward. Upon BUR submission, the TA should begin within 6 months, followed by the FSV, which should occur at regular intervals during the sessions of the SBI[3]. In practice, of the 155 NAI Parties required to submit their first BUR by December 2014, 36 have done so by 15 March 2017 (Table 1), while 30 out of those 36 that submitted a BUR by that date have undergone the technical analysis of the ICA. Overall, it can be said that less than 25% of all NAI Parties so far have provided a BUR. Furthermore, only a total of ten were submitted by the December 2014 deadline and only 12 more within one year after the deadline (Figure 1).

Table 1: Overview on timing of BUR submissions and ICA participation as of 15 March 2017 (Source: UNFCCC[4])

	Required to Submit	First BUR Submitted	TA Completed	FSV Completed	Second BUR Submitted
Number of NAI Parties	155	36	30	20	5

Most Parties that submitted their first BUR have already participated in the first round of the ICA process. 30 have completed the TA and 20 have undergone FSV, as well (Table 1). The TA process, from BUR submission to publishing of the TA Summary Report, has taken on average eleven months. The minimum time was seven months, whereas the longest process took 18 months. In the case of the FSV, the first session was held during the 44th session of the SBI in May 2016, with 13 participating Parties, while in November 2016 (during the 45th session of the SBI) a second session took place with another seven Parties. The records of the sessions can be found on the UNFCCC website[5].

Figure 1: Cumulative BUR submissions and ICA participation 2014-2017 (Source: UNFCCC, adjusted by GIZ)



In general, the statistics on BUR submissions indicate a relatively low submission rate: only 36 Parties have provided their first BUR by 15 March, and 119 Parties that have not yet done so. Furthermore, out

[3] See Annex IV to decision 2/CP.17 and the annex to decision 20/CP.19.
[4] See http://unfccc.int/national_reports/non-annex_i_parties/ica/technical_analysis_of_burs/items/10054.php and http://unfccc.int/national_reports/non-annex_i_natcom/reporting_on_climate_change/items/8722.php
[5] See http://unfccc.int/national_reports/non-annex_i_parties/ica/items/9382.php

of the ten Parties that achieved submission of their first BUR by the initial deadline, only four have been able to comply with the biennial reporting frequency and have submitted their second BUR within two years. Experiences resulting from the IM project activities and feedback obtained during various international workshops and meetings indicate that this could be due to several reasons. For some Parties the preparation of a BUR may be challenging due to the lack of technical capacity since GHG inventory preparation and reporting on mitigation actions has not been a major focus. In other cases, it may be due to a lack of awareness of the importance and national benefits of reporting, or in some case due to political considerations. Some Parties also refer to the lack or delays in the availability of funding through the Global Environment Facility (GEF).

2.2 Analysis of the outcomes of ICA

Among the first BURs that have been submitted, three-quarters have finalised the TA step of the ICA process. The stated aim of the ICA is to improve transparency of mitigation activities and their effects. During the TA, the Technical Team of Experts (TTE) considers the adherence of each component of the BUR with the respective BUR reporting guidelines. In other words, the TA provides feedback on how the Parties have reported on a) national circumstances and institutional arrangements, b) the GHG inventory and national inventory report, c) mitigation actions and their effects and related domestic MRV, and d) constraints and gaps, and related financial, technical and capacity needs, including support needed and received, also including support received to prepare the BUR. This section examines what the results of the TA demonstrate about the quality of reporting with regard to ambition, i.e. the extent to which the guidelines have been followed or even surpassed in the submitted BURs. It also addresses the main capacity building needs identified.

2.2.1 Completeness

Completeness indicates to what extent the Parties included in their BURs all of the content requested by the *BUR Guidelines*, mainly from a quantitative viewpoint, taking into account the extent to which such information is provided, including additional and/or underlying information. It does however not make judgement on the quality or level of detail of the information provided. In this regard, this sub-section considers to what extent reporting in the submitted BURs can be considered as complete as per information found in the TA.

