



2BS voluntary scheme
Annual Legal Reporting
The calendar year 2019

Submission date: 29 April 2020

Introduction

This report to the Commission from the 2BS voluntary scheme covers each of the points set out in the new paragraph 6 of Article 18 of the Directive (EU) 2015/113 amending the Directive 2009/28/EC.

As at the 31st of December 2019, the 2BS voluntary scheme had 593 certificates in 18 countries and 6 active recognised certification bodies [CB], one of which has its head office abroad (RINA).

“Intertek Control” for internal strategic positioning abandoned the certification RED under 2BS. Most of its clients have been transferred to another certification body, “Certis”

Baltic Control has, so far, not done any 2BS audits. In the absence of qualification of new auditors in 2020, this CB will be removed from the 2BS internet site.

The number of certified entities at the end of 2019 remains stable compared to the previous year.

The worldwide 2BS certificates distribution is as follows

a. per region:

| | | |
|----------------|-----|-------|
| European Union | 528 | 89,0% |
| South America | 59 | 9,9% |
| North America | 5 | 0,8% |
| East Europe | 1 | 0,2% |

b. per country:

| | |
|----------------|-----|
| France | 427 |
| Argentina | 43 |
| Italy | 28 |
| Spain | 27 |
| Greece | 23 |
| Paraguay | 12 |
| Sweden | 9 |
| Belgium | 6 |
| USA | 4 |
| Suisse | 4 |
| Uruguay | 2 |
| Brazil | 2 |
| Czech republic | 1 |
| Ukraine | 1 |
| Netherlands | 1 |
| Canada | 1 |
| Denmark | 1 |
| Romania | 1 |

c. per scope of activity

| | |
|-----------------------------------|-------|
| FGP | 59,2% |
| FGP, Trader | 13,5% |
| Trader | 8,9% |
| Distillery | 5,1% |
| Biodiesel Plant | 4,2% |
| Collection Point | 2,5% |
| Bioethanol Plant | 2,2% |
| Oil Mill, Trader | 1,0% |
| Oil Mill | 0,8% |
| Trader, Blender | 0,7% |
| FGP, Oil Mill, Trader | 0,7% |
| Oil Mill, Oil Refinery | 0,7% |
| Oil Mill, Oil Refinery, Trader | 0,2% |
| Oil Refinery | 0,2% |
| Collection Point, Point of Origin | 0,2% |

d. per certification body

| Certification Body [CB] | 2018 | 2019 | Annual Variation | Share |
|--------------------------|------|------|------------------|-------|
| Control Union (France) | 287 | 300 | 5% | 51% |
| Bureau Veritas (France) | 154 | 142 | -8% | 24% |
| Certis (France) | 89 | 113 | 27% | 19% |
| Ocacia (France) | 29 | 28 | -3% | 5% |
| Intertek (France) | 28 | 0 | -100% | 0% |
| BS Qualicert (Belgium) | 3 | 4 | 33% | 1% |
| Rina (Italy) | 3 | 6 | 100% | 1% |
| Baltic Control (Denmark) | 0 | 0 | 0% | 0% |
| | 593 | 593 | | |

e. in terms of tonnage of certified feedstock

| Raw materials | Certified tones | % |
|--|-----------------|---------|
| Soybeans | 6 308 052 | 33,22% |
| Rapeseed | 4 738 331 | 24,96% |
| Wheat | 2 658 679 | 14,00% |
| Sugar Beet | 2 397 756 | 12,63% |
| Corn | 1 362 845 | 7,18% |
| Sunflower seed | 924 548 | 4,87% |
| Grape marcs and wine lees | 331 586 | 1,75% |
| Other oil crops | 112 283 | 0,59% |
| Other feedstock | 50 680 | 0,27% |
| Other cereals | 27 158 | 0,14% |
| Other waste vegetable or animals oils | 20 681 | 0,11% |
| Used cooking oil | 19 091 | 0,10% |
| Biomass fraction of industrial waste | 16 213 | 0,09% |
| Animal fats classified as categories 1 and 2 | 15 274 | 0,08% |
| Bio-waste | 2 967 | 0,02% |
| Total général | 18 986 144 | 100,00% |

