Transparency in multilateral climate politics: Furthering (or distracting from) accountability?

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Abstract

This article analyzes the interplay between transparency and accountability in multilateral climate politics. The 2015 Paris Agreement calls for a “pledge-and-review” approach to collective climate action with an “enhanced transparency framework” as a key pillar of the Agreement. By making visible who is doing what, transparency is widely assumed to be vital to holding countries to account and building trust. We explore whether transparency is generating such effects in this context, by developing and applying an analytical framework to examine the link between transparency and accountability. We find that the scope and practices of climate transparency reflect (rather than necessarily reduce) broader conflicts over who should be held to account to whom and about what, with regard to responsibility and burden sharing for ambitious climate action. We conclude that the relationship between transparency and accountability is less straightforward than assumed, and that the transformative promise of transparency needs to be reconsidered in this light.

Keywords: accountability, climate governance, Paris Agreement, transparency, United Nations Framework Convention on Climate Change (UNFCCC).

1. Introduction

This article analyzes the relationship between transparency and accountability in the multilateral climate regime established under the United Nations Framework Convention on Climate Change (UNFCCC). In a widely acclaimed development, a new agreement was adopted in Paris in December 2015 to apply to the post-2020 phase of collective action to address climate change. The Paris Agreement, which entered into force in November 2016, embodies a “pledge-and-review” approach to climate action, with individual country input to a shared global effort taking the form of “nationally determined contributions” (NDCs).

Under this approach, transparency of action and (financial, technological, and capacity-building) support now takes center stage with an “enhanced transparency framework” made a key pillar of the Agreement. Much hope is being pinned on a multilaterally agreed transparency system to generate and share information about countries’ actions. Transparency is assumed to be vital to making visible who is doing what in this context, thus facilitating holding countries to account for their action or inaction. Through such holding to account, it is also assumed that transparency will enhance countries’ trust in each other, thereby also improving the prospects for ambitious global climate action.

Is the climate regime’s transparency system realizing such high hopes? In particular, does transparency further accountability in this context? This is a timely and urgent question with high scholarly and policy currency, yet it remains little analyzed. Given the continual evoking of the need for transparency in contested arenas of global governance such as climate change, it is striking that the relationship between transparency and accountability remains more assumed than scrutinized.
Our aim in this article is two-fold: first, to develop an analytical lens through which to (re)conceptualize the relationship between transparency and accountability; and second, to apply this lens to assessing this relationship within multilateral climate politics. This application of our framework to the climate realm is intended to be exploratory, rather than a comprehensive empirical assessment of UNFCCC transparency arrangements to date. Because the details of the enhanced transparency framework under the Paris Agreement are still subject to negotiation, we focus largely on existing UNFCCC transparency arrangements in our analysis. Given that these arrangements are themselves relatively recent, little analysis has been conducted on how they are functioning, particularly in the academic literature. Thus, it is timely to undertake such an exploratory analysis, given that the transparency framework of the Paris Agreement will build on existing arrangements.

Our empirical analysis is based on primary and secondary literature. The most important primary sources we draw on are UNFCCC decisions taken by parties on the scope and design of transparency arrangements, as well as country submissions on transparency-related issues to the UNFCCC prior to specific meetings. We also draw on intermittent observation of UNFCCC negotiating sessions on the transparency framework over the period 2013–2016.

The article proceeds as follows: Section 2 reviews diverse conceptualizations of accountability and transparency (and their relationship) within existing international relations and global environmental governance literature. Drawing on this review, it advances an analytical framework through which to assess the transparency-accountability relationship. Section 3 provides an overview of the transparency arrangements developed within the UNFCCC, including those in the Paris Agreement. Section 4 then applies our analytical framework to assessing the relationship between transparency and accountability in multilateral climate politics. In Section 5, we present our conclusions.

Our analysis suggests that rather than standing apart from or helping to mitigate accountability conflicts, transparency arrangements mirror such conflicts in their scope and design, with implications for the transformative potential of transparency. We conclude by drawing out these implications further and outlining elements of a future research agenda on the accountability–transparency relationship.

2. Accountability and transparency: Conceptualizing the links

Individually, the concepts of transparency and accountability have been the subject of increasing scholarly attention in recent years. While transparency has recently received more attention in global environmental governance (Langley 2001; Hale 2008; Gupta 2008, 2010; Gupta & Mason 2014), accountability has a significantly longer pedigree in this and related fields (e.g. Keohane 2006; Bovens 2007; Ebrahim & Weisband 2007; Newell 2008; Bierrmann & Gupta 2011). With regard to examining the relationship between the two, however, we remain largely in the realm of unexamined assertions (but see Fox 2007). The two terms are sometimes used interchangeably or transparency is simply assumed to be an essential prerequisite for greater accountability. How this relationship works in practice, and whether greater transparency does indeed further accountability has not yet been systematically analyzed.

In assessing this relationship, we can begin from two distinct vantage points: that of transparency or that of accountability. From the vantage point of transparency, one relevant starting question is whether, and under what conditions, specific instances of transparency actually aim to further accountability, or whether distinct (and potentially competing) rationales are driving the uptake of transparency in global governance instead.

In an era of neoliberal environmental governance, that is, governance characterized by a move toward market-based solutions, privatization, and reliance on voluntary approaches (Bernstein 2001), diverse rationales beyond furthering democratic accountability may well drive the growing embrace of transparency. These include, for example: a marketization rationale, whereby disclosure of information is essential to facilitating the creation and/or functioning of markets in environmental services; a privatization rationale, whereby disclosure facilitates the investment decisions of private actors as a means to bolster private authority; or a technocratic rationale, whereby disclosure of “more and better information” is intended to improve and rationalize (bureaucratic) decisionmaking. From a transparency vantage point, one can then analyze whether the uptake of disclosure is even driven by a rationale to enhance democratic accountability, and, if so, whether such an accountability rationale is being superseded in practice by alternative rationales for disclosure (Gupta & Mason 2016).

We could also analyze the relationship between transparency and accountability from the vantage point of accountability. Here, the point of departure would be how accountability is being conceptualized and...
operationalized in a given issue area. Such an analysis can then illuminate what the prospects might be for transparency to serve as a mechanism by which to further accountability, once the contours of a given accountability relationship are clearer.

