



Report back on requests from the second BTR LRs meeting:
**Knowledge Hubs: Substantive discussions
on BTR review issues, including discussion
of LRs working groups**

**Team leads and technical review officers, MRV and ETF
Reporting and Review subdivision
UNFCCC secretariat**




Mandate:

- the LR^s requested the secretariat to continue collecting and analyzing information on substantive review-related issues raised by TERTs and Parties or identified by the secretariat’s knowledge hubs during the additional reviews of BTRs in 2025 and 2026 with a view to presenting an analysis for discussion at the next meeting of BTR LR^s and informing review practices and review guidance, as appropriate.
- the LR^s noted that they could not complete consideration of or agree on conclusions for one issue at the meeting, namely “Revision of baseline scenario in case of recalculation of GHG inventory”. The LR^s requested the secretariat to include consideration of this issue at the next meeting of BTR LR^s, taking into account the discussions at their 2nd meeting by working groups of LR^s and review experts.

Proposed solutions for following issues were discussed and agreed at the Advisory group of review experts:


1. Applicability of para. 6 of the MPGs to the flexibilities provided in the MPGs paras 159, 162(c) and 162(f);
2. How to review missing tabular information
3. Consideration of progress in case of conditional NDC targets
4. Consideration of progress with relevant indicators selected to track progress towards the implementation and achievement of NDC
5. Consideration of progress in case of NDC 2.0 and NDC 3.0 targets reported in the same BTR submission
6. For EU member States, how to report national institutional arrangements and projections of key indicators
7. Clarifying that projections of key indicators is not to be used for tracking progress of NDCs (MPGs para. 97 in conjunction with para. 93);
8. Guidance for interpreting references to inventory data in the projections provision;
9. Review of grant-equivalent values for bilateral and multilateral financial support provided



Applicability of para. 6 of the MPGs to the flexibilities provided in the MPGs paras 159, 162(c) and 162(f)

Issue description

- The MPGs provide three flexibilities to developing country Parties that need them in the light of their capacities, all of which relate to *how* the review is conducted, not *what* is reviewed:
 - Para. 159 — centralized review instead of in-country review
 - Para. 162(c) — three weeks (instead of two) to provide additional information requested by the TERT
 - Para. 162(f) — three months (instead of one) to comment on the draft TERT
- *The question:* do these flexibilities trigger the requirements under para. 6 of the MPGs (clearly indicating the provision to which flexibility is applied, clarifying capacity constraints, providing self-determined improvement timeframes), and can the TERT make recommendations on these requirements?



Applicability of para. 6 of the MPGs to the flexibilities provided in the MPGs paras 159, 162(c) and 162(f)

Proposed solution

- The BTR technical expert review scope is defined by para. 146 of the MPGs and is limited to: (i) the NIR; (ii) information necessary to track progress in implementing and achieving the NDC; (iii) financial support provided; and (iv) adaptation information, if the Party elects voluntary review.
- Para. 6 requirements are therefore invoked only when flexibilities are applied to a reporting provision falling within this review scope.
- The flexibilities in paras. 159, 162(c) and 162(f) relate to review modalities, not to the reporting reviewed. They are **outside** the review scope and do **not** attract para. 6 requirements; the TERT may not make recommendations on this point.
- However, the application of any of these three flexibilities will be **noted in the introduction section of the TERR**, ensuring transparency of the modalities applied.



How to review missing tabular information

Issue description

- The MPGs contain specific provisions requiring tabular reporting in the BTR (CRTs, NDC-CTF and FTC-CTF tables, per annexes II and III of decision 5/CMA.3)
- *The Question:* When tabular information is missing, should the TERT raise this as an issue and recommend its provision in the TERR?
- "Missing tabular information" covers two scenarios:
 - Delayed submission of CRTs/CTF tables that cannot be considered in the review (to facilitate effectiveness of the review)
 - Information reported in a format inconsistent with the CRTs/CTF in the annexes to decision 5/CMA.3



How to review missing tabular information

Proposed solution: General principles

- All requirements to report in tabular format on specific elements are reviewed on the basis of the underlying MPG provisions, not as a standalone "tabular reporting" requirement
- All references to "tabular format" or "common tabular format" in the MPGs are interpreted to mean the CTF tables in annexes II and III of decision 5/CMA.3
- Where the MPG provision makes tabular reporting **mandatory**, missing tabular information leads to a recommendation. Where it is **conditional** (e.g. "as applicable", "to the extent possible"), the assessment depends on what the underlying provision actually requires
- The medium used to prepare the CTF tables (reporting software, Excel, PDF, embedded in the BTR/NID) is **not** a basis for a recommendation. The TERT may, however, note the helpfulness of using the reporting software as part of an area of improvement

How to review missing tabular information

Proposed solution - Application by reporting element

MPG provision	Reporting element	Tabular requirement	TERT action if missing
GHG inventory			
Para. 38	GHG inventory — CRTs as part of NIR	Mandatory	Recommendation to submit CRTs
Tracking progress			
Para. 79	Tracking progress information (paras. 65–78)	Narrative and/or tabular, as applicable	<ul style="list-style-type: none"> No recommendation if narrative is used because tabular not applicable; Recommendation if information is quantifiable, subject to numerical calculation, corresponding adjustments or emissions balance (e.g. structured summary, para. 77(a)–(d)) and is not in tabular format

How to review missing tabular information

Proposed solution - Application by reporting element (cont'd.)