f. in terms of tonnage of certified biofuels

| Product | 2BS certified tonnes | % |
|----------------------------------|----------------------|------|
| Biodiesel | 1 762 838 | 56% |
| Bioethanol | 744 798 | 24% |
| Pure vegetable oil | 304 452 | 10% |
| HVO (Hydrotreated Vegetable Oil) | 259 770 | 8% |
| Other | 82 851 | 3% |
| Total général | 3 154 709 | 100% |

g. in terms of type of certified feedstocks per “First gathering entities and “collection points”

| 2BS collections Points (Country and raw materials) | Tonnes of raw materials | Type of feedstock per country % | Tonnage country ranking % |
|--|-------------------------|---------------------------------|---------------------------|
| France | 9 948 888 | 100,00% | |
| Rapeseed | 3 632 533 | 36,51% | 52,40% |
| Sugar Beet | 2 366 451 | 23,79% | |
| Wheat | 2 179 275 | 21,90% | |
| Corn | 708 114 | 7,12% | |
| Sunflower seed | 654 514 | 6,58% | |
| Grape marcs and wine lees | 331 586 | 3,33% | |
| Other feedstock | 50 680 | 0,51% | |
| Biomass fraction of industrial waste | 16 213 | 0,16% | |
| Soybeans | 7 473 | 0,08% | |
| Used cooking oil | 2 049 | 0,02% | |
| Argentina | 4 312 714 | 100% | 22,72% |
| Soybeans | 4 312 714 | 100% | |
| Brazil | 1 539 195 | 100% | 8,11% |
| Soybeans | 1 539 195 | 100% | |
| Ukraine | 602 089 | 100% | |
| Rapeseed | 314 220 | 52,19% | 3,17% |
| Corn | 278 367 | 46,23% | |
| Soybeans | 9 502 | 1,58% | |
| Spain | 395 591 | 100% | |
| Corn | 339 796 | 85,90% | 2,08% |
| Rapeseed | 55 795 | 14,10% | |
| Sweden | 316 140 | 100,00% | |
| Wheat | 212 142 | 67,10% | 1,67% |
| Rapeseed | 76 840 | 24,31% | |
| Other cereals | 27 158 | 8,59% | |
| Greece | 311 789 | 100,00% | |
| Sunflower seed | 143 955 | 46,17% | 1,64% |
| Other oil crops | 112 283 | 36,01% | |
| Rapeseed | 24 112 | 7,73% | |
| Used cooking oil | 17 042 | 5,47% | |
| Other waste vegetable or animals oils | 9 425 | 3,02% | |
| Soybeans | 4 972 | 1,59% | |
| Australia | 304 000 | 100% | |
| Rapeseed | 304 000 | 100% | 1,60% |
| Belgium | 280 285 | 100,00% | |
| Wheat | 267 262 | 95,35% | 1,48% |
| Rapeseed | 12 606 | 4,50% | |
| Corn | 417 | 0,15% | |
| Romania | 212 259 | 100,00% | |
| Sunflower seed | 107 456 | 50,62% | 1,12% |
| Rapeseed | 104 803 | 49,38% | |
| Canada | 149 438 | 100% | |
| Rapeseed | 149 438 | 100% | 0,79% |
| United States | 112 959 | 100% | |
| Soybeans | 112 959 | 100% | 0,59% |
| Moldova, République de | 71 716 | 100% | |
| Rapeseed | 57 985 | 80,85% | 0,38% |
| Sunflower seed | 13 731 | 19,15% | |
| Italy | 63 987 | 100% | |
| Soybeans | 23 621 | 36,92% | 0,34% |
| Animal fats classified as categories 1 and 2 | 15 274 | 23,87% | |
| Other waste vegetable or animals oils | 11 256 | 17,59% | |
| Rapeseed | 5 977 | 9,34% | |
| Sunflower seed | 4 892 | 7,65% | |
| Bio-waste | 2 967 | 4,64% | |
| Czech Republic | 31 305 | 100% | |
| Sugar Beet | 31 305 | 100% | 0,16% |
| Germany | 22 | 100% | |
| Rapeseed | 22 | 100% | 0,0001% |
| Total général | 18 986 144 | | 100,00% |

This report is based on the best information available covering the following eleven subjects listed from (a) to (k)

(a) The independence, modality and frequency of audits. Details about these topics are in the scheme documentation at the time the scheme concerned was approved by the Commission and also about industry best practice.

