



United Nations
Climate Change

#Together4Transparency

Review Guidance for BTR Reviews

Version 1 (September 2025)



Acronyms and abbreviations

BR	biennial report
BTR	biennial transparency report
BUR	biennial update report
ETF	enhanced transparency framework under the Paris Agreement
FTC	finance, technology development and transfer, and capacity building
GHG	greenhouse gas
IPCC	Intergovernmental Panel on Climate Change
LR	lead reviewer
MPG	Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement (decision 18/CMA.1, annex)
MRV	Monitoring, Reporting and Verification framework under the Convention
NDC	nationally determined contribution
NC	national communication
TA	
TACCC	principles for transparency, accuracy, consistency, completeness, comparability
TAPG	BUR technical analysis practice guidance
TER	technical expert review
TERT	technical expert review team
TERR	technical expert review report
RG	review guidance for BTR reviews
RH	Handbook for the review of national GHG inventories
RPG	BR and NC review practice guidance



1. Introduction

1.1. Purpose and Background

1. The objective of this review guidance is to enhance the consistency of BTR reviews during and across review cycles. To this end, suggested approaches to common review challenges are presented. This review guidance is not exhaustive, rather it focuses on the challenges encountered in reviews, as observed by the review coordinators and the TERTs, and on the practices most commonly applied in such cases by the TERTs.
2. The review guidance is complimentary and subordinate to the decisions of the CMA, particularly [18/CMA.1](#), [5/CMA.3](#) and [9/CMA.4](#), and where applicable, the relevant [IPCC Guidelines](#) referred to in decisions.
3. The RG is a 'living document', meaning it will be periodically updated based on the latest experience. The secretariat notes and systematically archives challenges raised by TERTs during a review cycle. Review challenges and applied approaches relevant for review guidance are presented by the secretariat to lead reviewers' meetings for guidance. After the meeting and agreement by lead reviewers, the secretariat reflects the finalized review challenges and applied approaches in an updated version of the RG – making the RG more complete over time.
4. At their first meeting the BTR lead reviewers requested the secretariat to prepare the Review Guidance for BTR reviews, which should be user-friendly, concise, fully consistent with the [MPGs](#) and built on the review practice outlined in the [Handbook for the review of National GHG inventories](#), the [BR and NC review practice guidance](#), the BUR technical analysis practice guidance¹ and the [compilation of conclusions and recommendations from the meetings of GHG inventory Lead Reviewers](#).²
5. The next sub-section explains in more detail how the review guidance builds upon the MRV experience and the remainder of the document then addresses the challenges and suggested approaches divided into five sections:
 - a. Cross-cutting
 - b. GHG inventory
 - c. NDC tracking
 - d. FTC support provided
 - e. Adaptation
6. Lastly, for easy reference, the Annex provides links to the documents referred to in this document.

1.2. Building on MRV experience

7. The elements of guidance below were developed drawing on the experience gained from reviews under the Convention and the Kyoto Protocol. Concretely, the suggested

¹ Internal document shared with expert reviewers

² First Lead Reviewers Meeting, Conclusions, paragraph 8.



approaches build on the [RH](#), [GHG Inventory Lead Reviewers' Conclusions and Recommendations](#), [RPG](#), and TAPG.

8. Regarding the [RH](#), it has supported the work of reviews of GHG inventories of Parties included in Annex I to the Convention. It was crucial to ensuring that the work of review experts was structured, effective and focused providing a concise overview of the review process consistent with the agreed UNFCCC reporting and review guidance and the IPCC Guidelines. The background paper "[Review Handbook: transition to the reviews under the enhanced transparency framework](#)" provides information on the sections of the current RH that retain relevance under the ETF and a revised table of contents and presents options for further enhancing and revising the [RH](#) for the purposes of the BTR reviews.³

9. Regarding the conclusions and recommendations of GHG Inventory LRs, the [Annex I](#) of the background paper "[Compilation of conclusions and recommendations from the meetings of GHG inventory lead reviewers relevant for future technical expert review teams](#)" was considered by LRs of BTRs at their first meeting. [Annex I](#) of this background document compiles conclusions and recommendations from GHG Inventory LRs that are deemed relevant for reviews of BTRs.

10. Regarding the [RPG](#), its Annex XI "[Reporting requirements for developed countries: comparison of biennial report/national communication and biennial transparency report](#)", analyzes the reporting requirements for Annex I Parties under the Convention⁴ and identifies equivalent, enhanced and obsolete requirements as compared to the [MPGs](#). The following reporting requirements from the MPGs are equivalent to those found in the UNFCCC biennial reporting guidelines for developed country Parties and UNFCCC reporting guidelines on NCs:

- a. Section III.C. Information necessary to track progress made in implementing and achieving its NDC (para 68);
- b. Section III.D. Mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans (paras 80-83);
- c. Section III.E. Summary of GHG emissions and removals (para 91)
- d. Section III.F. Projections of greenhouse gas emissions and removals (paras 94, 95, 96, 98, 99, 101).
- e. Section V.B. Underlying assumptions, definitions and methodologies/financial support (paras: 121(r); 123(f),(g),(i); 124(i), (j), (k) (l));

11. For the MPG paragraphs indicated above, the TERTs are invited to apply the corresponding guidance in the [BR and NC RPG](#), where available.⁵

12. Regarding the TAPG, it includes approaches to formulate and finalize capacity-building needs that were relevant to the development of guidance under the ETF,

³ Due to resource constraints, it has not yet been possible to prepare a revised version of the RH.