First, with respect to national circumstances and institutional arrangements, the analysis found that all countries reported on both subjects (Table 2), meaning that a chapter on these topics has been provided according to the information provided in the TA. The TAs did not identify capacity building needs related to reporting of national circumstances for any country, supporting the conclusion that reporting on national circumstances can be considered as complete in all cases if looking only at the results from the TA, which basically check whether the chapter has been provided according to the guidance provided in the *BUR Guidelines*. This result could be expected, as the majority of the information contained in this section has been presented previously in NCs and furthermore it encompasses non-climate change specific information about the country that is routinely gathered by existing processes, such as population, climatologic and economic data. For the reporting on institutional arrangements no major issues were identified by the TTE in the TA Summary reports, apart from some cases where more specificity and detail would have led to more clarity and transparency of the information provided. Hence, while the details included in reporting on institutional arrangements vary from case to case, generally speaking, reporting of institutional arrangements seemed to have been addressed completely according to the TTE's assessments.

Table 2: Completeness of reporting: national circumstances and institutional arrangements (Source: NIRAS)

Completeness of reporting	
National circumstances	**Institutional arrangements**
100%	100%

Regarding national inventory reporting, all Parties included a national GHG inventory in some form in their BURs, or as a separate document. All BURs analysed in the TAs reported CO_2 emissions (Table 3), and most also reported CH_4 and N_2O, though in individual cases these were reported in CO_2 equivalent rather than in units of mass or did not cover all sources from which CH_4 or N_2O could occur. Reporting of these three gases is mandatory for NAI- Parties. With respect to reporting requirements that are encouraged but not mandatory, the analysis found that the majority of BURs also included information on F-gases (HFC, PFC, SF_6). Precursors such as nitrogen oxides were reported by less than half of the countries.

Table 3. Completeness of reporting of individual GHGs in the national inventory as indicated in TA Summary reports (Source: NIRAS)

	Reported gases						
	CO_2	N_2O	CH_4	HFC	PFC	SF_6	Precursors
Reported	100%	85%	89%	70%	63%	59%	48%
Partly Reported	0%	11%	7%	0%	0%	0%	19%
Not Reported	0%	4%	4%	30%	37%	41%	33%

Regarding the use of the IPCC Guidelines, fifteen Parties prepared their inventories using the Revised 1996 IPCC Guidelines, while ten applied the 2006 Guidelines and the remaining two used a combination of the two. The reporting requirements from the *BUR Guidelines* refer to the framework of the revised 1996 Guidelines, and as such, Parties are requested to report their inventory summaries in specified formats (i.e. a summary table for CO_2, CH_4 and N_2O and an additional summary table for F-gases). The majority of countries included a complete summary table of CO_2, CH_4 and N_2O emissions, while about a quarter presented an incomplete summary table of these gases (Table 4). Several of the ten countries that applied IPCC 2006 did not present the summary information in the requested format but instead provided an equivalent table in line with the IPCC 2006 Guidelines. Where reporting was found incomplete, in some cases emissions were shown in a more aggregated form than requested by the guidelines, while in other cases, memo items were not reported. Only few Parties reported on F-gases completely. Less than half the BURs provided a summary table for HFC, PFC and SF_6, or an equivalent for IPCC 2006, while about a third provided an incomplete table and the remaining BURs did not report on F-gases.

Table 4. Completeness of reporting: national inventory components as indicated in TA Summary reports (Source: NIRAS)

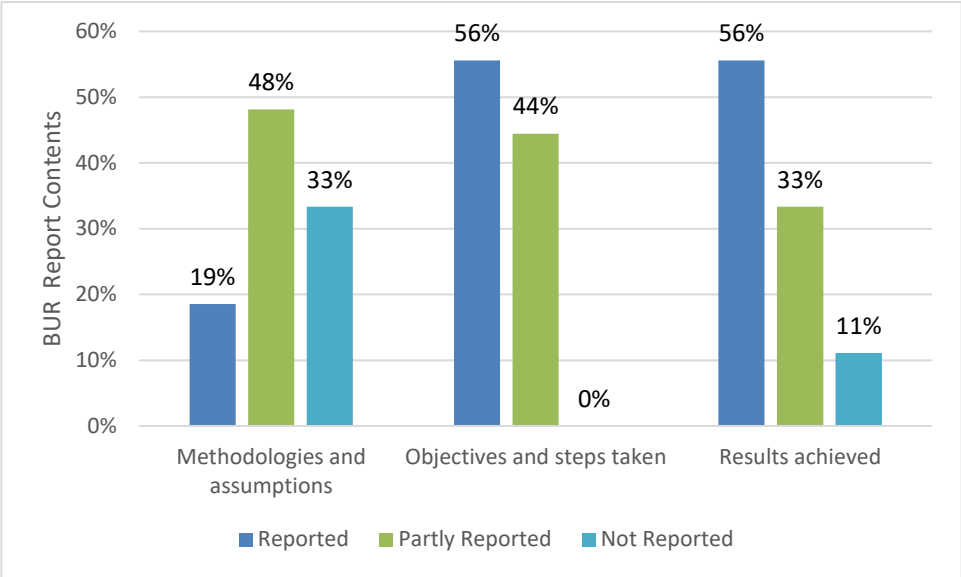
	Summary Table for CO_2, CH_4, N_2O	**Summary Table for HFC, PFC, SF_6**	**LULUCF GPG Tables**	**Sectoral Tables**
Reported	70%	44%	41%	48%
Partly Reported	30%	30%	15%	22%
Not Reported	0%	26%	44%	30%