This latter vantage point is the one we adopt in this article. Our focus, furthermore, is on accountability in multilateral state-led governance, that is, state-to-state accountability, but in a manner that goes beyond a principal-agent or delegated accountability model assumed to prevail in (domestic) public accountability settings. In multilateral state-to-state accountability contexts, the same actor is both principal and agent (given that states demand accountability from, and are accountable to, each other). We consider a focus on state-to-state accountability to be important, given an evolving global environmental governance research context that increasingly prioritizes the study of private and hybrid governance (e.g. Bäckstrand 2008; Chan & Pattberg 2008) and the accountability challenges herein. Much effort has been expended within recent literature on developing typologies of “plural accountabilities” (Bäckstrand 2006) discernible in multi-actor, hybrid, and networked modes of environmental governance. While this has yielded many useful insights, we see two risks here. First, such a focus may distract attention from the continuing need to scrutinize state-to-state accountability, particularly in contested issue areas such as climate change. Second, there is a risk of proliferating typologies. Our aim here is thus to draw on existing insights in the accountability literature to develop an analytical framework that is broadly applicable across diverse governance contexts. Furthermore, we are interested in integrating a systematic assessment of the transparency-accountability relationship into such an analytical framework.

We turn next to outlining this framework, which we develop by first disaggregating the component elements of accountability, and then outlining the associated transparency dimensions for each.

2.1. Conceptualizing accountability: Disaggregating its component elements

In exploring the relationship between transparency and accountability, we take here as our point of departure two long-acknowledged aspects of accountability relations: answerability and enforceability. As articulated by Newell, drawing on Schedler et al. (1999), answerability implies “both the right to … demand a justification for (in-)action on the part of an institution exercising power and the expectation on the part of an accountability ‘provider’ that it has to provide an account of its (in-)actions in the public name” (Newell 2008, p. 124; italics added). Enforceability refers to “the means to secure accountability: the ability to realize accountability claims and the capacity to penalize non-responsive behaviour with sanctions of one form or another” (Newell 2008, p. 124).

While this parsing out of accountability into answerability and enforceability is a useful point of departure, it is necessary, in our view, to further disaggregate each in order to assess the role that transparency might play in furthering accountability. We thus identify five disaggregated elements that together, we argue, constitute the “answerability” and “enforceability” aspects of accountability. These include: relations, standards, judgments, sanctions, and redress (see also Biermann & Gupta 2011). We understand each of these to mean the following:

- **Relations**: agreeing on who is to be held to account (and to whom);
- **Standards**: agreeing on standards of performance against which to be held to account (i.e. agreeing on accountability for what);
- **Judgments**: agreeing on a process by which to assess if standards are being met (i.e. the how of accountability);
- **Sanctions**: agreeing on (legal, reputational, financial) penalties if standards are not met; and
- **Redress**: agreeing on the scope and modalities of liability and compensation for harm inflicted as a result of standards not being met.

The first three elements constitute the answerability component of accountability, with the latter two constituting the enforceability component. Securing answerability necessarily requires agreement on who is to be held to account and by whom, according to what standards of performance and by what process of judging whether the performance standards are being met. Enforceability likewise requires the ability to sanction non-compliant behavior if standards are not met, and the prospect of holding liable and securing compensation for harm done as a result of standards not being met.

If these are the disaggregated elements of an accountability relationship, how might transparency serve to further accountability? We turn next to this aspect.

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2.2. Furthering accountability through transparency

We utilize the above disaggregated conception of accountability to identify corresponding transparency arrangements in a multilateral or transnational governance context, which would be required for transparency to be able to further accountability. We do so by categorizing transparency arrangements according to the same disaggregated accountability elements, and identifying key questions to be asked about such arrangements, relating back to the “who, about what, and how” of accountability. This yields the analytical framework in Figure 1.

This analytical framework strengthens existing analyzes of accountability in several important ways. First, in disaggregating the component elements of accountability, the framework brings together under one umbrella, and makes explicit, the core elements of accountability and their inter-relationships to each other.

Second, the framework highlights that these core set of accountability components hold across a diverse array of governance contexts, whether global, multilateral, transnational, hybrid, or networked settings, insofar as the accountability questions associated with each are the same across all such settings, even if the answers may vary. Thus, the framework can be used to identify and analyze the nature, scope, design, and degree of institutionalization of these core accountability elements in diverse governance settings.

Third, the framework allows us to unpack the ex-ante and ex-post dimensions of accountability, an aspect that is particularly timely and is less elaborated in existing analyses. Ex-post accountability has long been associated with multilateral environmental agreements in the form of reporting and review related to the implementation of obligations (Raustiala 2001), as well as in seeking to hold to account for harm done (often characterized as a “liability model of accountability,” see Mason 2008). There is, nonetheless, a growing need for, and a specific set of challenges associated with, ex-ante accountability in contested areas of anticipatory governance, such as climate change (Biermann & Gupta 2011). Ex-ante accountability in the climate context comes into play when assessing (and holding countries to account) not only for existing obligations but also for (the ambition and fairness of) their intended actions in the future. Yet such an enterprise is fraught with fundamental scientific and political uncertainties. Ex-ante accountability is thus likely to be a site of conflict and negotiation in multilateral climate politics in the years ahead, but has received relatively little sustained scholarly attention.

Finally, as its main intended contribution here, the analytical framework permits a more systematic assessment of how, and under what conditions, transparency arrangements might further accountability. The disaggregation into five component elements of accountability helps to discern a set of associated transparency questions (listed in Figure 1) to be scrutinized in any given instance to ascertain how transparency might help further accountability.

In doing so, our analytical framework also makes clear that the role of transparency in accountability extends beyond what we refer to as the judgment stage, that is, beyond a scrutiny of the reporting and review system as

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Figure 1  Furthering accountability through transparency: Analytical framework.
constituting the sum total of this relationship. Such reporting and review systems do constitute a critical core of transparency, as they specify the institutional arrangements and processes through which information is generated, shared, and reviewed, and hence, country actions are made visible. As we see it, however, it is equally critical to engage with the prior component elements of accountability, namely the relations and standards of performance (the “who and what”), and how they shape transparency.

In highly contested global environmental governance challenges such as climate change, first-order questions pertaining to “who is to be accountable to whom for what” fundamentally shape the design of review (i.e. the how of transparency arrangements). Thus, our point of departure here is that focusing only on the judgment phase risks missing out on the broader context that shapes the transparency–accountability relationship and the prospects for transparency to do its transformative work. In taking a more holistic view, this analytical framework allows us to comprehensively explore whether and how the scope and practices of transparency are shaped by, reflect, or help mitigate the contested politics of accountability in global environmental governance.

