



**Application of the guiding  
principles of the MPGs to the  
review of the consistency with  
the MPGs of the information  
necessary to track progress in  
implementing and achieving  
NDCs**

**Background paper for the first meeting of lead  
reviewers of BTRs**

**24-25 April 2024**

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## Abbreviations and acronyms

Annex I Party	Party included in Annex I to the Convention
BR	biennial report
BTR	biennial transparency report
CMA	Conference of the Parties serving as the meeting of the Parties to the Paris Agreement
CRTs	common reporting tables
CTF	common tabular format
ETF	enhanced transparency framework under the Paris Agreement
FMCP	facilitative, multilateral consideration of progress
FTC	finance, technology and capacity-building
GHG	greenhouse gas
IAR	international assessment and review
ICA	international consultation and analysis
IPCC	Intergovernmental Panel on Climate Change
MBM	market-based mechanism
MPGs	modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement
MRV	measurement, reporting and verification
NDC	nationally determined contribution
NIR	national inventory report
non-Annex I Party	Party not included in Annex I to the Convention
PaMs	policies and measures
REDD+	reducing emissions from deforestation; reducing emissions from forest degradation; conservation of forest carbon stocks; sustainable management of forests; and enhancement of forest carbon stocks
TER	technical expert review
TERR	technical expert review report
TERT	technical expert review team

## I. Background

1. The first BTRs must be submitted by all Parties to the Paris Agreement no later than 31 December 2024.<sup>1</sup> Least developed countries and small island developing States may submit their BTRs at their own discretion.<sup>2</sup> The MPGs<sup>3</sup> contain provisions relating to reporting of BTRs, TER and FMCP.

2. The scope of the TER as defined by the MPGs (see box 1) includes a review of the consistency of the information submitted under Article 13, paragraphs 7 and 9 of the Paris Agreement with the MPGs, taking into account the flexibility accorded to those developing country Parties that need it in the light of their capacities under Article 13, paragraph 2, of the Paris Agreement.<sup>4</sup> The MPGs do not elaborate the principles or criteria underpinning the TER, including the review of consistency with the MPGs of the information reported on all thematic areas. However, for the NIR, the MPGs specify that the definitions of the GHG inventory principles used shall be as provided in the 2006 IPCC Guidelines (volume 1, chapter 1, section 1.4).<sup>5</sup>

3. The MRV arrangements under the Convention comprise IAR and ICA processes for Annex I and non-Annex I Parties respectively.<sup>6</sup> Under the IAR process, for the TER of BRs, issues are identified as relating to transparency, completeness, timeliness, and adherence to the BR reporting guidelines.<sup>7</sup> In the context of the BUR technical analysis, one of the key objectives of the BUR reporting guidelines is to “encourage the presentation of information in a consistent, transparent, complete, accurate and timely manner, taking into account specific national and domestic circumstances.” The capacity-building needs in the

### Box 1

#### **The scope of the TERR**

A technical expert review consists of (para. 146 of the MPGs):

- a) A review of the consistency of the information submitted by the Party under Article 13, paragraphs 7 and 9, of the Paris Agreement with these MPGs, taking into account the flexibility accorded to the Party under Article 13, paragraph 2, of the Paris Agreement;
- b) Consideration of the Party’s implementation and achievement of its NDC under Article 4 of the Paris Agreement;
- c) Consideration of the Party’s support provided, as relevant;
- d) Identification of areas of improvement for the Party related to implementation of Article 13 of the Paris Agreement;
- e) For those developing country Parties that need it in the light of their capacities, assistance in identifying capacity-building needs.

BUR technical analyses are identified on the basis of completeness and transparency. In the reviews of GHG inventory of Annex I Parties, issues are identified as a failure to follow the requirements and definitions in the Annex I inventory reporting guidelines and can be subdivided as issues of transparency, consistency, comparability, completeness, accuracy, and adherence to the Annex I inventory reporting guidelines.<sup>8</sup> The scope of the technical analysis of technical annex on REDD+ results includes an analysis of the extent to which the data and information provided in the technical annex are consistent, complete, mostly

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<sup>1</sup> Decision 18/CMA.1, para. 3.

<sup>2</sup> Decisions 1/CP.21, para. 90 and 18/CMA.1, para. 4.

<sup>3</sup> Decision 18/CMA.1, annex.