Reporting of disaggregated land use, land use change and forestry (LULUCF) emissions and removals, and disaggregated emissions of the other inventory sectors was also intermittent (Table 4). Almost half of the BURs included complete, disaggregated reporting for LULUCF according to the Good Practice Guidance for LULUCF (GPG) and of other inventory sectors. Thirty percent of BURs did not include sectoral tables.

With respect to time series reporting, over 90% of BURs included or partly included a time series back to the first inventory year reported in their NC. Partial reporting in these cases meant that emissions from earlier inventory years in a few of the categories were not recalculated using the most recent methods, or that some but not all the years of the time series were included.

Regarding reporting in the BURs on mitigation actions and their effects, it was found that all BURs reported on mitigation actions, with almost 90% applying a tabular format, as requested in the *BUR Guidelines*. However, the way in which specific aspects of the reporting guidance was followed varied considerably, for example, to report, to the extent possible, a name and description of the mitigation actions, methodologies and assumptions, objectives of the action and steps taken to achieve it, and progress of implementation and results achieved. The reporting of methodologies and assumptions was quite uneven across the BURs, with 20% achieving complete reporting, whereas a third did not include the required aspects (Figure 2). Regarding the reporting of objectives and steps taken toward achieving the action, all BURs addressed this aspect partly or completely. Finally, most Parties reported on results achieved, and only around 11% did not report on results.

Figure 2: Information reported on mitigation actions and their effects as indicated in the TA Summary Reports (Source: UNFCCC)



The *BUR Guidelines* also request information related to mitigation actions on international market mechanisms and domestic MRV arrangements for mitigation actions. Most Parties reported on international market mechanisms, including a section about their participation in the Clean Development Mechanism, and where relevant, Parties referred to participation in bilateral crediting mechanisms. Most Parties also reported on domestic MRV arrangements at least partly, though this is not equivalent to ensuring reporting sustainably, in the long term.

The final area that was analysed was reporting of constraints and gaps and related support needed and received. Parties reported both support needed and support received. More than 90% of BURs addressed their needs for support completely or partly according to the assessment of the TTE. The three Parties that did not report about needs are countries that do not receive international assistance regularly due to their economic status. Two of these Parties used this section of the BUR to provide information about its support provided to other Parties. The same split in reporting surfaced in the coverage of support received. Except for two Parties that did not receive support, all other Parties included complete or partial information on support received according to the TTE assessment. For completeness, among other factors the reporting had to cover all types of support, namely financial, technology transfer, capacity-building and technical support. Similarly, all Parties reported on the type of support received for the preparation of the BUR, with the exception of five countries that self-financed it. Around 80% of the other countries relied on some type of support from the GEF, mainly financial.

2.2.2 Ambition of reporting

Ambitious reporting in the context of this paper is understood as reporting that goes beyond fulfilment of the essential, minimum requirements. Here, this report looks at the extent to which the submitted BURs have demonstrated ambition in reporting. Of the 30 BURs that have undergone TA, almost all BURs covered all essential topics: national circumstances, institutional arrangements, national inventory report including CO_2, CH_4 and N_2O; mitigation actions and related domestic MRV, and support needed and received.

In the reporting of the national GHG inventory, the majority of countries demonstrated efforts to surpass the minimum requirements (Table 5). More than half included partial information for all of the areas where reporting is not mandatory but encouraged as per the reporting guidelines, such as detailed sectorial and land use emissions and removal estimates, and time series. This may be a result in part of the long existence of the IPCC Inventory Guidelines (both 1996 and 2006), which provide clear instructions, guidance and tools to generate an inventory and to improve it over time. The IPCC Guidelines provide a basis on which a Party, even with little capacity in the beginning, can steadily build upon.

