



United Nations
Climate Change

#Together4Transparency

Review Guidance for BTR Reviews

Version 2 (February 2026)



ACRONYMS AND ABBREVIATIONS

BR	biennial report
BTR	biennial transparency report
BUR	biennial update report
CMA	Conference of the Parties serving as the meeting of the Parties to the Paris Agreement
CRT	common reporting table
CTF	common tabular format
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
NE	not estimated
NID	national inventory document
NIR	national inventory report
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



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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 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 experiences. 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. At their second meeting the BTR lead reviewers requested the secretariat to compile successful practices and approaches used for BTR reviews conducted to date and include them in the RG to be used by TERTs for subsequent BTR reviews.³
6. The next sub-section explains in more detail how the review guidance builds upon the ETF and MRV experiences and the remainder of the document then addresses the challenges and suggested approaches divided into three sections: General and cross-cutting, GHG inventory and NDC tracking.
7. Lastly, for easy reference, the Annex provides links to the documents referred to in this document.

¹ Internal document shared with expert reviewers

² First meeting of the BTR Lead Reviewers, Conclusions, paragraph 8. Available at https://unfccc.int/sites/default/files/resource/Conclusions_2nd_BTR_LR_meeeting_2025_final.pdf

³ Second meeting of the BTR Lead Reviewers, Conclusions, paragraph 7. Available at <https://unfccc.int/documents/650053>



8. The elements of guidance outlined below were developed, drawing on the experiences from reviews under the Paris Agreement, the Convention and the Kyoto Protocol.

1.2. Building on experiences from BTR reviews

9. The suggested approaches outlined in this review guidance build on the conclusions from the meetings of lead reviewers of biennial transparency reports under the ETF, drawing on the experiences from the first BTR reviews conducted in the 2024-2025 biennium.

10. At their second meeting, the BTR lead reviewers discussed ways of improving the BTR review process on the basis of experience from the reviews conducted in 2024 and 2025 and the background papers prepared by the secretariat on substantive review-related issues identified during those reviews⁴. The LRs agreed on conclusions and guidance for seven substantive issues, and requested the secretariat to include this information in the RGs, to guide experts conducting subsequent BTR reviews.

1.3. Leveraging MRV experiences to inform BTR reviews

11. Based on experiences gained under the Convention, the suggested approaches outlined in this review guidance build on the [RH](#), [GHG Inventory Lead Reviewers' Conclusions and Recommendations](#), [RPG](#), and TAPG.

12. 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.⁵

13. 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.

14. Regarding the [RPG](#), its Annex XI "[Reporting requirements for developed countries: comparison of biennial report/national communication and biennial transparency report](#)", analyses the reporting requirements for Annex I Parties under the Convention⁶ and identifies

⁴ Available at: <https://unfccc.int/event/second-meeting-of-lead-reviewers-of-biennial-transparency-reports>

⁵ Due to resource constraints, it has not been possible to prepare a revised version of the RH.

⁶ 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).



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));

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

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

17. The following sub-sections present the review guidance for conducting BTR reviews on the following thematic areas: General and cross-cutting, GHG inventory and NDC tracking. In this current version, no guidance has been incorporated on issues related to FTC support provided and Climate change impacts and adaptation. Further guidance to be agreed upon by the Lead Reviewers on these areas will be included in subsequent versions. For each review challenge, guidance is provided through a context, indication of the applicable paragraphs from the MPGs, case description, suggested review approaches and, when suggested by the BTR lead reviewers, concrete examples.

2.1. General and cross cutting

18. General and cross-cutting issues are overarching; the review challenges and suggested approaches include issues that are related to the formulation of review findings, general application of TACCC principles and flexibility provisions, treatment of procedural requirements, legal interpretations.

2.1.1. Paying particular attention to the respective national capabilities and circumstances of developing country Parties

Review challenge G-1	
Context	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.
Relevant provisions	Annex, decision 18/CMA.1 (“MPGs”): <ul style="list-style-type: none"> • Paragraph 147
Suggested review approach	<ul style="list-style-type: none"> • 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 LRs 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.



2.1.2. Review of information that includes application of flexibility provided for in the provisions of the MPGs for those developing country Parties that need it in the light of their capacities.