We turn next to assessing the transparency–accountability relationship in multilateral climate politics, with one important caveat. While our analytical framework above includes, for the sake of completeness, both the answerability and enforceability components of the accountability–transparency relationship, we focus in the empirical section of this article on the answerability dimension of this relationship. This is because the enforcement component (even sanctions, much less liability for not meeting agreed-upon standards of performance) is largely absent or only very vaguely delineated in UNFCCC provisions, also under the Paris Agreement (except for the Kyoto Protocol; see Section 4.2). There is correspondingly little to no envisaged role for transparency in the enforceability component of accountability relations in this specific multilateral context.

As a result, we focus on the three disaggregated elements of the answerability dimension of accountability (relations, standards, and judgments) and the link to transparency herein. Where relevant, we touch upon the role of transparency arrangements in reaching a judgment about compliance with agreed-upon standards of performance (as the culmination of reporting and review processes, i.e. the judgment phase). Such a judgment then feeds into the UNFCCC’s largely facilitative compliance arrangements, where they exist, as a distinct and prior step to enforcement, insofar as these arrangements focus on facilitating the process of meeting agreed-upon performance standards, rather than on sanctioning or ascribing liability and redress for lack of adherence to agreed-upon standards of performance. Thus, our analysis covers answerability (which can culminate in a judgment of compliance or non-compliance) but not enforcement, understood as sanctions and/or liability for lack of compliance.

3. Transparency arrangements in the multilateral climate regime: An overview

Based on the obligations contained in the UNFCCC and the Kyoto Protocol, elaborate transparency arrangements have been developed under the climate regime over the past two decades. As regimes are rarely constructed on a blank slate, the transparency framework of the Paris Agreement will build on these arrangements. This section describes these transparency arrangements briefly in order to analyze their scope and workings in Section 4 through the lens of our analytical framework. We organize the overview in four subsections related to transparency arrangements under: (i) the Framework Convention itself, (ii) its Kyoto Protocol, (iii) the Cancún Agreements, and (iv) the Paris Agreement.

3.1. Transparency arrangements under the UNFCCC
The UNFCCC calls on all countries to submit “national communications” in which they report on progress with implementation of various climate-related obligations under the Convention. By the end of 2016, all developed country (Annex I) parties had submitted their sixth national communications (which were due in January 2014). These national communications by developed countries are subject to regular in-depth reviews by expert review teams (ERTs), comprising of experts nominated by parties and, at times, from intergovernmental organizations (UNFCCC 2014). The ERTs review the data and information provided by countries and assess progress made. The process is intended to be non-political, facilitative, and transparent. The reviews usually include in-country visits in addition to desk-based studies, although centralized reviews are possible for economies in transition with low emission levels. The reports are forwarded to the UNFCCC’s Subsidiary Body for Implementation (SBI), and are...
made publicly available. National communications are also required from developing countries under the UNFCCC, but these are not subject to review.

In addition to national communications, all parties to the UNFCCC need to communicate national greenhouse gas (GHG) inventories. Developed country parties need to prepare inventory reports that follow a common format and guidelines, and adhere to procedural reporting standards of transparency, consistency, comparability, completeness, and accuracy (UNFCCC 2013). Since 2003, these GHG inventory reports have also been subject to a technical review process in which the UNFCCC secretariat carries out initial checks of individual reports and synthesizes the information from all reports, followed by detailed reviews by ERTs (UNFCCC 2014). Such reviews include desk-based and centralized reviews, as well as in-country visits. The review reports are made publicly available. Developing country parties are not required to submit separate inventory reports, but they are required to include the results of their GHG inventories in their national communications.

3.2. Transparency arrangements under the Kyoto Protocol

Building on the reporting and review requirements of the UNFCCC noted above, the Kyoto Protocol introduced further transparency arrangements for Annex I parties, requiring them to report annually on (and demonstrate compliance with) their Kyoto emission reduction targets. Given the crucial role of emissions accounting for the environmental integrity of the Kyoto Protocol, the information in these reports is more detailed than that required for national communications under the UNFCCC (UNFCCC 2005a). Further details to be included in such reporting are use of the Kyoto Protocol’s market-based flexibility mechanisms, policies and measures, the provision of finance, and the transfer of technology.

In addition to the regular report, the Kyoto Protocol also requires several “one-off” reports from Annex I countries: (i) an initial report clarifying parties’ “assigned amounts” (i.e. allowed level of emissions) under the Protocol; (ii) a report on the “demonstrable progress” made with the implementation of commitments by 2005; and (iii) a “true-up period” report, through which compliance with Kyoto emission reduction obligations can be assessed.

With the exception of demonstrable progress reports, all of these reports are reviewed by ERTs. Thus, ERTs are responsible for a number of specific reviews (UNFCCC 2005b):

- **Annual review of GHG inventory reports:** This review, which includes the review under the Framework Convention for developed country Kyoto parties, starts with an initial check for completeness, timeliness, consistency, accuracy, transparency, and comparability, followed by an in-depth review that may involve an in-country visit. ERTs can identify problems and, if necessary, apply “adjustments” to the emissions data.
- **Periodic review of national communications:** This review, which also covers the review under the Convention for developed country parties, includes an in-country visit, along with centralized or desk-based reviews. National communications are checked for completeness, and ERTs carry out a detailed examination of their various sections. The report needs to include a technical review and discuss potential problems identified in the national communication, linked to the criteria of transparency, completeness, and timeliness.
- **Review of initial reports:** This review, which was carried out in 2007–2009, focused on the inventory and systems in place for estimating emissions and keeping track of transfers of emission units to ensure that the appropriate systems were in place at the start of the Protocol’s first commitment period in 2008.
- **Review of “true-up period” reports:** This review, carried out in 2015, was conducted to determine whether parties had complied with their Kyoto targets. ERTs checked whether the information was provided according to guidelines, whether it was consistent with other information sources, and whether a country met its target.

Expert review teams are thus mandated to carry out technical assessments and are also permitted to raise “questions of implementation,” although they are to refrain from political judgments. If these questions cannot be resolved, the ERT can refer the matter to the Kyoto Protocol’s Compliance Committee, which may adopt a variety of measures to promote compliance.

In this context, it is useful to briefly note the compliance mechanism established by the Kyoto Protocol, given specific emission reduction obligations for Annex I parties contained herein. This mechanism consists of a Compliance Committee with a Facilitative Branch and an Enforcement Branch. The compliance procedure of the Kyoto Protocol can be “triggered” in three ways (UNFCCC 2005c): (i) ERTs may, as noted above, raise questions of implementation
with regard to the reports submitted; (ii) a party may refer itself to the Compliance Committee; and (iii) another party
can refer a party. The mandate of the Enforcement Branch is quite broad, and includes compliance with the emissions-
related commitments of Annex I parties, as well as key reporting requirements. If a party is found to be non-compliant,
it may need to draft a compliance action plan, be barred from participation in the Protocol’s flexibility mechanisms, or
be required to further reduce emissions in the second commitment period of the Protocol (2013–2020).

