



The Quiet Success of the Paris Agreement Enhanced Transparency Framework

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While the world has made significant progress on climate and energy transitions in the decade since the Paris Agreement, several emerging challenges have raised questions about the viability and fit of the multilateral process in its current form. Global emissions trajectories remain inconsistent with the Agreement's temperature goals, and climate assistance for developing countries is under growing pressure. The latest Nationally Determined Contributions (NDCs), a central pillar of the process set up under Paris, remain inadequate in the aggregate and do not appear to adhere to the Agreement's call for countries to aim for the "highest possible ambition." The U.S. withdrawal from the UN Framework Convention on Climate Change and Paris Agreement has added additional questions on the current international architecture.

Yet beneath these headlines, in many ways the Paris Agreement continues to catalyze domestic and international action through its existing processes. Despite the challenges, implementation of the Paris Agreement continues, including in its most substantial elements. Nearly all of the 194 Parties have adopted NDCs intended to support transition to decarbonized economies by mid-century, and those NDCs have in turn stimulated a broad range of domestic policies and actions addressing energy, industrial, and land-use emissions.¹ The Paris Agreement's finance goals continue to influence public investments in a range of international and bilateral finance institutions, and investments in clean energy in particular are rising far more rapidly than anticipated even a few years ago.^{2,3} And, in one centrally important aspect of the Paris Agreement—the commitment by Parties under Article 13 to report and be reviewed on progress in implementing their NDCs and other aspects of the Paris Agreement every two years—progress to date has been quite positive - and Parties are largely fulfilling their responsibilities.

The first round of reporting and review of Biennial Transparency Reports (BTRs) shows the Paris Agreement's Enhanced Transparency Framework (ETF) is working largely as designed. 138 Parties reported under the new guidelines, and expert reviews have been facilitative and constructive. The main shortfall is that the public stage of review has drawn far less attention and broader civil

society—and government interactivity—than envisioned during the architecture of Article 13. This wider engagement is an important aspect of how the international process can support enhancement of ambition and improved implementation over time. Bolstering it is therefore necessary; and given the relatively strong current baseline, it is also feasible with some tractable next steps. With second BTRs due by December 31, 2026, this brief provides an initial assessment of the first cycle of the ETF and recommends how to strengthen the next.

What a Biennial Transparency Report and Review Entails

The BTRs established under Article 13 of the Paris Agreement are a central vehicle to ensure that Parties remain focused on the commitments they have made to maintain and implement their NDCs under the Paris Agreement, and that other stakeholders understand the actions Parties are taking to address climate change.⁴ It was envisioned that this transparency would promote ambition over time by inspiring confidence that Parties are following through on the undertakings reflected in their NDCs and that the progress is subject to a systematic self-evaluation.⁴ The BTRs also provide key information on finance and support by contributor countries, as well as lessons on progress and challenges in implementation.

Developing a BTR involves substantial investment from each Party, as each BTR includes a number of detailed components:

- A national greenhouse gas (GHG) inventory report, supported by common reporting tables, covering anthropogenic emissions by sources and removals by sinks of GHGs, using standard methodologies provided by the Intergovernmental Panel on Climate Change (IPCC);⁴
- Information needed to track progress on NDCs: a description of the target, the indicators a Party has chosen to measure progress toward the NDC, a structured summary of its progress to date, and the policies and measures taken to achieve the NDC;⁴
- Parties may also report on their adaptation efforts at their discretion,⁴ and most have opted to do so in the first set of reports;
- Developed country Parties must report detailed information on the climate finance they have provided and mobilized for developing countries (and others in the position of financing developing country efforts are encouraged to do so); developing countries may provide information on finance needed and received.⁴

The reviews provide not only an avenue for Parties to understand the nature and extent of individual Party implementation and a major incentive for Party follow-through, but also an avenue for evaluating the collective efforts of Parties on an ongoing basis.

For developing countries in particular, the requirements are a major enhancement in their reporting obligations compared to the United Nations Framework Convention on Climate Change (UNFCCC) guidelines that were in place prior to the Paris Agreement. Because the reporting guidelines under the Paris Agreement apply to all Parties – developed and developing countries alike – the information

they provide in the aggregate on global emissions and actions is substantially broader and more complete than has ever been previously available under the UNFCCC, which was adopted in 1992 and expanded upon in the 1997 Kyoto Protocol.^{5,6}

Article 13 was a top negotiating priority for the United States, which was among the strongest advocates for a high standard of reporting for both developed and developing country Parties. Mandatory, comprehensive, and detailed reporting was, among other things, a way of creating a strong signal to Parties that they needed to take their NDC implementation seriously.⁷ The guidelines require that countries devote substantial technical analysis and focus on both the policy effort and results. The standards were achieved largely because of four understandings:

- First, that it was preferable to adopt strong technical guidelines that Parties would become better at fully meeting over time, rather than less demanding guidelines that would require frequent revision;
- Second, while all reporting Parties report using a single set of guidelines, the guidelines provide for specific flexibilities for Parties at different stages of capacity, outlining alternate levels of detail that may be provided for a limited number of technically challenging reporting requirements. These flexibility provisions are available only to developing country Parties that explicitly note capacity constraints related to the required information in that provision. The final guidelines include twelve such flexibility provisions, most of them relating to the GHG inventory;⁴
- Third, developed countries provide funding through the Global Environment Facility (GEF) to help developing countries build reporting capacity and prepare the individual reports;
- Finally, it was agreed that reviews of the reports would be facilitative rather than punitive and adversarial, and focus on promoting improvement in Party reporting rather than judging the adequacy of a Party's NDC or its underlying policies. The decision to avoid judgments about the adequacy of a Party's actions was particularly important to larger emerging economies, and was considered necessary to secure robust and detailed guidelines more generally.

While the review process is designed to be facilitative, it is nonetheless intensive and designed to shine a light on a Party's implementation. The reviews involve two stages of engagement with the reporting Party: first, a technical expert review that may be conducted as a centralized, in-country, or (in practice) hybrid arrangement between reviewers and the reporting government and stakeholders, and that generates a detailed Technical Expert Review Report (TERR); and second, the Facilitative Multilateral Consideration of Progress (FMCP), a public peer-review process.⁴

The FMCP consists of two phases: a written question-and-answer phase, in which other Parties may submit written questions to the Party under review and the Party responds, and a working-group phase in a formal session of the Subsidiary Body for Implementation, in which the Party provides information on its BTR and takes questions from Parties. The FMCP was intended to shine a high-profile public spotlight on each Party's actions, with the expectation that this would create an ongoing incentive to Parties to take ambitious action and demonstrate progress. This final stage of the FMCP is important for promoting a sense that fulfilling the undertakings in NDCs is a matter of high public interest to Parties and stakeholders.

Experience with First BTRs and Reviews

Following the BTR submissions in late 2024 and thereafter, expert reviews have been conducted over the last two years. Sessions of the FMCP have been held at three semi-annual formal meetings of the subsidiary bodies serving the Paris Agreement beginning with June 2025. The next FMCP is planned to be held at the 2026 UN Climate Conference (COP31) in Antalya, Turkey.⁸

With the majority of the reviews largely completed, here is a snapshot of performance to date.

Reporting: The deadline for providing the first BTRs was December 31, 2024, for all but the 75 Small Island Developing States (SIDS) or Least Developed Countries (LDCs), which are asked to submit at their own discretion.⁹ Of the 120 non-LDC, non-SIDS Parties required to submit BTRs, all but 10 have submitted.¹⁰ SIDS and LDCs have discretion on when to submit their first reports.¹⁰

Notably, even though SIDS and LDCs are not bound by the 2024 deadline, 15 of 39 SIDS and 16 of 43 LDCs did so. This means a total of 138 Parties submitted their first BTRs as of October 2026.¹⁰ In previous rounds of reporting under the old system - the Measurement, Reporting and Verification (MRV) system - this percentage was much lower.¹¹

The 10 Parties that were required to submit a report but have not yet done so as of October 2026 are: Cameroon, North Korea, El Salvador, Equatorial Guinea, Kuwait, Congo, San Marino, Palestine, Syria, and Vietnam.¹⁰

Regarding timeliness for the 120 Parties required to submit, 61 percent did so by the December 31, 2024 deadline.^{9,10} Another 11 Parties submitted less than three months late, likely given that this was the first experience for many in providing detailed reporting. Seventeen G20 members (including the United States under the Biden Administration) reported on time, and another two (the Republic of Korea and the Kingdom of Saudi Arabia) were less than three months late. The only G20 country to submit later than three months was India, which did not turn its report in until April 2026. A handful of Parties were more than 3 months late (the United Arab Emirates and Iceland, as well as some smaller European Union member states).¹⁰

The eventual rate of submission within 3 months of the deadline is positive, and developing country reporting is strikingly higher than for the biennial update reports that developing countries submitted under the UNFCCC Cancun framework from 2010. The high rate of Party implementation of BTRs may be explained by several factors in addition to the intent of Parties themselves to fulfill their reporting commitments. First, Parties placed a priority on the submission of the reports in the run-up to the deadline, including by the Republic of Azerbaijan as President of the 2024 Conference of the Parties, which included delivery of the reports as a priority of its presidency, taking a number of steps to promote capacity, training and attention for the first round of reports.¹² Second, the support provided for Party reporting capacity by developed country Parties and international institutions enabled many developing countries to prepare the new report. Third, the Paris Agreement Implementation and Compliance Committee established under Article 15 regularly reviews progress in reporting and prompts Parties that have not yet reported to focus on completing them.¹³

These reports represent a major enhancement in country-reported GHG emissions data, with the vast majority of the world's emissions now reported by source and sink category, consistent with IPCC methodologies. The NDC progress reporting requirement has yielded information on thousands of actions that Parties are taking to further their Paris Agreement commitments, representing a step change in the information available about Parties' collective and individual efforts.