Independence, modality and frequency of audits

Independence

The audits are carried out by independent certification bodies. They are all accredited by EA Members and MLA signatories, namely, COFRAC (France) and ACCREDIA (Italy).

2BS recognized certification bodies are identified on the 2BS internet site. The contract terms between 2BS and the recognized certification bodies are anchored to the procedures of 2BS, namely the requirements for the certification process, 2BS-PRO-02¹, where the procedures for the endorsement of certification bodies, training and approval of auditors and experts can be found.







The above set of requirements ensure that the management of the certification process is carried out in a competent, consistent and impartial manner.


Modality and frequency of audits




In addition to the rules, 2BS has further reinforced the prospective alert scheduling signs by structuring the information available in real-time for the certification body to manage audit scheduling.


For instance, scrolling down in the “Follow up audit” cell, the historic audit tracking gives the certification body prospective scheduling information. Action can then be taken before the certificate is automatically suspended if audit schedules are not compliant.




3 Follow-up audit


| Economic operator | 2BS numero | Initial date of certification cycle | End date of certification | Last audit | Number of days before suspension | None confirmed | # |
|--------------------------|------------|-------------------------------------|---------------------------|------------|----------------------------------|----------------|---|
| ALSO srl | 289070027 | 01/04/2017 | 26/01/2022 | 24/04/2019 | 36 | 0 |   |
| ENE REFINING & MARKETING | 289070028 | 15/01/2017 | 10/01/2022 | 19/07/2019 | 153 | 0 |   |
| CAVRO EXTRA | 289070029 | 24/10/2019 | 23/10/2024 | 14/10/2019 | 208 | 0 |   |





MY ACCOUNT


-  My profil
-  My subscriber settings
-  Documents from 2BS voluntary scheme




AUDITOR PERIL


-  My 2BS auditor profil
-  My certification body
-  Online questionnaires









RINA SERVICES SPA

-  My certification profile
-  Recognition file
-  History of your actions


MY TEAM OF AUDITORS

-  Active(s) auditor(s) **3**
-  Inactive(s) auditor(s) **0**


ECONOMIC OPERATOR

-  New operator **1**
-  Certificates up to date **4**
-  Follow-up audit **3**
-  Renewal audit **0**
-  Suspended certificate **0**
-  All none archived certificates **8**
-  Archives **23**

¹ [https://www.2bsvs.org/documents/public_restraint/2BS-PRO-02%20Procedure%20for%20the%20Verification%20Process%20v3.13%20\(en\).](https://www.2bsvs.org/documents/public_restraint/2BS-PRO-02%20Procedure%20for%20the%20Verification%20Process%20v3.13%20(en).)

2BS Scheme documentation

In 2019 the 2BS-PRO-02 procedure, was updated

- to simplify the wording to make the document easier to understand by users.
- to complete and update
 - section 1.1.2, Role of the certification body
 - section 1.1.3, Control of certification bodies, namely the introduction of benchmark audits
 - section 1.4, Non-conformities
 - section 1.6, Certificate of Conformity
 - section 1.9, Suspension or termination of a certificate
 - section 2.8, Collection points (wastes and residues)
 - section 4, Procedures for the training and approval of auditors

2BS scheme documentation² is available on the 2BS internet site.

Mutual recognition with other voluntary schemes

Voluntary schemes with **mutual recognition** established:

- Feedstock, materials and biofuels (wastes & residues): ISCC, RSB & REDcert,
- Feedstock exclusively: RTRS, SSAP, Austrian Agriculture Certification scheme

The mutual recognition with ISCC and RSB was extended for wastes & residues in 2019, in January and August respectively.

(b) The availability of, and experience and transparency in the application of, methods for identifying and dealing with non-compliance, with particular regard to dealing with situations or allegations of serious wrongdoing on the part of members of the scheme.

No allegations of serious wrongdoing on the part of members of the scheme have come to the knowledge of 2BS.

Under the regular monitoring activities,

1. From member states, on the 21st of June 2019 a UK sustainability representative visited the Bazancourt plant, a 2BS certified entity (2BS010001) to assess the conditions and the conformity of the production of bio-ethanol from starches and slurry with reference to the practical implementation of the RTFO requirements, in particular communications no 1, from 24.01.18 and no 3 from 26/02/18. Assessment results were that the plant process was in conformity.
2. From 2BS, (11) eleven benchmark audits were carried out in 2019, mainly focused on the wastes and residues supply chain, collection points and production of biofuels. See section (j).