<sup>4</sup> Para. 146 (a) of the MPGs.

<sup>5</sup> Para. 17 of the MPGs.

<sup>6</sup> Decision 1/CP.16.

<sup>7</sup> Decision 13/CP.20, annex, para. 105.

<sup>8</sup> Decision 20/CP.13, annex, para. 81.

transparent and accurate.<sup>9</sup>

4. The MPGs build on and enhance the current transparency arrangements under the Convention<sup>10</sup>. As such, in conducting BTR reviews, the approaches used for the technical expert reviews of the BRs and technical analysis of the BURs of non-Annex I Parties could potentially be applied to thematic areas covered by the reporting provisions under the transparency arrangements under the Convention, such as FTC support provided. However, it is necessary to develop review approaches consistent with the guiding principles of the MPGs for thematic areas not covered under the transparency arrangements under the Convention, namely, the information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement (hereinafter referred to as “information necessary to track progress towards NDCs”).

## **II. Purpose and scope**

5. This paper, prepared as an input to the first meeting of lead reviewers of BTRs, to be held in April 2024<sup>11</sup>, aims to elaborate application of the guiding principles of the MPGs to the review of the consistency with the MPGs of the information necessary to track progress towards NDCs in line with the guiding principles of the MPGs reported in the BTRs.<sup>12</sup>

6. This analysis will help inform the development of the Review Guidance, which aims to support the TER process and promote consistency in reviews. It could also help the TERT conduct the review of consistency with the MPGs of the information necessary to track progress towards NDCs by better defining and substantiating the issues identified in their findings. Further, this analysis could help Parties better understand the nature of the issues in order to identify and implement targeted solutions to improve future reporting.

7. The paper does not address the application of the guiding principles of the MPGs to the review of consistency with the MPGs on the information reported in the BTRs on other thematic areas namely, national inventory report, climate change impacts and adaptation, and information on financial, technology development and transfer and capacity-building support provided. In the context of the NIR, it should be noted that, as mentioned above, the MPGs clearly specify that the definitions of the GHG inventory principles (transparency, accuracy, completeness, comparability, consistency) used shall be those provided in the 2006 IPCC Guidelines and, as such, there is no need to elaborate the application of the guiding principles of the MPGs to the review of the GHG inventory section of the BTRs. In addition, the financial, technology development and transfer and capacity-building support provided and climate change impacts and adaptation are covered under the transparency arrangements under the Convention and as such, the associated review approaches<sup>13</sup> can potentially be applied to the review of information reported on those thematic areas.

8. It should also be noted that this background paper aims to focus on the key elements underpinning the application of the guiding principles of the MPGs to the review of consistency with the MPGs of the information necessary to track progress towards NDCs. The paper does not attempt to provide comprehensive guidance on the review approaches for tracking progress towards NDCs, which will only be developed and included in the Review Guidance subsequently, on the basis of experience with BTR reviews.

9. Section III below discusses the guiding principles of the MPGs, and how they can be applied in reviewing consistency with the MPGs of information necessary to track progress towards NDCs reported in BTRs, which is illustrated with the help of a few examples. Section IV below discusses the implementation of proposed approach to the

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<sup>9</sup> Decision 14/CP.19, para. 11.

<sup>10</sup> Article 13, para. 3 of the Paris Agreement, and para. 3(a) of the MPGs.

<sup>11</sup> See <https://unfccc.int/event/1st-meeting-of-lead-reviewers-of-biennial-transparency-reports-btr>.

<sup>12</sup> Para. 3 of the MPGs.

<sup>13</sup> As relevant to the reviews of BRs and NCs of Annex I Parties.

application of the guiding principles of the MPGs in the TER.

### III. Proposed approach to applying the guiding principles of the MPGs to the review of the consistency with the MPGs of the information necessary to track progress towards NDCs

10. The guiding principles of the MPGs (see box 2) provide a framework to guide all aspects of the implementation of the ETF including reporting of BTRs, TER and FMCP. While the MPGs do not specify guiding principles for TER, it is implicit that they should be guided by those underpinning the MPGs. Among the guiding principles that could be considered relevant to review of the consistency with the MPGs of the information necessary to track progress towards NDCs are: promoting transparency, accuracy, completeness, consistency and comparability; and avoiding double-counting. It is important to note that the MPGs do not provide general definitions of these guiding principles (e.g. transparency, accuracy, consistency, comparability and completeness), which could be applied to all thematic areas. However, the practices followed in the transparency arrangements under the Convention, could inform potential ways to assess them in the review of consistency with the MPGs of the information necessary to track progress towards NDCs, as detailed below.