19. The MPGs specify the flexibility that is available to those developing country Parties that need it in the light of their capacities pursuant to Article 13, paragraph 2 of the Paris Agreement. Flexibility may be available in the scope, frequency and level of detail of reporting, and in the scope of the review. In conducting the review of information reported that includes application of flexibility provisions, the TERT should consider the purpose of the application of flexibility (i.e., whether the application of flexibility reduces the scope, frequency or level of detail of the original reporting provision; or whether it changes its legal nature), verify the information reported on the application of flexibility, and formulate areas of improvement, as applicable, consistent with the provisions of the MPGs when flexibility is applied by a developing country Party who needs it in the light of its capacities. In this regard, experts are encouraged to consider the guidance when assessing different aspects of flexibility, as outlined in review challenges G-2, G-3 and G-4 below.

Review challenge G-2	
Context	When reviewing reporting on a provision for which flexibility is applied by a developing country Party, the TERT should consider whether the flexibility provided entails (case a) reducing the scope, frequency or level of detail of the reporting provision while maintaining its legal nature (“shall”/“should”) or (case b) changing the legal nature (e.g. from “shall” to “are encouraged to”) while maintaining the scope, frequency or level of detail of the original reporting provision and review the information reported on the basis of the following guidance. When considering these two aspects, review guidance is illustrated below.
Case a)	<u>Reduced scope, frequency or level of detail of the reporting provision</u>
Relevant provisions	Annex, decision 18/CMA.1 (“MPGs”): <ul style="list-style-type: none"> • Paragraph 6: application of flexibility • Paragraph 25: key category analysis • Paragraph 29: uncertainty • Paragraph 32: level of insignificance • Paragraph 48: gases • Paragraphs 57–58: time series • Paragraph 95: time series of projections • Paragraph 102: methodology and coverage of projections
Suggested review approach	<ul style="list-style-type: none"> • If a developing country Party has applied this flexibility, the TERT should assess the consistency of the Party’s reporting with the MPGs, taking into account the reduced scope, frequency or level of detail, as mandated by the flexibility provision, and if the Party’s reporting is not consistent with the MPGs, then the TERT should provide, consistently with the legal nature of the original provision, a recommendation or an encouragement, as relevant. However, the TERT should not provide a recommendation or an encouragement if the scope, frequency or



	<p>level of detail of reporting by the Party is consistent with the flexibility provided in the provision.</p> <ul style="list-style-type: none"> For example, if a Party applies the flexibility provided for in paragraph 58 of the MPGs, namely to have its latest reporting year for the greenhouse gas (GHG) inventory as three years prior to the submission of its NIR, but instead has the latest reporting year as four years prior to the submission year, the TERT should provide a recommendation to the Party, as per the legal nature of the provision (“shall”). However, the TERT should not provide a recommendation or an encouragement for the Party to have the latest reporting year two years prior to the submission year if the Party has the latest reporting year three years prior to the submission year as provided for in the flexibility provision.
Case b)	<u>Changed legal nature of the reporting provision</u>
Relevant provisions	<p>Annex, decision 18/CMA.1 (“MPGs”):</p> <ul style="list-style-type: none"> Paragraph 6: application of flexibility Paragraphs 34-35: quality assurance and quality control (QA/QC) plan and general inventory QC procedures Paragraph 85: estimates of expected and achieved emission reductions of actions, policies and measures Paragraph 92: reporting of projections
Suggested review approach	<ul style="list-style-type: none"> If a developing country Party has applied this flexibility, the TERT should assess the consistency of the Party’s reporting with the MPGs, as per the scope, frequency or level of detail mandated by the original provision. If the Party’s reporting is not consistent with the MPGs, the TERT should provide, consistently with the legal nature of the flexibility provision, an encouragement instead of a recommendation. For example, if a Party applies the flexibility provided in paragraph 92 on reporting projections and thus does not report projections, then, as per the legal nature of the flexibility provision, the TERT should provide an encouragement to report projections instead of a recommendation to do so.