Table 5. Ambition in national inventory reporting based on information identified in the TA Summary Reports (Source: NIRAS)

	HFC, PFC and SF6	Detailed land use (LULUCF / FOLU)	Sectoral tables	Consistent time series	Precursors
Reported or partly reported	74%	56%	70%	93%	67%

The table above shows the proportion of BURs that reported partly or completely on each of the encouraged reporting areas of GHG inventories.

The use of IPCC 1996 or 2006 Guidelines can be seen as a good indicator for the ambition of reporting on GHG inventories, but not necessarily for the ambition in reporting of the other chapters of the BUR. However, given the importance of the GHG inventory chapter in the BUR, the use of the 2006 Guidelines and application of inventory good practices is an important indicator for the effort that a Party is undertaking in preparing its BUR. At the same time, the level of detail with which a country reported its inventory (such as provision of sectoral reporting tables, underlying activity data or actual emission factors used) is an important indicator of ambition in reporting, especially with regard to transparency. In few cases however it was found that while most of the chapters (other than GHG inventory) were considered as complete and transparent according to the TA, for the GHG inventory still the 1996 Guidelines were applied. Parties that used the 2006 Guidelines in general found them more user-friendly and comprehensive than the 1996 Guidelines, and allowing more accuracy and application of good practice in reporting, while at the same time allowing flexibility to take national circumstances into account, e.g. with regard to methodological choice.

Mitigation action reporting showed less ambition since, as described in the previous section, many BURs did not cover some of the main requirements, like including a name and description of the mitigation actions, methodologies and assumptions, objectives of the action and steps taken to achieve it, and progress of implementation and results achieved. This report finds that five BURs are ambitious in reporting of mitigation action and effects: The TTE assessed that they fulfilled all of the requirements for this section and included examples of content surpassing the essential; for example, a Party also reported co-benefits of its mitigation actions beyond the reduction or avoidance of GHG emissions.

Reporting of support needed and received generally fulfilled the essential requirements of the *BUR Guidelines*. Effectively, all Parties reported both areas. However, the TA summary reports found that some BURs reported support needed in a qualitative or general manner and that transparency could be enhanced by more specific identification and quantification of needs. In this area of reporting, ambition could be described as the use of internally consistent, quantitative metrics to characterise support needed and received. Some Parties used this type of method, and it enhanced the transparency and understanding of the levels of support involved, according to the TTE assessment. In addition, in case of support needed, a few BURs employed tables with short, specific, internally consistent descriptions of the areas or projects seeking support. These descriptions included entries such as project objective, phase of development, and purpose of the support being sought. This format for reporting goes beyond the stated requirements and this report considers it an example of ambition in reporting of support needed.

Additionally, some Parties included sections in the BUR beyond the stated requirements for reporting. For example, a few BURs addressed adaptation actions or needs. As another example, some BURs include projections of national GHG emissions through 2020, 2030 and/or 2050.

2.2.3 Common challenges in reporting

The section on mitigation actions and effects seemed to be challenging for many Parties as minimum reporting requirements were often reached to a limited extend only, according to the TTE assessment, despite the fact that one of the stated aims of the BUR is to enhance reporting on mitigation actions and their effects. While most countries could provide the name and a brief description of the mitigation actions planned and underway, there is significant variety in the further information provided about each mitigation action, as compared to the *BUR Guidelines* and in the format in which this is presented.

The descriptions in the BURs of the “methodology” and “assumptions” applied per action often seemed ambiguous. When reporting according to this requirement, Parties highlighted aspects ranging from the particular GHG accounting method that they chose to apply, to the methods to implement the action, to the general methodologies that will be used to estimate the impacts of the action. This report interprets

this as showing that Parties may have had difficulty deciphering the intention of the requirement to report "methodology" and "assumptions" associated with mitigation actions.