The Facilitative Branch is mandated to address any questions of compliance not addressed by the Enforcement
Branch, and is intended to provide an early warning function for non-compliance with emission targets. Its available
means are softer than those of the Enforcement Branch, and it is mainly aimed at providing advice and facilitating
assistance. Since its commencement in 2006, the Compliance Committee has successfully dealt with several cases of
non-compliance, but these have mainly related to methodological issues and reporting rather than to the Kyoto targets
themselves (Doelle 2012).

3.3. The transparency arrangements of the Cancún Agreements

The 2009 Copenhagen Accord (UNFCCC 2009) not only introduced new, voluntary climate action pledges (for both
developed and developing countries) for the period leading up to 2020, but also signaled a new direction for
transparency arrangements under the UNFCCC. These arrangements were fleshed out in the Cancún Agreements
adopted one year later (UNFCCC 2010). The new transparency arrangements build on the existing system under
the UNFCCC (Section 3.1), with more elaborate rules for developed countries. However, they also introduced new
reporting and review obligations and processes for developing countries.

As per the Cancún Agreements, in addition to already required national communications and annual GHG
emissions inventory reports, developed country parties are expected to submit Biennial Reports (BRs) on progress with
achieving emission reductions and providing finance, technology, and capacity-building support to developing
countries. The reports follow a specific format and guidelines (UNFCCC 2011a). BRs are subject to a process of
international verification, termed “international assessment and review” (IAR), every two years, either independently
or together with national communications.

International assessment and review includes two separate steps: a technical review and a multilateral assessment.
Common guidelines for the technical review of national communications, BRs, and GHG inventories were agreed in
2014 (UNFCCC 2014). When submitted simultaneously, BRs and national communications are subject to a joint
in-country review; otherwise, a centralized review is carried out. Technical reviews examine in-depth issues not covered
in the inventory review, including information related to emission reduction pledges and the provision of support. The
review focuses on transparency, completeness, timeliness, and adherence to reporting guidelines. ERTs can ask
questions, request information from the party, and offer advice.

The multilateral assessment, the second step in the IAR process, takes place as a state-to-state peer exchange in the
UNFCCC context, where the outcomes of the technical review, an Annex I party’s reports, and supplementary
information on the achievement of the party’s emission reduction target are considered. Any other parties can submit
written questions or raise questions in a session of the SBI devoted to this process. The UNFCCC secretariat drafts a
record of the questions and answers, and the SBI forwards conclusions to the Conference of the Parties (COP) to
the UNFCCC. The first round of multilateral assessments took place at UNFCCC SBI sessions in 2014 and 2015,
resulting in a review of 43 developed country parties. The second round started in Marrakesh in November 2016 with
a review of 24 parties.

As part of the Cancún Agreements, parties also agreed that developing countries – except for least-developed
countries (LDCs) and small island developing states (SIDS) – should submit new Biennial Update Reports (BURs)
every two years from 2014 onwards, either in conjunction with already required national communications or separately
(UNFCCC 2010). BURs should include information on, among others, national circumstances and institutional
arrangements, mitigation actions, and financial, technical, and capacity needs (UNFCCC 2011a).

In a significant departure from earlier processes, these reports are also to be considered internationally, via a process of
“international consultation and analysis” (ICA), in order to “increase transparency of [developing country] mitigation
actions and their effects” (UNFCCC 2010, para. 63). The ICA process is expressly intended to be non-punitive and
non-intrusive, and to respect national sovereignty. For the purposes of ICA, LDCs and SIDS can be analyzed in
groups, rather than individually. The process in an ICA somewhat mirrors the two-step IAR process described above.
for Annex I countries. It starts with an analysis of a party’s BUR by a team of technical experts in consultation with a
data. Based on the experts’ report, a multilateral state-to-state “facilitative sharing of views” takes
place, which includes questions and answers between parties. The first such sessions took place during two SBI workshops
in 2016, covering a total of 20 developing country parties (including Brazil, Mexico, South Africa, and South Korea).4

3.4. The Paris Agreement’s enhanced transparency framework

With the success of the Paris Agreement hinging upon the effective implementation of the non-legally binding NDCs,
transparency plays a central role in the new agreement. The Paris Agreement establishes an “enhanced transparency
framework” applicable to all parties (Article 13). The framework provides for “built-in flexibility” in applying a
common framework, taking into account parties’ different capacities.

Although details of the transparency framework are still under negotiation, the Paris Agreement and its
accompanying Decision (UNFCCC 2015) offer some initial insights into how the framework will be designed. First,
the new transparency arrangements are to build on the existing ones under the UNFCCC, meaning that elements of
the existing reporting and review process will be drawn upon – although which elements will be retained remains
uncertain. Moreover, the new system will ultimately supersede existing transparency arrangements (UNFCCC 2015,
para. 99). Second, the framework applies to both “action” (i.e. measures to mitigate or adapt to climate change) and
“support” (i.e. financial, technological, and capacity-building assistance), making the latter a clearer and more
prominent focus of UNFCCC transparency arrangements. Specifically, the Agreement requires developed countries
to report biennially on the support provided, and encourages other parties providing support to do so on a voluntary
basis. It also envisages, for the first time, that developing countries should report on support received.

Third, in terms of reporting, the Paris Agreement specifies that each party needs to submit annual GHG inventory
reports, as well as “[i]nformation necessary to track progress made in implementing and achieving its [NDC]” (Article
13.7) on a biennial basis (except for LDCs and SIDS; see UNFCCC 2015). Fourth, like the arrangements established by
the Cancún Agreements, the international review process will include two main elements: a technical expert review and
a process of “facilitative, multilateral consideration of progress.” The technical expert review is to identify “areas of
improvement” for the party under review and examine the consistency of the reported information with multilaterally
agreed guidelines. The state-to-state multilateral consideration of progress focuses on the implementation and
achievement of NDCs, as well as the obligations related to providing climate finance.

4. Enhancing accountability through transparency: Assessing the prospects

In this section, we apply the analytical framework developed in Section 2 to assess whether and how these evolving
transparency arrangements serve to further accountability. As such, we analyze, in greater detail, the relations,
standards, and judgments that constitute evolving multilateral climate transparency arrangements.