#### Box 2

##### **Guiding principles of MPGs**

The guiding principles of the MPGs are (para. 3 of the MPGs):

- (a) Building on and enhancing the transparency arrangements under the Convention, recognizing the special circumstances of the least developed countries and small island developing States, and implementing the transparency framework in a facilitative, non-intrusive, non-punitive manner, respecting national sovereignty and avoiding placing undue burden on Parties;
- (b) The importance of facilitating improved reporting and transparency over time;
- (c) Providing flexibility to those developing country Parties that need it in the light of their capacities;
- (d) Promoting transparency, accuracy, completeness, consistency and comparability;
- (e) Avoiding duplication of work and undue burden on Parties and the secretariat;
- (f) Ensuring that Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention;
- (g) Ensuring that double counting is avoided;
- (h) Ensuring environmental integrity.

11. Consistently with the practice followed in the transparency arrangements under the Convention, the application of the above-mentioned guiding principles of the MPGs (i.e. promoting transparency, accuracy, completeness, consistency and comparability and avoid double counting) in the context of the review of the consistency with the MPGs of the information necessary to track progress towards NDCs will involve applying a set of checks, each addressing a specific guiding principle. The type of checks to be applied will depend on the specific reporting provision. Not all the guiding principles are necessarily

relevant to each reporting provision. The type of checks that are required to assess consistency of the reported information with the MPGs in line with a guiding principle are also specific to the reporting provision. In most cases, more than one guiding principle could be relevant to the review of the information reported under the same provision. The section below provides an analysis of the elements to be assessed in the review of consistency with the MPGs of the information necessary to track progress towards NDCs reported in the BTRs, in line with the relevant guiding principles.

12. **Transparency** under the MRV arrangements under the Convention is generally understood to be achieved when the experts can clearly understand why and how the Party reached its conclusions or results. This requires Parties to provide clear, factual and objective information, including on the sources, assumptions and methodologies used. In the context of GHG inventory, transparency means that the data sources, assumptions and methodologies used for an inventory should be clearly explained, in order to facilitate the replication and assessment of the inventory by users of the reported information. In the context of the review of the information necessary to track progress towards NDCs reported in the BTRs, the application of transparency could address, but is not limited to, the following:

- (a) Lack of clarity (including partial reporting impacting clarity) of reported information;
- (b) Factual inconsistencies across the submission;
- (c) Incorrect information.

13. **Accuracy** is not defined or used as a principle to identify review issues under the MRV arrangements under the Convention. In the context of the GHG inventory, accuracy means that emissions and removals should be neither overestimated nor underestimated as far as can be judged, and uncertainties should be reduced as much as possible. In the context of the review of the information necessary to track progress towards NDCs reported in the BTRs, the application of accuracy could include, but is not limited to, an assessment of the information provided on the following reporting elements, to ensure no over or underestimation would occur in relation to the progress in implementing and achieving NDCs:

- (a) Updated *reference information*<sup>14</sup> for each selected indicator (e.g. GHG emissions);<sup>15</sup>
- (b) Most recent information for each selected indicator for each reporting year;<sup>16</sup>
- (c) Comparison of the most recent information with *reference information* for each reporting year for each selected indicator (e.g. calculation of difference in values of the selected indicator), including to assess the achievement of target(s) for the NDC under Article 4;<sup>17</sup>
- (d) The emissions balance reflecting the GHG emissions covered by the NDC adjusted for the use of ITMOs reported by the Party.

14. **Completeness** under the MRV arrangements under the Convention implies that no element to be reported under a reporting provision is excluded from the information reported, including multiple elements embedded in a reporting provision. If a Party cannot report completely on a reporting provision for any reason, it should be able to explain the omission. In the context of the GHG inventory, it means that no relevant<sup>18</sup> source or sink

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<sup>14</sup> Reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s).

<sup>15</sup> Para 67 of the MPGs.

<sup>16</sup> Para. 68 of the MPGs.

<sup>17</sup> Para. 69 of the MPGs.