² <https://www.2bsvs.org/scheme-requirements-and-documents.html>

(c) transparency, particularly concerning the accessibility of the scheme, the availability of translations in the applicable languages of the countries and regions from which raw materials originate, the accessibility of a list of certified operators and relevant certificates, and the accessibility of auditor reports

List of certified operators and relevant certificates

The list of valid and withdrawn certificates is available on <https://www.2bsvs.org/certificats-valides.html>.

The board meeting of 12th December 2019 instructed the certification bodies to publish the 2BS certificates of last interfaces, in addition, to the remaining certified entities.

The certification information which was published includes appendices I (list of the sites in the scope of the certificate) and II (input materials, outgoing products and type of GHG calculations)

Upon receiving an authorised request, the 2BS Association supplies the audit files (audit plan, checklists, and audit reports)

Applicable languages

Standards, procedures, guidelines, online audit tests and auditor training supporting documentation are available in English and French. The 2BS team can handle oral and written discussions in Spanish and Portuguese.

(d) stakeholder involvement, particularly regarding the consultation of indigenous and local communities before decision making during the drafting and reviewing of the scheme as well as during audits and the response to their contributions.

No contextual need was identified in 2019 to consult indigenous and local communities, regarding the scope of the 2BS Voluntary scheme concerning the geographic certification of feedstock (type and origin), materials (type and origin) and products (biofuels & bio-liquids).

(e) the overall robustness of the scheme, particularly in light of rules on the accreditation, qualification and independence of auditors and relevant scheme bodies.

Certification bodies – Auditor online testing

According to procedure 2BS-PRO-02, section 4, course materials and on-line tests are updated every year based on:

- o the clarifications of, or changes to, the requirements of the Renewable Energy Directive, published in the current year by the European Commission.
- o the lack of harmonisation of auditors' interpretations identified during desk-studies and integrity audits, concerning the requirements of 2BS auditing standards and certification procedures,
- o the difficulties of interpretation brought to the attention of the 2BS Association by the Certification Bodies by email or during the harmonisation meetings (2 meetings a year)

The following tables gives an overview of the auditors by certification body who took the online test (one per audit standard) in 2019 and the first quarter of 2020:

2019

| 2019 | 2BS standards | | |
|-------------------------------------|--------------------|--------------------|----------------|
| Certification Bodies | 2BS-STD-01 => Q1.3 | 2BS-STD-02 => Q2.3 | Nb of auditors |
| CONTROL UNION INSPECTIONS FRANCE | 22 | 20 | 42 |
| BUREAU VERITAS CERTIFICATION FRANCE | 21 | 10 | 31 |
| CERTIS | 7 | | 7 |
| OCACIA | 3 | 3 | 6 |
| RINA SERVICES SPA | 3 | 3 | 6 |
| Intertek Certification France | 3 | | 3 |
| Nb of auditors | 59 | 36 | 95 |

2020 (first quarter)

| 2020 | 2BS standards | | |
|-------------------------------------|--------------------|--------------------|-------|
| Certification bodies | 2BS-STD-01 => Q2.4 | 2BS-STD-02 => Q2.4 | Total |
| CONTROL UNION INSPECTIONS FRANCE | 22 | 24 | 46 |
| BUREAU VERITAS CERTIFICATION FRANCE | 17 | 12 | 29 |
| CERTIS | 8 | | 8 |
| RINA SERVICES SPA | 3 | 3 | 6 |
| OCACIA | 3 | 3 | 6 |
| B&S Qualicert sprl | 1 | | 1 |
| Total | 54 | 42 | 96 |

According to the on-line test results, certification bodies are fully responsible for scheduling customized training for those auditors with test marks below 70%. This practice is verified during the integrity audits.

The number of qualified auditors for the 2BS audit segment size is sufficient to respond to the market demand.

As stated in the introduction section, Baltic Control will be removed from the 2BS internet site in the absence of auditor qualification training in 2020 with at least two auditors.

Certification bodies – Foundation courses

Three foundation qualification courses have been carried out in

- USA (Plantation) – March 2019 (5 delegates, 4 succeeded)
- Argentina (Buenos Aires) - January 2020 (6 delegates, 5 succeeded)
- Spain (Madrid) – January 2020 (3 delegates, 3 succeeded)

2BS Governance activity

Seven (7) Steering Committee meetings, two (2) Board Meetings, one (1) Ordinary General Meeting and two (2) Harmonisation meetings with certification bodies were held in 2019.