A report by the secretariat of BTR submissions provided before April 15, 2025, found that the reports provided a substantially expanded evidence base on national emissions, NDC implementation, policies and measures, and support, but that submissions varied in completeness and reflected continuing technical and capacity constraints, particularly in the provision of standardized information and quantification of mitigation policy effects.¹⁴ The report noted that this resulted in a number of incomplete or thinly documented inventories, and missing estimates of how much policies and measures cut emissions. Given the extensive data requirements, continuous improvements in the data provided may be expected in future BTRs. Notably, in contrast to the GHG inventory, where IPCC methodologies are applied, internationally recognized methodologies for assessment of the effects of policies have not yet been developed.

A key element of the negotiations of guidelines for Article 13 involved the relative breadth of flexibilities provided for developing countries that required them on the basis of capacity. The results of the first round of BTRs validate the inclusion of focused rather than broad flexibility for developing countries. Many developing country Parties used at least one of the flexibilities, but others did not. The guidelines call on Parties using flexibility to identify their capacity constraints and to provide self-determined time frames for addressing them. In many but not all cases, Parties provided an end date.

Reviews: The review process has been a major undertaking for Parties and the UNFCCC secretariat, both in its administrative demands and in the hundreds of experts it has engaged as reviewers. These experts in turn bring review experience back to their home countries, helping to improve future reporting.

The reviews held to date have been conducted in a facilitative and constructive manner envisioned in the negotiation of the guidelines. The technical expert review reports published to date have provided detailed, productive feedback to Parties, promoting improved reports in the next round and supporting the increased data and information needed to further accelerate action.¹⁰

The new guidelines require a major enhancement in the number and intensity of reviews that must take place compared with the prior MRV regime, reflecting that developing country reports are now subject to full technical expert review. As a result, the review process is experiencing some expected challenges in keeping up with the biennial calendar that governs it. This can be ascribed largely to four factors: administrative challenges with ramping up the first round of reviews; late reporting by some Parties in this first round; challenges in meeting deadlines for the development of TERRs; and difficulties in scheduling the FMCP in parallel with negotiations sessions of the June Subsidiary Body (SB) meetings and the annual UN climate conferences.¹⁴

The review process requires significant investment by the UNFCCC secretariat and the hundreds of experts around the world who review individual Party reports. Developing country Parties have the option of a centralized or in-country review.⁴ An in-country review is the default for a Party's first BTR, although developing country Parties that need flexibility may instead choose a centralized review. Each review requires a team of experts to dedicate many hours of assessment and engagement; in-country review involves travel to the Party undergoing review for an intensive review week and engagement with national experts from the Party.

In terms of the Technical Expert Reviews (TERs), finding and funding reviewers for so many reviews has been challenging and will likely remain given the voluntary nature of reviewer engagement.¹⁴ Some Parties have struggled to keep pace with the standardized review timelines, leading to challenges for reviewers and delays in publication of review reports. Interactions between reviewers and Parties on the TER reports has been slow in some instances. As of October 5, 2026, 100 TER processes have been initiated, with 55 final TER Reports published, including 28 for developing countries.^{10,15} Thus far, 49 Parties have participated in sessions of the FMCP, including 37 in the 2026 June SB sessions, with another 35 scheduled for COP31.⁸

The review process for the first BTRs is not finalized and will not be concluded before the second BTRs are due. A schedule of some 35 Parties participating in the FMCP per session going forward would enable most or all Parties to be reviewed on a biennial basis, though roughly a quarter of first BTRs had not been scheduled for review by October 2026, mostly due to late submissions.¹⁵ Notably, 11 out of 49 Parties have participated in the FMCP without Parties and stakeholders having access to the final TER Reports for those Parties.

Parties that have undergone the FMCP have generally viewed the experience as positive, an important milestone in getting Parties used to such reviews. Due to the volume of Parties undergoing FMCP, 8 to 11 Parties are peer-reviewed within the same three hour session, regardless of their size. Whereas early in-session reviews of biennial reports under the Cancun framework at times attracted hundreds of observers in a full plenary setting, attendance at more recent in-session reviews—including of the world's largest emitters—has been in smaller settings and seen far smaller attendance from both Parties and non-Party observers. In short, fewer Parties and Civil Society Organizations have focused on the FMCP as a significant opportunity for accountability than was envisioned when the guidelines were developed.