<sup>18</sup> As per the Annex I inventory reporting guidelines (decision 24/CP.19, annex, para. 4(d)), “completeness means that an annual GHG inventory covers at least all sources and sinks, as well as

category or gases of the inventory are excluded ensuring a complete geographic coverage within the scope of the national GHG inventory. The assessment of completeness in the context of the review of the consistency with the MPGs of the information necessary to track progress towards NDCs reported in the BTRs, will follow the established approach in the MRV process of assessing the completeness of a Party's reporting on all provisions. For tracking progress in implementing and achieving NDCs, the following reporting elements are of particular importance, when assessing completeness of information:

- (a) Updated *reference information* for each selected indicator;<sup>19</sup>
- (b) Most recent information for each reporting year for each selected indicator;<sup>20</sup>
- (c) The comparison of the most recent information for each selected indicator with the *reference information*;<sup>21</sup>
- (d) The assessment of the achievement of the target(s) for NDC under Article 4, as relevant;<sup>22</sup>
- (e) All relevant definitions needed to understand the NDC;<sup>23</sup>
- (f) Description of methodologies and/or accounting approaches, as applicable, for all target(s), constructions of baselines and indicators;<sup>24</sup>
- (g) Information on GHG emissions and removals consistent with the coverage of its NDC under Article 4, as applicable;<sup>25</sup>
- (h) Contribution from the LULUCF sector for each year of the target period or target year, as applicable;<sup>26</sup>
- (i) Information on the use of ITMOS towards its NDC under Article 4, as applicable.<sup>27</sup>

15. **Consistency** is not defined or used as a principle to identify review issues under the MRV arrangements under Convention. In the context of GHG inventory, consistency means that inventory is internally consistent for all years in all its elements across sectors, categories and gases, including the use of the same methodologies and consistent data sets for estimating emissions or removals from sources and sinks. One of most important elements in the review of information necessary to track progress towards NDCs is the assessment of consistency between the scope and coverage, assumptions and methodological approaches between the information reported for a given year and the *reference information* and the NDC. The application of consistency in the review of the consistency with the MPGs of the information necessary to track progress towards NDCs reported in the BTRs could include, but is not limited to, assessing the following:

- (a) Consistency of methodologies used for each selected indicator in each reporting year with those used in the NDC;<sup>28</sup>
- (b) Consistency of methodologies used for each selected indicator in each reporting year with NIR (considering any explanation thereon provided by the Party);<sup>29</sup>
- (c) Consistency of methodologies used for each selected indicator for *reference*

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all gases, for which methodologies are provided in the 2006 IPCC Guidelines or for which supplementary methodologies have been agreed by the COP.”

<sup>19</sup> Para. 67 of the MPGs.

<sup>20</sup> Para. 68 of the MPGs.

<sup>21</sup> Para. 69 of the MPGs.

<sup>22</sup> Para. 70 of the MPGs.

<sup>23</sup> Para. 73 of the MPGs.

<sup>24</sup> Para. 74 of the MPGs,.

<sup>25</sup> Para. 77(b) of the MPGs.

<sup>26</sup> Para. 77(c) of the MPGs.

<sup>27</sup> Para. 77(d) of the MPGs.

<sup>28</sup> Para. 76(b) of the MPGs.

<sup>29</sup> Para. 76(c) of the MPGs.



and for different reporting years;

(d) Consistency of accounting approach used with Article 4, paras. 13 and 14 of the Paris Agreement (for the first NDC) and with decision 4/CMA.1 (subsequent NDCs).<sup>30</sup>

16. **Comparability** is not defined or used as a principle to identify review issues under the MRV arrangements under Convention. In the context of the GHG inventory, it requires that Parties should use the methodologies and formats agreed by Parties for making the estimations and reporting the information required. In the context of the review of the consistency with the MPGs of the information necessary to track progress towards NDCs reported in the BTRs, comparability implies that Parties are expected to report relevant information in a narrative format and using CRTs and CTF adopted by the CMA (subject to flexibilities applied).<sup>31</sup>

17. **Avoidance of double counting** is not defined or used as a principle to identify issues under the MRV arrangements under Convention. In the context of NDC tracking progress, it relates to ensuring that emission reductions or removals or use of ITMOs from cooperative approaches or units from market-based mechanisms are not attributed to multiple Parties or initiatives. The application of avoidance of double counting in the review of the consistency with the MPGs of the information necessary to track progress towards NDCs reported in the BTRs could include assessing the information reported by the Party on:

(a) How double counting of net GHG emission reductions has been avoided, including in accordance with guidance developed in relation to Article 6, if relevant,<sup>32</sup>

(b) The emissions balance reflecting the GHG emissions covered by the NDC adjusted for the use of ITMOs reported by the Party.