Review challenge G-3	
Context	Assessing information reported on the application of flexibility provisions
Relevant provisions	<p>Annex, decision 18/CMA.1 (“MPGs”):</p> <ul style="list-style-type: none"> Paragraph 6: application of flexibility
Suggested review approach	<ul style="list-style-type: none"> When assessing the application of flexibility by a developing country Party, as per paragraph 6 of the MPGs, the TERT shall also assess whether the Party has clearly indicated the provision to which flexibility is applied; concisely clarified capacity constraints; and provided self-determined estimated time frames for improvements in relation to those capacity constraints. If any elements of the information associated with the application of flexibility (i.e., clear indication of the provision to which flexibility is applied; concise clarification of the capacity constraints; and provision of self-determined



estimated time frames for improvement) are not (transparently) reported, the TERT should provide a recommendation addressing them.

Review challenge G-4

Context	Formulating the areas of improvement (recommendations/encouragements) in relation to a reporting provision where a developing country Party has applied flexibility
Relevant provisions	Annex, decision 18/CMA.1 (“MPGs”): <ul style="list-style-type: none">• Paragraph 162(d)
Suggested review approach	<ul style="list-style-type: none">• The TERT should not mention “in the next submission” in any of the recommendations or encouragements made for a reporting provision where a developing country Party has applied flexibility.• If the Party has applied flexibility consistently with the MPGs for a provision that entails changing the legal nature of the provision, it is good practice for the TERT to provide an encouragement for the Party to “report XXX by YYY, as per the estimated time frame for improvement” (if reported by the Party).



2.2. GHG inventory

20. 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.

2.2.1. Review of the tier 1 estimates for a combination of gas (or family of gases) and category identified as key during the key category analysis

Review challenge GHG-1	
Context	In general, IPCC good practice , including the decision trees in the 2006 IPCC Guidelines, require that Parties estimate emissions for a category identified as key using tier 2 or 3. However, paragraphs 20 ⁷ and 21 ⁸ of the MPGs introduce requirements, in the context of using the 2006 IPCC Guidelines, for Parties to use a recommended tier level for key categories. Paragraph 23 of the MPGs ⁹ also identifies the cases and procedures when Parties may use a tier 1 approach, in case unable to adopt a higher tier method for a particular category. As a result, the TERT may encounter challenges in determining what areas of improvement to raise when a Party estimates emissions for a category identified as key using tier 1, but the IPCC decision tree for that category indicates tier 2 or 3.
Relevant provisions	Annex, decision 18/CMA.1 (“MPGs”): <ul style="list-style-type: none"> • Paragraphs 20, 21 and 23
Case a) Suggested review approach	<u>If a Party has clearly documented in the NID that it was unable to adopt a higher-tier method owing to lack of resources.</u> <ul style="list-style-type: none"> • The TERT should encourage the Party to make every effort to use a higher-tier method, in line with Intergovernmental Panel on Climate Change (IPCC) good practice, and to report information on how it is addressing or intends to address the issue.
Case b) Suggested review approach	<u>If a Party has not documented in the NID why it used a tier 1 method but during the review it provides clear documentation as evidence that it used a tier 1 method owing to lack of resources.</u> <ul style="list-style-type: none"> • The TERT should: <ul style="list-style-type: none"> ○ recommend that the Party include the explanation in the NID and

⁷ **MPGs para. 20** reads “Each Party shall use the 2006 IPCC Guidelines, and shall use any subsequent version or refinement of the IPCC guidelines agreed upon by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA).(...)”.

⁸ **MPGs para. 21** reads “(...) Each Party should make every effort to use a recommended method (tier level) for key categories in accordance with those IPCC guidelines.”

⁹ **MPGs para. 23** reads “A Party may be unable to adopt a higher tier method for a particular key category owing to lack of resources. In such cases, the Party may use a tier 1 approach, and shall clearly document why the methodological choice was not in line with the corresponding decision tree of the IPCC guidelines referred to in paragraph 20 above. The Party should prioritize for future improvement any key categories for which the good practice method elaborated in the IPCC guidelines referred to in paragraph 20 above cannot be used.”



	<ul style="list-style-type: none"> o encourage the Party to make every effort to use a higher-tier method, in line with IPCC good practice, and to report information on how it is addressing or intends to address the issue.
<p>Case c)</p> <p>Suggested review approach</p>	<p><u>If a Party has not documented in the NID that it used a tier 1 method owing to lack of resources and no additional information is provided during the review.</u></p> <ul style="list-style-type: none"> • The TERT should recommend that the Party use an appropriate method from the 2006 IPCC Guidelines for National Greenhouse Gas Inventories or document in the NID the reasons for not following the relevant decision tree from the 2006 IPCC Guidelines.