4.1. Relations

This crucial element of the accountability problématique goes to the heart of whether and how transparency is able to
further accountability in international climate governance. The UNFCCC context is one of state-to-state accountability,
so the key question here is who, that is, which states should be accountable. This question lies at the heart of the notion
of differentiation in the UNFCCC context.

Differential treatment of developed and developing countries has consistently been the make-or-break issue in
multilateral climate politics (Rajamani 2013). It has shaped the fate and effectiveness of the UNFCCC regime, whether
as a primary reason for United States President George W. Bush to withdraw from participation in the Kyoto Protocol
in 2001, or in contributing to the breakdown of the Copenhagen meeting in 2009. Differentiation is a lightning rod for
conflict because it underpins fundamental disagreements about historical and continuing responsibility and burden
sharing for climate actions. These conflicts over differentiating between developed and developing countries over
who has to do what necessarily spill over into who has to be transparent about what.

As we see from the discussion in the previous section, transparency arrangements under both the UNFCCC and the
Kyoto Protocol have been consistently differentiated. For instance, while national communications have to be
submitted by all countries, the reporting requirements and timing are more flexible for LDCs and SIDS. Moreover,
the in-depth review process of such communications only applies to developed country parties. Similarly, while GHG inventories have to be submitted by all parties, the requirements and timing are different and more flexible for developing country parties, and the technical review process only applies to developed country parties. Differentiation is clearest in the transparency arrangements of the Kyoto Protocol, with elaborate reporting and review requirements applicable only to Annex I parties.

Differentiation between developed and developing countries continued with the establishment of two separate transparency systems in the Cancún Agreements (the IAR and ICA), following extensive and contested negotiations over these systems both prior to and following Copenhagen. The terminology selected reflects such debates, with the terms “assessment and review” of the IAR (applicable to developed countries) understood to signal greater stringency and external oversight than the terms “consultation and analysis” of the ICA (applicable to developing countries) (e.g. van Asselt et al. 2010).

Yet the IAR/ICA systems also embodied a move toward greater convergence in transparency arrangements – especially when compared with the Kyoto Protocol – as it introduced some form of international scrutiny for the domestic measures taken by developing countries (Dagnet et al. 2014). Before Copenhagen, this shift had been advocated by developed countries, whereas countries like China and India had opposed such a move, insisting that domestic verification would be sufficient (Dubash 2010; van Asselt et al. 2010). However, as part of a trade-off to strengthen the transparency of support provided, developing countries agreed to greater international scrutiny (Morgan et al. 2010).

In the negotiations leading up to the Paris Agreement, the fault line shifted slightly, with the group of like-minded developing countries (LMDC) – a newly established negotiation coalition including China and India – insisting that the (still differentiated) Cancún transparency arrangements should be the default for developing countries in the new agreement (LMDC 2013), and the US calling for “a single system with built in flexibility” (United States 2013, p. 5). Ultimately, the Paris Agreement confirmed the trend toward convergence through the introduction of an enhanced transparency framework applicable to all countries. However, reflecting the contentious nature of differentiation, the relevant provision includes references to “flexibility” in implementing such an enhanced framework applicable to all, with specific reference to countries’ capacities.

A crucial site of further negotiation now is precisely what such “flexibility” entails (van Asselt et al. 2016). For instance, is it related only to technical capacities, hence suggesting that at some moment flexibility ends when capacities have been sufficiently increased? As the US submission on transparency prior to the Marrakesh COP in November 2016 unequivocally stated: “flexibility is for those developing countries that need it in light of their capacities…,” going on to state that “flexibility can be applied in a number of different ways across the transparency guidelines but provisions that are not linked to capacity will not need flexibility” (UNFCCC 2016, pp. 69–70; italics added). For many developing countries, however, flexibility is related not only to technical and human resource capacities but also to differential burden sharing in the context of common but differentiated responsibilities. For instance, the LMDC group suggests that all developing countries require flexibility (UNFCCC 2016, p. 37), which they see as the basis for fair burden sharing, including in reporting obligations.

Flexibility is thus emerging as a key site wherein the geopolitics of differentiation will continue to be contested, negotiated, and revealed. It is also linked to a discernible shift in framings of differentiation in the UNFCCC in recent years, sought in particular by Annex I parties. This is a shift away from an emphasis on the responsibility component of the UNFCCC principle of “common but differentiated responsibilities and respective capacities” to differentiation almost solely on the basis of capacities. While this focus on capacities does speak in pragmatic terms to developing country needs, and hence is welcomed by many developing countries, including LDCs and SIDS (Rajamani 2016, p. 23), such a shift in framing away from responsibility to capacity has as yet understudied implications for the geopolitics of multilateral climate cooperation.

Contestations over who should be transparent, and whether the transparency burden should be harmonized across countries or remain differentiated, relates also to concerns voiced by developing countries that a common transparency framework may build pressure for greater uniformity of (mitigation) commitments. Even if the types of mitigation actions (e.g. economy-wide emission reduction targets or emissions intensity targets) that developed and developing countries take on vary, developing countries are encouraged by the Paris Agreement to “move over time towards economy-wide emission reduction or limitation targets” (Article 4.4), and a convergence in transparency arrangements may be a precursor for more harmonized mitigation action. Indeed, it is often stated that monitoring emissions is an important first
step and prerequisite for a country to take further mitigation action (see also Ellis & Moarif 2015, p. 17). The concern that transparency might become a means to pressurize developing countries to take on more ambitious targets is voiced in particular by the LMDC group. As India made clear in its submission prior to the Marrakesh COP in 2016:

[T]he transparency framework should not result in the creation of a top-down regime for the establishment of subsequent NDCs or of creating de facto limitations on the extent to which Parties, particularly developing countries, may exercise national determination in shaping and communicating their NDCs (UNFCCC 2016, p. 33).

These divergent views on the meaning and operationalization of the enhanced transparency framework in the context of differentiation imply that countries do see a potentially transformative role for transparency, not only in revealing but also shaping actions. Thus, the transparency system is not only deeply interlinked with the general debate on burden sharing and its accountability dimensions, but might also help push this debate in specific directions.

This brief discussion highlights how transparency relationships under the UNFCCC reflect broader conflicts and negotiations about who should be accountable to whom. We turn next to assessing the “accountability for what” dimension, or the standards of performance against which countries seek to hold each other to account.

4.2. Standards

In the context of the multilateral climate regime, the standards to which transparency arrangements apply refer to commitments of countries under the UNFCCC, including those under the Kyoto Protocol and the Paris Agreement. These relate to climate mitigation, adaptation, and (financial, technological, and capacity-building) support, among others. Thus, such commitments extend beyond specific emission reduction targets to include a wide spectrum of climate actions and support.

