



## Understanding transparency and accountability

Reporting is one of the cornerstones of the UN climate change regime: it provides transparency and is the basis for understanding and gauging the implementation of the [Convention](#), the [Kyoto Protocol](#) and the [Paris Agreement](#).

To achieve the objective of the Convention, Parties need accurate, consistent and internationally comparable data on trends in GHG emissions and on efforts to change these trends. Communicating information on the most effective ways to reduce emissions and adapt to the adverse effects of climate change also puts the world collectively on the path towards more sustainable forms of development.

Under the Convention, all Parties must communicate certain information to the COP, through the secretariat, within agreed time lines. The two main elements of this information are the details on their activities to implement the Convention—that is, their climate change policies and measures—and their [national inventories of GHGs](#). The required contents of national reports and the timetable for their submission are different for [Annex I Parties](#) and [Parties not included in Annex I to the Convention](#) (non-Annex I Parties), in accordance with the principle of common but differentiated responsibilities and respective capabilities.

Under the Kyoto Protocol, Annex I Parties are required to include supplementary information relating to their implementation of the protocol.

All Parties to the Paris Agreement will report under its enhanced transparency framework for action and support.

## What types of reports does the UNFCCC use?

### **National communications**

All Parties are committed to submitting reports—known as [National Communications](#) (NCs)—on the actions that they are taking to implement the Convention. The COP provides the guidelines for Parties to use for reporting. Since 1995, these guidelines have been revised and improved based on Parties' experiences of using them.

Annex I Parties must report more often and in more detail. The secretariat compiles a summary of the information in these reports, which are often hundreds of pages long. Both the [individual NCs](#) and the secretariat summaries are available on the UNFCCC website. NCs from Annex I Parties provide information on: emissions and removals of GHGs; national circumstances; policies and measures; vulnerability assessment; financial resources and transfer of technology; education, training and public awareness; and any other activities undertaken to implement the Convention.

Annex I Parties that have ratified the Kyoto Protocol must also include supplementary information in their NCs and their annual inventories of emissions and removals of GHGs to demonstrate compliance with the Kyoto Protocol commitments.

With respect to non-Annex I parties, the information required is less detailed than for Annex I Parties. [NCs](#) from developing countries provide information on GHG inventories, measures to mitigate emissions and efforts to facilitate adequate adaptation to climate change. Developing country Parties are required to submit their first NC within three years of entering the Convention, and every four years thereafter. For some non-Annex I Parties, the preparation of NCs depends on the receipt of funding. The LDCs may prepare one at their discretion.

### **Biennial reports**

[Biennial reports](#) (BRs) outline the progress of Annex I Parties in achieving emission reductions and the provision of financial, technology and capacity-building support to non-Annex I Parties. The first BRs were submitted in January 2014, and the second and subsequent ones are due two years after the due date of a full NC (i.e. 2016, 2020, etc.).

### **Biennial update reports**

[Biennial update reports](#) (BURs) are submitted by developing country Parties and provide an update of the information presented in NCs, in particular, on national GHG inventories, mitigation actions, constraints and gaps, including support needed and received. The first BURs were submitted in December 2014 and every two years thereafter. LDC Parties and small island developing States may submit BURs at their own discretion.