2.2.2. Review of nitrous oxide (N₂O) emissions from wastewater after disposal of effluent into waterways, lakes or the sea reported in the “Effluent” column of CRT table 5.D

Review challenge GHG-2	
Context	<p>From the 2006 IPCC Guidelines, vol.5, chap. 6.3.1.1,¹⁰ it seems the N₂O emissions from wastewater after disposal of effluent into waterways, lakes or the sea are considered indirect emissions. Parties report them in column “Effluent” which is included in CRT table 5.D. With that way of reporting, those emissions are included in sector and national totals. However, if those emissions were indirect emissions, then MPGs paragraph 52¹¹ seems to indicate that they should be reported as a memo item and not included in totals. The existing CRT table 5 for the waste sector do not seem to have a memo item to report those N₂O emissions. The ambiguity may be caused by the use of the term “indirect” to designate two different circumstances. In the context of CRT table 5.D, When the IPCC Guidelines discuss N₂O emissions from wastewater, the term “indirect” seems to distinguish between the “direct” emissions at plants with nitrification and denitrification steps, and the “after the plant” (or “indirect”) emissions after the effluent is discharged. However, in the context of MPGs para. 52, the term “indirect” refers to the indirect emissions reported in CRT table 6, i.e. the N₂O emission from nitrogen emitted as NH₃ and NO_x.</p>

¹⁰ **2006 IPCC Guidelines, vol.5, chap. 6.3.1.1**, reads “Nitrous oxide (N₂O) emissions can occur as direct emissions from treatment plants or from indirect emissions from wastewater after disposal of effluent into waterways, lakes or the sea. Direct emissions from nitrification and denitrification at wastewater treatment plants may be considered as a minor source and guidance is offered in Box 6.1 to estimate these emissions. Typically, these emissions are much smaller than those from effluent and may only be of interest to countries that predominantly have advanced centralized wastewater treatment plants with nitrification and denitrification steps. No higher tiers are given, so it is Good practice to estimate N₂O from domestic wastewater effluent using the method given here[.] No decision tree is provided. Direct emissions need to be estimated only for countries that have predominantly advanced centralized wastewater treatment plants with nitrification and denitrification steps. Accordingly, this section addresses indirect N₂O emissions from wastewater treatment effluent that is discharged into aquatic environments. The methodology for emissions from effluent is similar to that of indirect N₂O emissions explained in Volume 4, Section 11.2.2, in Chapter 11, N₂O Emissions from Managed Soils, and CO₂ Emissions from Lime and Urea Application.”

¹¹ **MPGs, para. 52**, reads “(...) Each Party should report indirect N₂O emissions from sources other than those in the agriculture and LULUCF sectors as a memo item. Those estimates of indirect N₂O shall not be included in national totals. (...)”



Relevant provisions	Annex, decision 18/CMA.1 (“MPGs”): <ul style="list-style-type: none">• Paragraph 52 Annex I, decision 5/CMA.3: <ul style="list-style-type: none">• CRT table 5.D
Suggested review approach	If a Party has reported N₂O emissions from wastewater after disposal of effluent into waterways, lakes or the sea in the “Effluent” column of CRT 5.D.: <ul style="list-style-type: none">• The TERT should consider that the approach used by the Party aligns with the 2006 IPCC Guidelines for National Greenhouse Gas Inventories and the MPGs.• A recommendation will only be required if the N₂O emission estimates are not aligned with the principles of transparency, accuracy, consistency, completeness and comparability.



2.3. NDC tracking

21. 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”.