As such, transparency arrangements shed light on diverse standards of performance against which country performance is to be assessed. These include obligations, first and foremost, to generate and report on mitigation-related data, such as GHG emissions and removals (through inventories). Others include generating information on the measures taken to implement (mitigation and adaptation) obligations (through national communications and BRs/BUrs). And some standards of performance relate to quantified emission reduction targets. For example, the reporting and review processes under the Kyoto Protocol generate information that allows for the determination of whether a country has met its Kyoto target. The IAR process allows for an assessment of the progress made toward achieving the quantified economy-wide emission reduction targets put forward by developed country parties, following the Copenhagen Accord.

In addition, transparency arrangements have increasingly started to require the reporting and review of information related to various types of support provided to developing countries. Here too, the development of transparency arrangements follows broader contestations in multilateral climate politics. The UNFCCC requires developed countries to provide new and additional financial resources to developing countries, and makes the effective implementation of commitments by developing country parties dependent on the effective implementation of commitments on financial and technological support by developed country parties (Article 4.6). Throughout the last decades, multilateral climate talks have been marked by calls from developing countries for adequate, predictable, and sustainable finance from developed countries.

Against this backdrop, developing countries have in recent years also consistently demanded improved transparency of the (mainly financial) support provided by developed countries (e.g. UNFCCC 2011b, p. 3; LMDC 2014, p. 10; South Africa 2014. p. 7), particularly following the announcement at the 2009 Copenhagen meeting that developed countries would commit to jointly mobilizing US$100 billion annually by 2020. Further measures to strengthen the transparency of (financial) support have been agreed to as a consequence. Under the UNFCCC’s Standing Committee on Finance, a biennial process now specifically reviews flows of climate finance (UNFCCC 2011a). Moreover, developed countries need to provide information on the provision of financial, technological, and capacity-building support as part of their BRs (UNFCCC 2011a). The Paris Agreement continues this trend by establishing a transparency framework for support as well as action. However, in another reflection of accountability conflicts, the emphasis in practice remains on transparency of action, in particular, mitigation-related transparency (e.g. as yet there is no agreed system to report on climate finance; see Roberts & Weikmans 2017).

So far, our discussion has highlighted standards of performance that the transparency framework seeks to make visible. It is equally important to note here, however, the broader political contestations over accountability that are
evident in what climate transparency arrangements do not seek to make visible. First, they do not seek to provide information on parties’ *individual ambition levels*. Although the decision accompanying the Paris Agreement offers basic guidance on the information that needs to accompany parties’ ambitions (i.e. as reflected in their NDCs), this guidance is couched in hortatory language (see UNFCCC 2015, para. 27), and is not linked to the enhanced transparency framework. Likewise, the transparency arrangements reveal little about *collective* ambition. Although the new five-yearly global stocktake included in the Paris Agreement will “assess the collective progress towards achieving the purpose of this Agreement and its long-term goals” (Article 14.1), it remains unclear how the enhanced transparency framework will feed into this process.

Second, the transparency arrangements do not seek to uncover information about the (perceived) fairness of parties’ efforts. Neither the transparency arrangements in the Kyoto Protocol nor in the Cancún Agreements focus on whether the targets (or pledges) that parties have taken on can be considered to be fair. While the Paris Agreement does not change this status quo, it is interesting to note that parties are invited to specify why they think their respective NDCs are fair (and many parties have indeed indicated this in the run-up to Paris, although in quite general terms)⁵. While this shows that discussion on the (perceived) fairness of parties’ efforts is not beyond the realm of the feasible in the international climate regime, the transparency arrangements themselves eschew shedding light on these issues.

In essence, then, the aspects of substantive climate performance that the transparency framework makes visible relate primarily to *monitoring and data generation regarding current national emissions*, and (progress in) *implementing contributions/commitments*, but not how these are related to ambition or fairness of individual efforts. Despite the transformative potential often associated with transparency rhetorically, such an extended scope for transparency is clearly precluded in this contested political context, given that countries are not willing to even negotiate over, much less extend state-to-state accountability, to such aspects. Because ambition or fairness are *not* *standards that parties are (willing to be) held to account for*, transparency arrangements are thus also not called upon to assist in such a holding to account, with implications for its transformative potential.

In conclusion, it is worth noting that, in addition to the substantive standards of performance discussed above, there are a number of *procedural* standards against which countries are judged in the context of UNFCCC transparency arrangements. These relate to the *nature and quality of the reporting about climate actions* (such as emissions trends and implementation) that the transparency framework seeks to make visible. These procedural standards are also the ones used by the ERTs in their review of reports, and include: *transparency* (understood here to mean that information is presented in a way that is clear and understandable, for instance, by explaining underlying methodologies and assumptions); *consistency* (i.e. information is in line with the format or other requirements for submission, and consistent with information reported earlier and elsewhere); *comparability* (i.e. information is comparable to that provided by other parties, for instance, because the same indicators are used); *completeness* (i.e. information provided is complete); *accuracy* (i.e. emission estimates are relatively exact); and *timeliness* (i.e. information is submitted on time).

As we discuss further in the judgment section, assessing performance against even such procedural criteria pertaining to reporting faces various challenges in practice, with implications for the extent to which transparency can further answerability in this context.

### 4.3. Judgments

Following the “who” and “about what” of transparency arrangements discussed above, we turn here to the judgment phase, and consider how reporting and review processes function in practice.

With regard to reporting, the record of mitigation-related reporting by developed country parties is generally seen as adequate, albeit with some variation (Ellis & Moarif 2015, p. 22). For developing countries, the challenge of ever more regular and comprehensive reporting can be discerned from the fact that, by the end of 2016, only 35 developing countries had submitted their first BUR (which were due by the end of 2014).⁶ Although reporting requirements for developing countries are less stringent than those for developed countries, particularly in the pre-Paris era, this record suggests that developing countries are experiencing difficulties with aspects of reporting. This may be related, among others, to lack of financial resources, data, or established domestic reporting infrastructures (Ellis & Moarif 2015, p. 24). Thus, reporting challenges may be associated in many instances with capacity constraints.

This framing is underlined by the Paris Agreement, which has put into place a new Capacity Building Initiative for Transparency (UNFCCC 2015, para. 94). Given that Annex I countries’ capacities to report on emissions trends and implementation are far enough advanced, the focus of transparency-related activities and debates within the UNFCCC
is now increasingly shifting to developing country transparency and on the means to enhance this, including through capacity building.