One possible interpretation of these observations is that there may be a lack of a clear reporting framework for mitigation actions. Unlike inventory reporting, there is no UNFCCC endorsed rulebook or guidelines, such as by the IPCC for reporting mitigation actions and their effects. Parties seemed to have had difficulties identifying or deciding what was truly important in mitigation action reporting and how to report it. On the other hand, Parties for which the TA of the ICA was completed may already have a better understanding of the requirements for reporting of mitigation actions and their effects, based on the feedback of the TTE, which indicate what type of information would increase transparency of the reported mitigation actions and what "methodologies" and "assumptions" are meant to encompass.

2.2.4 Capacity building needs identified during TA

One component of TA is for the TTE to identify a series of potential needs for capacity building, where relevant and in consultation with the Party concerned. Among the BURs analysed, the TTE frequently identified between 10-20 capacity-building needs per Party. The description of potential capacity building needs tends to be disaggregated and specific in the TA summary reports.

In terms of volume, most of the needs identified were related to the GHG inventory. However, this probably has to do with the GHG inventory being the most extensive, complex component of the BUR in most cases. Additionally, many of the capacity building needs for inventory were for improvement, such as including uncertainty analysis or adding estimates for sub-categories that were not reported, as opposed to helping the Party to merely comply with the minimum, mandatory parts of the *BUR Guidelines*.

This differs from the types of potential capacity building needs identified by the TTE related to mitigation actions and effects. In this area, quite a few countries received feedback in the TA summary report related to providing complete and transparent reporting of mitigation actions in line with the *BUR Guidelines* such as "reporting assumptions while estimating/quantifying emission reductions from various mitigation policies, programmes and actions," "estimate and report quantitative GHG results achieved or expected from the mitigation actions provided in the BUR," and "enhancing the capacities for reporting the mitigation actions in accordance with the UNFCCC reporting guidelines on BURs, such as a detailed description, progress indicators, progress of implementation and results achieved."

The TTE also frequently identified the need to institutionalise inventory preparation and enhance domestic MRV arrangements.

2.3 Good practice in biennial update reporting

The conclusions of the TA summary reports highlight cases where BURs are complete, transparent, and apply the reporting guidelines correctly. These examples of "good practices" can be useful for others who are in the process of BUR preparation, who may wish to apply these practices in their own reporting.

2.3.1 Good practice in institutional arrangements

Good practice in reporting institutional arrangements is characterized by a description that is disaggregated, detailed and concrete, provides one or more illustrative diagrams, and indicates how these arrangements will ensure sustainability in reporting on a continuous basis in the future. The BUR that received evaluations as being complete and transparent during TA included separate descriptions of institutional arrangements for (a) BUR preparation, (b) GHG inventory preparation and reporting and (c) mitigation action monitoring and reporting (domestic MRV arrangements). The descriptions covered at least legal status, roles and responsibilities of the coordinating entity, and roles of other institutions and experts. The most complete and transparent examples also described mechanisms for information/data exchange, quality assurance/quality control (QA/QC) procedures, and provisions for public consultation and other forms of stakeholder engagement, using diagrams, tables and text. Among others, the first BURs of Chile, Peru, South Africa, and Tunisia provide such examples of reporting of institutional arrangements.

2.3.2 Good practice in national GHG inventory

The reports of the national GHG inventory that were found to be complete and transparent in the TA followed the same good practices well known from national inventory reporting over time. The good-practice inventories held to the IPCC principles for inventory quality: transparency, completeness, consistency, comparability and accuracy. In NAI reporting, the scope of the inventory update should be

consistent with “capacities, time constraints, data availabilities and the level of support provided by developed countries Parties” [6]; in other words, there is recognition that there may be some incompleteness due to, for example, lack of capacities. In this context, good practice included transparency in addressing categories and gases that were not estimated in the inventory, including the underlying reason. Finally, Parties were commended in the TA summary reports for good practices such as applying Tier 2 methodologies to key categories, providing inventories also for earlier years in the form of time-series, undertaking comprehensive uncertainty and key category analysis, providing detailed information on QA/QC procedures, and disaggregated, systematic reporting of emissions estimates. Among others, the first BURs of Colombia and Montenegro provide examples of completeness and transparency in reporting of GHG inventories.