The 2BS Ethical committee participated in the board meetings of the 16th of April and the 12th of December 2019. The 2BS Board made no specific referral to the Ethical Committee in 2019.

The extension of the scope of 2BS (EU) to “chemicals & bio-plastics” and “sustainable food” is under discussion at board level.

Meetings with agronomical experts from technical institutes, certification bodies and operators have been organised during 2019, to discuss about calculation of actual agricultural GHG factors encompassing e_{ec} and e_{sca} .

(f) Market updates of the scheme, the amount of feedstock and biofuels certified, by country of origin and type, the number of participants.

Improvement in the process of gathering and verifying data from certified entities

An additional part of the scope of certification⁽¹⁾ going beyond the standards⁽²⁾, with which certified companies must comply, facilitated the monitoring of the quality of the data input by the clients.

| (1) Type of entities certified | (2) 2BS Standards |
|--|---|
| <ul style="list-style-type: none"> FGP FGP, Trader Trader Distillery Biodiesel Plant Collection Point Bioethanol Plant Oil Mill, Trader Oil Mill Trader, Blender FGP, Oil Mill, Trader Oil Mill, Oil Refinery Oil Mill, Oil Refinery, Trader Oil Refinery Collection Point, Point of Origin | <ul style="list-style-type: none"> ○ 2BS-STD-01 (Collection of raw materials) ○ 2BS-STD-02 (Processing and trade of biofuels and raw materials) |

This monitoring check demonstrated that from time to time:

- auditors have not verified the requirement
- auditors have not verified the quality of the input data
- clients have not understood the requirement and have wrongly input the data

Reminder of the data monitoring & gathering process

- The client enters its reporting data into a dedicated 2BS software system.
- The system generates the record (the audit evidence) for audit purposes facilitating audit verification.
- Each time a client completes its data gathering process, the system notifies 2BS.
- The data is automatically split into the dedicated fields of the Excel spreadsheet provided by the European Commission
- This report and the excel spreadsheet are transmitted in the same message to the European Commission before the 30 April 2020.

2019 consolidated results

2BS data is supplied in an excel spreadsheet format and separated file. This file is transmitted with this report in the same message to the European Commission

(g) The ease and effectiveness of implementing a system that tracks the proof of conformity with the sustainability criteria that the scheme gives to its member(s). Such a system is intended to serve as a means of preventing fraudulent activity through detection, treatment and follow-up of suspected fraud and other irregularities and, where appropriate, recording the number of cases of fraud or irregularities detected.

When auditing, certification bodies do not sample audit requirements. Each requirement must be verified.

During the audit process, conformities and non-conformities are identified in the audit checklists.

Whenever non-conformities are identified, auditors must reference the failure to the precise standard requirement and supply the relevant audit evidence.

The severity of a non-conformity (critical, major, and minor) is linked to the requirements of the standards. Frauds are either critical nonconformities identified during an audit leading to the suspension of a certificate or demonstrated factual evidence of non-conformities (after investigation) supplied by third parties for the attention of 2BS.

Section 1.4 of the procedure 2BS-PRO-02, version 3 describes the non-conformity treatment process.

(h) Options for entities to be authorised to recognise and monitor certification bodies.

The 2BS secretary general is empowered by the board to manage the recognition process (acquisition and loss) as defined in the governance procedure 2BS -PRO-01, section 1.2.

Certification bodies – New recognition

No additional certification body [CB] has been recognised in 2019.

There have been no changes to the CB recognition procedure - section 1 of procedure 2BS-PRO-02 v3.

Certification bodies - Loss of recognition

One certification body, Intertek lost its recognition in the last quarter of 2019. The lack of a 2BS management control structure at CB level, together with a progressive reduction in audit resources, have been identified. A review report determined the end of the contractual relationship between 2BS and Intertek.

Most of the certified clients have been transferred to Certis, another recognised regional certification body.

Certification bodies – Recognition (specific case)

Baltic control is a Danish certification body whose auditing resources have never been used to audit against 2BS standards. A formal foundation training evaluation would be required for any new 2BS auditor before the acceptance of a contract with a new client.