It is unclear, however, what the implications of such ever expanding infrastructures of transparency in developing countries might be for securing greater accountability of collective climate action through the Paris Agreement’s enhanced transparency framework. Although capacity constraints in developing countries are real and pressing, reporting shortfalls may be related to factors other than capacity, such as an unwillingness of a party to subject itself to international reporting at predetermined intervals. China, for example, only submitted its BUR in January 2017, more than two years after the deadline. The experiences to date within non-Annex I parties in generating BURs, and their political willingness to do so, have not sufficiently been analyzed, suggesting a key gap in the knowledge required to assess the transformative potential of transparency in the context of climate action.

As noted earlier, the growing focus on developing country capacities to report at ever more comprehensive levels also raises the question whether the very act of generating and sharing information (being transparent) also generates obligations for actions. This is, arguably, where the transformative power of transparency lies, insofar as reporting and review may facilitate taking additional actions, rather than merely reporting on existing ones. The implications of such effects are likely to remain the subject of contentious negotiation in this multilateral context, even as their beneficial aspects may also become more apparent. For example, the transparency framework under the Paris Agreement may provide new opportunities for collaboration and support in devising additional actions, particularly for developing countries establishing such processes of information generation and reporting for the first time. It might also generate information that developing countries, called upon to report for the first time, can put to use fruitfully in their domestic contexts in devising their own climate action priorities, regardless of the impact of such information on furthering accountability within the UNFCCC. With these processes only now getting underway, how they will work and to whose benefit remain important issues to analyze further.

Moving from experiences with reporting to those pertaining to review (as the second element of the judgment phase), preliminary assessment suggests that UNFCCC international review processes tend to eschew making judgments about whether (substantive or even procedural) standards of performance are being met, regardless of whether they are carried out by technical experts or involve a state-to-state multilateral assessment process. Instead, they have largely functioned in a manner that avoids individual “naming and shaming,” or for that matter, even aggregate political judgment about either reporting content or quality.

With regard to the first step in the review process, the in-depth expert reviews of national communications mandated under the UNFCCC (for both developed and developing countries), these are not intended to include political assessments of the measures adopted (Yamin & Depledge 2004, p. 340), with expert reviewers instructed to refrain from political judgments. Furthermore, their political consideration within the UNFCCC context is also minimal. The outcomes of these technical reviews are forwarded to the SBI for consideration, yet there is no follow-up required from the party in question and little debate about their content within the SBI.

Under the Kyoto Protocol’s transparency arrangements, the stakes were raised, as the outcome of an ERT review could lead to “questions of implementation,” which could subsequently lead to a state being brought before the Protocol’s Compliance Committee. As such, although experts are usually required to function in their personal capacity, the technical expert reviews were a de facto site for political negotiation. While the ERTs are ostensibly independent, they are often the same government officials involved in their own country’s reporting. Even as the ERTs involved in the reviews of Kyoto Protocol reports have increasingly become part of a (political) dialogue with parties amounting to compliance facilitation (Huggins 2015), they also “have an interest not to come down too hard on [other countries] or expose them during the review of the national communication or inventory, for this could lead to similar treatment of their own country’s reports” (Zahar 2015, p. 75).

The above notwithstanding, country reports and reviews can provide valuable information to other parties and observers (Yamin & Depledge 2004), which can facilitate the holding to account of states. Moreover, in some cases, ERTs also carry out a substantive assessment of a party’s progress. For instance, in its review of Canada’s fifth national communication in 2012, the ERT “noted with strong concern that on the basis of the information provided … and during the review, Canada could potentially become non-compliant with its commitments under Article 3, paragraph 1, of the Kyoto Protocol [i.e. its Kyoto target]” (UNFCCC 2011c, para. 83). While the ERT thus flagged potential non-compliance, the actual engagement with the party had to be left to the Protocol’s Compliance Committee – which ultimately failed to take it up (Zahar 2015, p. 79).
The second stage of review and the final step in the judgment phase of current UNFCCC transparency arrangements is the international party-to-party peer review established under the Cancún agreements: the multilateral assessment for Annex I parties under IAR, and facilitative sharing of views for non-Annex I parties under ICA. By their very design, these are intended to be political processes, in which countries are to provide an account of their performance and be subject to questioning from their peers. They involve, by and large, the same government officials who are part of country delegations simultaneously negotiating in the climate talks.

The multilateral assessments that have taken place to date have included a large number of questions posed by parties to each other, for instance related to individual parties’ use of market-based mechanisms and the progress made in achieving climate pledges (Kong 2015). Although given the recent nature of the multilateral assessment process, empirical analyses are few and far between, this process has been said to, inter alia: create greater clout at the domestic level for ministries involved in implementation, contribute to policy exchange and learning, clarify technical challenges in reporting, and offer space for asking “political” questions (Deprez et al. 2015, p. 12; Briner & Moarif 2016, p. 31). The facilitative sharing of views offers a similar forum for information exchange with regard to developing country reporting. However, both processes are hampered by limited participation by states. This reflects resource limitations: for smaller countries, it is not always possible to engage in detail with the lengthy reports and their reviews (Briner & Moarif 2016, p. 31). Moreover, it remains to be seen whether and how these state-to-state processes produce outcomes that further answerability, let alone change state behavior.

A striking illustration of how even this peer-to-peer review of performance eschews political judgment was evident during an SBI discussion of experiences and lessons learned from a multilateral assessment session in Bonn in June 2015. During this discussion, Annex I parties categorically rejected a suggestion advanced, inter alia, by India and Brazil that the SBI could note that the process had revealed some gaps in Annex I reporting, thereby highlighting its value for continuous learning and improvement. The language on “gaps in reporting” as one of the lessons learned proved untenable, however, for the European Union and other Annex I parties.7

Avoiding political judgments is likely to be a characteristic also of the enhanced transparency framework under the Paris Agreement, which is to “be implemented in a facilitative, non-intrusive, non-punitive manner, respectful of national sovereignty” (Article 13.3). This means that reporting and review arrangements, as currently organized or envisioned, do not arrive at what is needed for furthering accountability: a judgment.

Conclusion: While transparency advances, accountability recedes?

We began our analysis by noting that transparency is widely assumed to be essential for securing greater accountability. Our exploratory analysis above points to another proposition with regard to this relationship: that transparency is rather a site mirroring climate accountability conflicts.