2.3.3 Good practice in reporting mitigation actions and effects

In the case of mitigation actions and their effects, this report considers good practice reporting as that which was concise, systematic (i.e., methodical and marked by thoroughness and regularity) and consistent across mitigation actions, in a tabular format. The BURs which received positive feedback by the TTE in the TA summary report also covered all of the components of the description requested by paragraph 12 of the *BUR Guidelines*. The summary of each mitigation action included the name and nature of the action, the objectives of the action, coverage, progress indicators, steps taken and envisaged to achieve the action, and estimated emission reductions of the action. The summary also included methodologies and assumptions for estimating the impact of mitigation actions in terms of their emission reductions. Finally, the description also addressed the process of implementation and results achieved in the form of emission reductions and other benefits. Among others, the first BURs of Brazil and Ghana included examples of precise, systematic and consistent reporting of mitigation actions and their effects in a table format and covering all components requested by paragraph 12 of the *BUR Guidelines*.

2.3.4 Good practice in reporting support needed and received

This report considers that BURs that show good practice on reporting of constraints and gaps and support needed, related these topics to one another. The information was presented in a concise, internally consistent and systematic format, such as a table, showing how a constraint or gap could be addressed by a certain type of support. The more transparent cases also quantified the support needed, to the extent possible. Among others, the first BUR of Namibia provides an example of this type of reporting of support needed.

Good practice reporting on support received is considered here to be comprehensive, quantitative where possible, and include technology support, with the information presented in a systematic way in tabular format. The BURs that received positive feedback by the TTE addressed all types of support requested by the *BUR Guidelines*. Among others, the first BURs of Thailand and Colombia show examples of reporting of support received in line with the practices described here.

2.3.5 Good practice in reporting domestic MRV

Reporting of domestic MRV arrangements was included either in the same section as institutional arrangements or in a separate section. Either of these approaches for reporting could be considered good practice. In general, this report considers good practice in reporting of domestic MRV to be similar to the case of institutional arrangements. Some examples that were highlighted as complete and transparent also provided detailed information on the monitoring and reporting methods to be applied within the system. Among others, the first BURs of Brazil and South Korea show examples of detailed descriptions of domestic MRV arrangements.

[6] *BUR Guidelines*, paragraph 3.

3 Lessons learned

The observations and analysis from the reporting in BURs by NAI Parties and the first round of ICA presented in this document led to a number of lessons learned that might be useful to improve existing reporting by NAI Parties but may also provide useful elements for consideration in the elaboration of future reporting requirements under the enhanced transparency framework. Without being exhaustive, these can be summarized as follows:

- Less than 25% of Parties have submitted their first BUR by 15 March 2017: It appears that climate change reporting remains challenging for the vast majority of NAI Parties. Using the experiences from reporting by the first-movers could facilitate reporting by other Parties.
- Almost all countries used GEF funding to support BUR preparation: International financial and technical assistance still seems to be quite essential for the preparation of BURs. A timely application could help accelerate GEF[7] funding, especially for those countries that have not yet submitted a BUR. In addition, starting to mainstream information relevant for climate reporting into existing institutional arrangements can help decrease dependence of external funding.
- Some Parties are ambitious about national GHG inventory reporting: Experience has shown that the existence of specific and well-known guidelines (i.e. the IPCC GHG inventory guidelines) facilitates the preparation of GHG inventories, even by Parties that have little experience so far. In addition, technical support and targeted capacity building for the preparation of GHG inventories, especially in priority categories, has the potential to help in overcoming challenges and improve inventory quality significantly.
- Reporting of mitigation actions varies greatly from country to country and often lacks transparency: Rules for reporting of mitigation actions and effects do not seem to be sufficiently clear. The provision of additional guidance, e.g. in the form of reference materials with more clear and detailed explanations on how to report mitigation actions could assist in enhancing the understanding of the type of information that this relevant to be reported.
- Reporting of support is often qualitative: In addition, reporting on support needed is often of generic nature. It appears that the guidance on the type of information to be reported on support needed and received is not sufficiently clear. Developing clearer guidance on the type of information to be reported, differentiated per type of support (financial, technical, and capacity building), could facilitate a more transparent reporting.
- The TA of the ICA provides concrete feedback on areas of reporting that are successful and those that could be improved through capacity-building: The TA and its outcome, the TA Summary Report, contain valuable information about the BUR contents and its quality level as well as level of transparency and level of ambition (i.e. by applying good practice). In a country, the TA Summary Report can serve as an important input for continuous improvement of future BURs, e.g. through a BUR improvement plan.

[7] See status of use of GEF funding in https://www.thegef.org/sites/default/files/documents/BUR-status-10-21-2016.pdf

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