#### **IV. Implementation of the approach to applying the guiding principles of the MPGs to the review of consistency with the MPGs of information necessary to track progress towards NDCs in the TER**

18. The proposed approach to applying the guiding principles of the MPGs to the review of the consistency with the MPGs of information necessary to track progress towards NDCs reported in the BTRs will inform the development of relevant tools and templates for the TER of BTR, including the review checklist and template of the TERR. For example, the checks summarized above will be further elaborated and used to identify areas of improvement in the TERR. The review checklist will include relevant instructions and guidance for the TERT to facilitate applying these checks in reviewing consistency with the MPGs. In addition, the Review Guidance to be developed by the secretariat with the aim of supporting and promoting consistency in reviews, will contain substantive guidance on the application of these guiding principles in identifying areas of improvement in the TERR, including any capacity building needs for those developing country Parties that need it in the light of their capacities.

19. It is, however, important to note that areas of improvement or capacity building needs will not be classified in the TERR on the basis of these guiding principles because of the challenges associated with multiple guiding principles possibly applying to the same area of improvement or capacity-building need. For example, if a Party reports an overestimate of the most recent information on a selected indicator (e.g. GHG emissions) (para. 66 of the MPGs) in addition to reporting it in incorrect units (e.g. kt CO<sub>2</sub> eq instead of Mt CO<sub>2</sub> eq), this could give rise to both transparency and accuracy issues in relation to the same provision. In such cases, it is better to clearly identify the issues and the related

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<sup>30</sup> Paras. 71 and 72 of the MPGs.

<sup>31</sup> Para. 79 of the MPGs and paras. 1 and 4 of decision 5/CMA.3.

<sup>32</sup> Para. 76(d) of the MPGs.

guiding principles in a single area of improvement rather than two separate ones (e.g. for transparency and accuracy) for the same provision. In fact, it is more helpful to the Party if the TERT clearly identifies the guiding principles relevant to the issues and describes how those issues can be addressed in the areas of improvement, rather than classifying or ‘labelling’ the areas of improvement according to the guiding principles of the MPGs.

## **V. Conclusions**

20. This paper aims to elaborate the application of guiding principles of the MPGs to the review of the consistency with the MPGs of the information necessary to track progress towards NDCs in line with the guiding principles of the MPGs reported in the BTRs.

21. The key guiding principles of the MPGs relevant to the TER are promoting transparency, accuracy, completeness, consistency and comparability; and avoiding double-counting. The MPGs do not elaborate the principles or criteria underpinning the TER, including the review of consistency with the MPGs for all thematic areas. However, on the basis of the successful practices followed in the transparency arrangements under the Convention, we can propose potential ways to assess the information reported in the light of these principles in the review of consistency with the MPGs of information necessary to track progress towards NDCs. The proposed approach to applying the guiding principles of the MPGs to the review of the consistency with the MPGs could help the TERT ensure consistency in identifying areas of improvement across Parties and substantiate their findings in the TER. This could also help Parties better understand the nature of the issues in order to identify and implement targeted solutions to improve future reporting.

22. Consistently with the practice followed in the transparency arrangements under the Convention, the specific application of the above-mentioned guiding principles of the MPGs in the review of the consistency with the MPGs of the information necessary to track progress towards NDCs will involve a set of checks, each addressing a specific guiding principle. The type of checks to be applied will depend on the specific reporting provision. All the guiding principles are not necessarily relevant to each reporting provision.

23. The proposed approach to applying the guiding principles of the MPGs to the review of the consistency with the MPGs of the information necessary to track progress towards NDCs reported in the BTRs will be further elaborated and implemented to develop relevant tools and templates for the TER of BTR including the checklist, TERR template and Review Guidance.

## Annex

### List of references

Adoption of the Paris Agreement. 2015. 1/CP.21, paragraph 90. Available at [Report of the Conference of the Parties on its twenty-first session, held in Paris from 30 November to 11 December 2015. Addendum. Part two: Action taken by the Conference of the Parties at its twenty-first session. \(unfccc.int\)](#)

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