Our analysis shows that the scope and practices of existing transparency arrangements reflect ongoing disputes around responsibility, differentiation, and burden sharing for climate action, and hence around who is to be held to account and for what. Instead of transparency mediati ng conflicts (as is a dominant assumption) and thereby facilitating accountability, our analysis suggests that existing UNFCCC systems of transparency may mirror these disputes in their scope and design. This is evident in the manner in which contested accountability relations, standards of performance, and judgments are reflected in existing transparency arrangements. With regard to relations, we find that the contested negotiations over differentiation between developed and developing countries that have been a red thread throughout the development of the climate regime also re-emerge in the question of who should be transparent. In terms of standards, our analysis reveals that the scope of current transparency arrangements is limited to holding to account countries for monitoring emissions and for making progress toward implementing existing commitments/contributions.

As has been widely noted, these commitments and contributions are, in and of themselves, currently inadequate to meet the long-term objectives of the UNFCCC and the Paris Agreement. This notwithstanding, achievement of these contributions also falls outside the scope of existing UNFCCC accountability (and thus transparency) arrangements (with the notable exception of the Kyoto Protocol’s compliance mechanism). This is also the case for the Paris Agreement, which does not include a legally binding obligation for any country to implement, let alone achieve, its NDC (and hence only calls for transparency regarding progress made toward implementing an NDC). Furthermore, substantive performance criteria, such as ambition or fairness, are not standards against which countries’ climate actions are being judged in this multilateral context, and hence transparency arrangements are also not designed to shed light on these aspects.
With regard to processes relating to reaching judgments, our analysis shows that existing UNFCCC transparency arrangements are predominantly facilitative (again, with a limited exception in the case of the Kyoto Protocol’s compliance mechanism), with the Paris Agreement continuing this trend for both developed and developing countries.

We conclude then that there is only limited answerability through transparency within the UNFCCC, particularly with regard to ambition and burden sharing to address climate change. Answerability through transparency is confined, in this multilateral context, to revealing progress made on implementing existing commitments, with virtually no answerability for actual achievement of commitments or whether they reflect ambition or fairness. Furthermore, there is little clear political judgment about compliance, much less legal enforceability of any of these aspects at the international level.

In light of the above, our analysis raises the provocative question whether evolving UNFCCC transparency arrangements might even distract from the search for more far-reaching accountability in this global context. As we noted earlier, one implication of the shift toward a common transparency system is an ever-growing focus on developing country transparency within the UNFCCC, as reflected, for example, in efforts to build capacity for transparency. While capacity constraints and needs are real in these countries, the relevant accountability question becomes whether we are barking up the wrong tree here, in shifting the focus of attention in UNFCCC transparency actions and debates onto the issue of developing country capacity to report.

This focus on capacity building is aligned, in our view, with a dominant framing of reporting and review as being largely technical processes, implying that the only hurdle to transparency’s potential to furthering accountability and enhancing trust is the building up of capacities of developing countries to match those of developed countries (rather than, e.g. broadening the scope of UNFCCC transparency arrangements to make visible, and hence hold to account for, more stringent standards such as ambition and fairness of individual efforts, including those of the largest polluters).

Long-standing national sovereignty constraints clearly militate against such far-reaching state-to-state accountability in this contested context, and it is worth noting that the word accountability does not appear in the Paris Agreement. Given enduring and hard-to-cross political fault lines over enhancing state-to-state accountability regarding ambition and fairness, a technocratic emphasis on capacity building within the Paris Agreement’s transparency arrangements becomes a default option, one that is aligned with an oft-stated assumption of many policy analysts and academics alike: that more and better information, generated and consistently reported by all in a process of continuous improvement, is critical to achieving more ambitious climate action. Our analysis of transparency politics in the UNFCCC gives pause to this dominant framing, by showing that the scope, practices and effects of UNFCCC transparency systems are inextricably tied up with (and mirror) first-order conflicts over the scope of accountability and burden sharing in this multilateral context, rather than transcending such conflicts.

This and other implications of our exploratory analysis suggest a future research agenda for analyzing accountability through transparency within multilateral climate politics, but also more generally. One question is whether and how to operationalize a procedural criterion for transparency systems that could facilitate more far-reaching accountability (also regarding ambition), namely the requirement to ensure comparability of action. This is the case particularly if, as Ellis et al. (2011) usefully distinguish, one considers political comparability (comparing efforts) rather than technical comparability (e.g. whether reports use the same metrics). To date, political comparability has remained out of reach. The Paris Agreement also includes references to comparability, hence it is a pertinent question whether and how this will be operationalized within its transparency framework, including how differentiation may be addressed.

Another key question is how UNFCCC transparency arrangements might serve to further ex-ante accountability in this context of anticipatory governance, given the transformative changes necessary to achieve the Paris Agreement’s goals. While the global stocktake mandated under the Paris Agreement to be held at five-yearly intervals from 2023 onwards is intended to play a key role in enhancing (collective) ex-ante accountability, and potentially also collective ambition, its details are yet to be decided. Furthermore, it is unclear how the outcomes of the enhanced transparency framework will feed into the global stocktake, making this an important issue for further research.

This also brings to the fore another key issue for future analyses of transparency and accountability in multilateral climate politics: the informal role of non-state actors and/or domestic accountability mechanisms in enhancing the formal and partial state-to-state accountability currently operationalized within the UNFCCC. How can non-state actors bolster accountability in this multilateral context by serving as intermediaries or leveraging information generated through the formal transparency system (van Asselt 2016)? And how might such efforts feed into the geopolitics of differentiation or the effort to strengthen collective ambition in this multilateral context?
In conclusion, and even as many gaps in understanding remain, our exploratory analysis suggests that widely assumed links between enhanced transparency and greater accountability do not always materialize. Instead, we show how transparency is a site wherein long-standing, contested aspects of collective action on climate change are being negotiated, reinterpreted, and operationalized. As such, systematic and context-specific analyses of the transparency–accountability relationship remain important and timely.

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Notes

1 UNFCCC sessions attended include Warsaw 2013, Bonn 2014, Geneva 2015, Bonn 2015 (June and October), Paris 2015, Bonn 2016 (May), and Marrakesh 2016.
2 http://unfccc.int/national_reports/annex_i_natcom/submitted_natcom/items/7742.php.
3 See http://unfccc.int/kyoto_protocol/true-up_process/items/9023.php.
5 See, for example, the contributions by Australia, China, the European Union, India, and the United States at: http://unfccc.int/focus/indc_portal/items/8766.php.
6 http://unfccc.int/national_reports/non-annex_i_natcom/reporting_on_climate_change/items/8722.php.
7 SBI 42, held in Bonn, June 2015. Observation of an SBI discussion on the lessons learned from the multilateral assessment process undertaken on June 4 and 5.

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