In the absence of a commitment to perform 2BS certification activity in 2020, Baltic Control will lose its recognition in 2020.

(i) Criteria for the recognition or accreditation of certification bodies.

There are no changes regarding the main procedures that govern the above criteria, i.e., procedures 2BS-PRO-01 (governance pillar) and 2BS-PRO-02 (certification pillar), available on the 2BS internet site.

(j) Rules on how the monitoring of the certification bodies is to be conducted.**Certification bodies – Monitoring process**

In accordance with the last revision of the procedure 2BS-PRO-03 v2, “Requirements for the Certification Process”, benchmark audits have been deployed in 2019 and focused on economic operators where the risk of fraud is important, namely biofuel conversion chains from UCO.

This change has reinforced and diversified the 2BS integrity audit program which now goes further than witnessed audits.

An explanatory operating model³ for system users and certification bodies was made available on the 17th August 2019. The benchmark audits have started in 2019.

Certification bodies – Documentary audits

2019 documentary audits have been focused on two certification bodies: Bureau Veritas (11 files) and Qualicert (4 audit files).

The non-satisfactory assessment results from the documentary audit concerning Bureau Veritas, are the reason for the benchmark audits decided at the end of 2019 (October and November) and 2020 (January). Qualicert’s assessment results are in line with 2BS requirements.

Certification bodies – Witnessed audits

Three certification bodies (Ocacia, Certis and RINA) have gone through the witness audit process during 2019. Ocacia and RINA’s assessments processes have a very satisfactory compliance level.

The final results of the audits of Certis not yet available.

Certification bodies – Benchmark audits

The first benchmark audits have concentrated on one certification body, Bureau Veritas, and two countries: Italy (8 files) and Greece (3 files). The audits were carried out between October 2019 and the 31st of January 2020.

In accordance with section 1.3.4 of the procedure “Government and Management of the 2BS voluntary scheme”, 2BS-PRO-01 and 1.1.4 of the procedure “Requirements for the certification process”, 2BS-PRO-02 relating to the exclusion of a CB from the panel of certifiers, the 2BS Board notified Bureau Veritas of a first notified warning (scale A) for recurrent failures to apply 2BS standards and procedures and to resolve previously identified corrective action requests over the previous 12 months.

³ https://www.2bsvs.org/documents/public_restraint/Contre%20audits_Benchmark%20audits.pdf

2BS intends to pursue documentary, witnessed and benchmark audits throughout the rest of 2020 to assess the results of the corrective actions that will be taken by Bureau Veritas France.

Certification bodies – Meetings

Two (2) harmonisation meetings took place with the recognised certification organisations which were based in France, on the 3rd of June and on the 2nd of December 2019. The agenda for these meetings was specifically drawn up to cover improvements in the certification chain and it incorporated operational feedback from 2BS surveillance activity, customers, and certification bodies.

The discussions dealt with the following core elements:

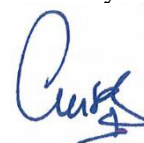
| 3 rd of June 2019 | 2 nd of December 2019 |
|---|---|
| <ul style="list-style-type: none"> ○ Summary of 2BS activities in 2018 ○ Certification procedure (2BS-PRO-02) – Impact of the last update (benchmark audits among other subjects) ○ Evolutions of the 2BS platform (certificates, audit scheduling, suspension of certificates) ○ Mutual recognition with other VS ○ Auditor sector skills ○ Updating of the online auditor test ○ Other matters | <p>A – Sensitive issues</p> <ul style="list-style-type: none"> - Certificates (data information) - Requirements for updating a certificate - The review of the audit report & the decision to issue or maintain a certificate - Issues concerning the publication of certificates on the 2BS internet site - The audit of the annual declaration made by collectors and last interfaces - Audit renewal and follow-up scheduling <p>B - Improvements required by 2BS (to be monitored by daily checking and integrity audits)</p> <p>C- RED II: calendar and transition objectives</p> <p>D – Other matters</p> <ul style="list-style-type: none"> ○ 2BS plus (nuevo) ○ Deliveries direct from farmers ○ Actual GHG emissions – agriculture step |

(k) Possibilities for facilitating or improving the promotion of best practice

Online self-assessment of qualified 2BS auditors

The annual auditor online evaluation was deployed as in previous years, as indicated in section (e)

The Secretary-General



29 April 2020, Luis Da Silva E Serra