MPG provision	Reporting element	Tabular requirement	TERT action if missing
Tracking progress (cont'd.)			
Para. 80	PaMs supporting NDC implementation	Narrative and tabular	Recommendation
Para. 82	PaMs information specified in 82(a)–(i)	Tabular, to the extent possible	Recommendation, <i>to the extent possible</i> ; note any explanation provided by the Party
Para. 85	Expected and achieved GHG reductions for PaMs	Tabular (per para. 82), to the extent possible	Recommendation, <i>to the extent possible</i> ; note any Party explanation. For Parties applying flexibility under para. 102, an encouragement rather than a recommendation
Para. 91	Summary of GHG emissions and removals (stand-alone NIR)	Tabular	Recommendation
Para. 101	GHG projections	Graphical and tabular	Recommendation, considering any flexibilities applied under para. 102 (less detailed methodology or coverage)

How to review missing tabular information

Proposed solution - Application by reporting element (cont'd.)

MPG provision	Reporting element	Tabular requirement	TERT action if missing
FTC support provided			
Paras. 123, 124, 127, 129	FTC support provided — bilateral/regional and multilateral finance; technology development and transfer; capacity-building (developed country Parties)	(Common) tabular format	Recommendation



Consideration of progress in case of conditional NDC targets

Issue description and proposed solution

- Some Parties have reported conditional target(s) in their NDCs and BTRs, but in many cases did not specifically described conditions to be met during implementation period that would allow achievement of conditional target(s);
- In assessing the implementation and achievement of conditional NDC target(s), the TERT needs to understand which underlying conditions and assumptions are required and whether these conditions and assumptions are fully, partially, or not met;
- If this information was not provided in the BTR or it is not clear, the TERT should request clarification from the Party during the review per para. 75(i) of the MPGs;
- If conditions were met, the TERT should assess progress using the same approach as for unconditional targets; otherwise, the TERT should not assess progress towards the conditional targets and should instead indicate that progress toward conditional targets remain contingent on the receipt of the necessary support;
- The exception from this approach is the case where the Party has communicated to the TERT that it would prefer a consideration of progress in implementation and achievement of its conditional target by the TERT, even if the conditions have not been met.



Consideration of progress with relevant indicators selected to track progress

Issue description and proposed solution

- Each Party may select any number of indicators to track progress in the implementation and achievement of its NDC. A Party can identify indicators that are directly and indirectly linked to its NDC target(s). In some cases, a Party does not distinguish between these categories, even it is evident that some indicators are not directly linked to the NDC target(s).
- The TERT should first check the descriptions and definitions of NDC targets and indicators and understand the linkages of indicators with NDC targets.
- In case it is evident to the TERT that some indicators are not directly linked to the NDC targets, the TERT should in consultation with the Party clarify such cases and ask Party to confirm which indicators are directly relevant for tracking progress in implementing and achieving NDC targets.
- The TERT should base its consideration of progress in the implementation and achievement of the NDC only on indicators that are directly linked to the NDC target(s) and note that the Party also provided information on indicators indirectly linked with the NDC targets without undertaking their consideration in terms of progress made.



Consideration of progress in case of NDC 2.0 and NDC 3.0 targets reported in the same BTR submission

Issue description and proposed solution

- A Party may report, within the same BTR submission, information necessary to track progress in implementing and achieving NDC target(s) that relate to both NDC 2.0 and NDC 3.0.
- The TERT should, in its review report, assess progress and/or achievement separately for targets under each NDC.
- The TERT should take into account differences in reference points, baselines, base years, starting points, and target (end) years, while comparing it with the most recent information for the indicator(s) selected to track progress provided for each reporting year
- This approach will enable the TERT to assess whether targets under each NDC have been achieved once the Party provides information on the target (end) year of the implementation periods



Revision of baseline scenario in case of recalculation of GHG inventory (pending from 2nd BTR LRs meeting)

Issue description and proposed solution

- Many Parties have NDC targets that are expressed as a ‘below baseline scenario’;
- The indicator selected to track progress is emissions-based that is subject to recalculations of GHG inventory. This will affect the historical emissions level(s) in the starting point or period used for developing the baseline scenario and create inconsistency with fixed projected baseline emissions, including emissions level in the target year;
- No agreement was reached at the Advisory group of review experts on using paragraph 67 of the MPGs as a basis for revising the baseline scenario;
- The proposal is to revisit this issue once sufficient information has been obtained through the technical reviews of BTRs from Parties with NDCs that consist of baseline scenario targets, particularly regarding the construction of baselines and their subsequent updates, as appropriate.