2.3.1. Consideration of progress for Parties with multiple nationally determined contribution (NDC) targets and multiple indicators showing different levels of progress

Review challenge NDC-1	
Context	Many Parties have multiple NDC targets and to track progress in implementing and achieving their NDCs they have selected multiple indicators – usually one per NDC target, but sometimes more than one.
Relevant provisions	Annex, decision 18/CMA.1 (“MPGs”): <ul style="list-style-type: none"> Paragraph 65-70
Suggested review approach	TERTs should note that: <ul style="list-style-type: none"> When a Party has multiple NDC targets, it is assumed that achievement of its NDC implies achievement of all individual unconditional NDC targets, as well as any conditional NDC targets for which conditions were met on time; When a Party has selected multiple indicators for tracking progress against the NDC target(s), during implementation of the NDC some indicators may be on track against the NDC target(s) while others may not be, for various reasons. This is particularly true in the early stage of implementation or when a limited time series or only a single year is being reported on. In such cases, it could be challenging or impossible for the TERT to assess overall progress towards the NDC without taking into account the status of each individual indicator selected to track progress towards the NDC target(s); therefore, the TERT should provide its consideration of progress for each selected indicator; Consideration of progress requires a nuanced approach during the BTR1 review cycle; however, as the reported time series become more encompassing in subsequent review cycles, the assessment of progress by TERTs will become more robust and comprehensive. In cases when a Party has achieved the NDC target in any year during the NDC implementation period before the end year, the TERT should state that comparison of the indicator with the reference point and/or target level shows that the target was achieved but the final assessment of achievement can only be carried out once information on the end year or end of period is reported (owing to the possibility of indicator fluctuations).



2.3.2. Consideration of progress of the joint European Union (EU) and EU member States' NDC target

Review challenge NDC-2	
Context	The EU and its member States have a single joint NDC target; as such, progress towards the target should be reviewed only during the review of the BTR of the EU.
Relevant provisions	Annex, decision 18/CMA.1 ("MPGs"): <ul style="list-style-type: none"> • Paragraph 65-78
Suggested review approach	<ul style="list-style-type: none"> • To reduce the review workload and avoid duplication of effort, progress towards the target should not be reviewed during reviews of the individual BTRs of the 27 EU member States. • For those reviews, a non-technical check should be made as to whether the member State has reported the same information in common tabular format (CTF) tables 1–4 as the EU or has included a reference to the BTR and/or CTF tables of the EU. If the reported information differs, the TERT should make a recommendation stating that the member State has reported information that is inconsistent with the reporting of the EU on the joint target. • If a member State has additional NDC targets for territories not included in the joint target, progress towards those targets should be reviewed during the review of the member State's BTR.

2.3.3. Reporting of mitigation actions, policies and measures that have the most significant impact on GHG emissions or removals and those that have an impact on key categories:

Review challenge NDC-3	
Context	Parties shall provide information on actions, policies and measures, focusing on those that have the most significant impact on GHG emissions or removals and those that have an impact on key categories in the national GHG inventory.
Relevant provisions	Annex, decision 18/CMA.1 ("MPGs"): <ul style="list-style-type: none"> • Paragraph 80
Suggested review approach	<ul style="list-style-type: none"> • If a Party states in its BTR or during the review that all actions, policies and measures it has reported meet this requirement and there is no clear evidence that this is not the case, then the TERT should consider the requirement satisfied. • Alternatively, if a Party provides in its BTR or during the review a list of the names or otherwise identifies a subset of the actions, policies and measures it has reported as those that are focused on this requirement and there is no clear evidence that this is not the case, then the TERT should also consider the requirement satisfied.



- If the requirement is not satisfied, then the TERT should make a recommendation related to paragraph 80 of the MPGs.

2.3.4. Reporting of both achieved and expected estimated impacts of mitigation actions, policies and measures

Review challenge NDC-4	
Context	Each Party shall provide, to the extent possible, estimates of expected and achieved GHG emission reductions for its actions, policies and measures.
Relevant provisions	Annex, decision 18/CMA.1 (“MPGs”): <ul style="list-style-type: none"> • Paragraph 85
Suggested review approach	<ul style="list-style-type: none"> • When a Party has reported an action, policy or measure for which estimates of expected or achieved emission impacts are not provided, and flexibility could not be provided, which may be located either in a custom footnote to CTF table 5 or within the BTR. • In the case that no columns are present in CTF table 5 for either expected or achieved impacts, the TERT should look for an explanation either in the note to CTF table 5 or within the BTR. If sufficient explanations are not provided for missing estimated emission impacts, the TERT should make a recommendation. • If the estimated impact cells in CTF table 5 are blank, the TERT should note that use of notation keys such as “NE” would improve transparency.



3. ANNEX - References

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