⁴ UNFCCC biennial reporting guidelines for developed country Parties (Decision 2/CP.17, Annex I) and Guidelines for the Preparation of NC by Parties included in Annex I to the Convention Part II: UNFCCC Reporting guidelines on NCs (Decision 4/CP.5).

⁵ During 32 TERs of BTR1s undertaken in the first half of 2025, no significant issues were raised on reviewing these MPG provisions



particularly the requirement to pay attention to national capabilities and circumstances. These approaches were elaborated on in the background paper “[How to operationalize paragraph 147 of the Modalities, Procedures, and Guidelines for the Enhanced Transparency Framework](#)” and were used as guidance to operationalize paragraph 147 of MPGs, as presented in table 1 below.

2. Cross cutting

13. Cross-cutting review challenges and suggested approaches refer to issues that are related to the formulation of review findings, general application of TACCC principles, treatment of procedural requirements, legal interpretations, and so on. By their nature, cross cutting issues are overarching.

Table 1: Challenges and Approaches – cross cutting

Review challenge	Suggested Approach
Paragraph 147 of the MPGs state that the technical expert review shall pay particular attention to the respective national capabilities and circumstances of developing country Parties	This requirement signals an important principle such that the lead reviewers, at their first meeting, requested the secretariat to incorporate their guidance on this paragraph. The BTR reviews serve as an important opportunity for building capacities, including by identifying areas of improvement, such as data collection, for enhancing capabilities and improving reporting over time. As the BTR reviews are guided by the MPGs, the different starting points of developing country Parties in the reporting and review process are to be recognized and it is important to avoid placing undue burden on developing country Parties during the review process. To minimize the risk of undue burden on the Parties during the review process it is important for the TERT to have a good understanding of the national capabilities and circumstances of developing country Parties as reported in their BTRs and how these may impact the quality of the Party’s reporting. This assessment should be conducted prior to the review week and that LR should guide the TERT in operationalizing paragraph 147 of the MPGs by prioritizing issues and recommendations. For more detailed guidance on how to operationalize paragraph 147 of the MPGs, see the technical paper prepared by the secretariat as an input to the first meeting of the BTR Lead Reviewers: How to operationalize paragraph 147 of the Modalities, Procedures, and Guidelines for the Enhanced Transparency Framework.

3. GHG inventory

14. Review challenges and suggested approaches related to GHG inventory refer to issues that correspond to **section II** of the MPGs: “National inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases”. Reviewers may also consult the guidance contained in the compilation of conclusions and recommendations from the meetings of GHG inventory LRs, Annex I.



Table 2: Challenges and Approaches – GHG inventory

Review challenge	Suggested Approach

4. NDC Tracking

15. Review challenges and suggested approaches related to NDC tracking refer to issues that correspond to **section III** of the MPGs: “Information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement”

Table 3: Challenges and Approaches – NDC Tracking

Review challenge	Suggested Approach

5. FTC support provided

16. Review challenges and suggested approaches related to FTC support provided refer to issues that correspond to **section V** of the MPGs: “Information on financial, technology development and transfer and capacity-building support provided and mobilized under Articles 9–11 of the Paris Agreement”.

6. Adaptation

17. Review challenges and suggested approaches related to adaptation refer to issues that correspond to **section IV** of the MPGs: “Information related to climate change impacts and adaptation under Article 7 of the Paris Agreement”.



7. Annex

The review guidance is supported by analytical material presented to the lead reviewers as background papers to their meetings as well as other reference material prepared by the secretariat. This annex lists all the referenced background:

1. Attention to respective national capabilities and circumstances of developing countries | [Link](#) | [Presentation](#)
2. Compilation of conclusions and recommendations from the meetings of GHG inventory lead reviewers relevant for future technical expert review teams: Annex I | [Link](#)
3. Conclusions from the 1st meeting of the lead reviewers of BTRs (April 2024) | [Link](#)
4. Guidelines for the Preparation of NCs by Parties included in Annex I to the Convention Part II: UNFCCC Reporting guidelines on NCs, Decision 4/CP.5, para. 1, FCCC/CP/1999/7 | [Link](#)
5. Handbook for the Review of National GHG inventories | [Link](#)
6. How to operationalize paragraph 147 of the Modalities, Procedures, and Guidelines for the Enhanced Transparency Framework, Technical Paper | [Link](#)
7. Review Handbook: transition to the reviews under the enhanced transparency framework | [Link](#)
8. Review Practice Guidance 2022: For reviews of NCs and BRs of Developed Country Parties and its Annexes | [Link](#)
9. UNFCCC biennial reporting guidelines for developed country Parties, Decision 2/CP.17, Annex I, pages 31–35 | [Link](#)