Several factors could be contributing to this disappointing level of participation. For non-Party actors, there are some constraints on observer engagement in formal FMCP sessions, as well as overlapping scheduled events. In addition, the FMCP does not provide an explicit avenue for engaging Parties directly on the ambition of their NDCs or the policies that implement them, which may discourage participation. This element of FMCP design was deliberate to give Parties confidence that they can bring both their successes and challenges forward in a constructive environment. Nonetheless, it has also created a perception that FMCP is purely technical and not consequential. Finally, only Parties may ask questions in the review, either beforehand or in-session. As Parties become more comfortable with in-session reviews, it is possible to imagine the FMCPs could evolve to include input from non-

Party stakeholders, as well as a facilitative and non-adversarial discussion of ambition and progress in implementation of individual Party NDCs, including challenges and opportunities.

Parties also have a responsibility to ensure success of the FMCP through prioritization and participation, and here the lack of attention is harder to justify. Many Parties have provided excellent examples through delivering substantial effort in their reporting and engaging in a meaningful sharing of their national circumstances, progress, and challenges. In addition, some Parties have had their most senior representatives present all or part of their FMCP contribution. Yet many have not given this level of priority.

Overall, this first cycle of the ETF represents a very solid start and is a significant signal regarding the seriousness with which a diverse range of governments have approached their Paris Agreement responsibilities. BTRs are a relatively technical exercise compared to the domestic policy and implementation efforts required to bend emissions trajectories or shift national budgets and investment pathways that are foundational to achieving the goals of the Paris Agreement. Yet, they are crucial for the success of the Paris Agreement. Without Parties carrying out their reporting requirements, the agreement lacks the foundation that underpins and enables ambitious climate policy.

Next Steps and Recommendations

The second BTRs are due no later than December 31, 2026. This round will show whether the gains of the first cycle can be improved upon and sustained, despite a more challenging global backdrop of U.S. withdrawal, declining development assistance, and less political attention than the first round received. Three measures will indicate progress: the timeliness of the submissions; the quality of reporting; and the attention paid to the reviews by governments and civil society. Building on the first round experience, the following recommendations could strengthen each:

- **Sustain the Yield.** The yield of second round BTRs should be at least as high as in the first round, and ideally higher. Because the second round has received less attention than the first, and given the more challenging global backdrop, achieving this may require significant follow-up with Parties well after the December 31, 2026, deadline. This is a task the COP Presidency should take on.
- **Estimate Emission Reductions.** Parties should provide estimates of the actual and projected emission reductions from their policies and measures. Given that internationally recognized methodologies for assessing the effect of policies have not yet been developed, Parties and the secretariat should work to develop and share practical approaches to such estimates.
- **Elevate FMCP.** The FMCP should be elevated into a major activity and outcome of every COP. The Presidency and the secretariat should publicize its importance throughout the year, and FMCP sessions should be held in large spaces. Priority should be given to Parties whose emissions are significant, and they should be allotted more time in a given FMCP session. Parties should also consider following the good practice of having their most senior representatives present their case. To make this possible, the largest Parties and the secretariat should make an effort to

complete a timely technical expert review, so that these Parties can engage in the FMCP at the COP following their BTR submission. This will require focus and cooperation, but would provide a very good signal about the robustness of the Paris Agreement framework.

- **Publish TERRs before FMCP.** Technical expert review reports should be published before a Party takes part in the FMCP. That 11 of the 49 Parties to date have participated in the FMCP without a published TERR limits the value of the FMCP as an opportunity for informed public engagement.

Filling the U.S. Information Gap

One aspect that will differ from the last round of BTR submissions is the absence of a U.S. submission given the withdrawal from the Paris Agreement and UNFCCC. This will create a significant gap in the global aggregate of self-reported GHG inventory data. In addition, the absence of a 2026 U.S. BTR will mean less information is available to Parties about the extent of the climate response in the United States. Nevertheless, even in the absence of Party participation in the formal process, non-governmental actors are stepping in to support the goals of deeper understanding into the emissions, policies, and progress within the U.S. context.

As one example of this, the University of Maryland's Center for Global Sustainability (CGS) has developed and is now publishing regularly a new, non-governmental Greenhouse Gas Inventory and Analysis (GHGIA) for the United States.¹⁶ This report builds on and applies methodologies that are consistent with the previous, official U.S. inventory led by the U.S. Environmental Protection Agency and submitted annually to the UN climate secretariat. Similarly, many individual questions about the U.S. situation relating to transparency, which would formally be offered through BTRs, can also be clarified through non-governmental research channels. CGS is also producing regular projections of U.S. emissions pathways demonstrating national circumstances and progress toward previously stated goals. Based on this work, CGS expects to continue sharing this research in a way that facilitates easy comparison to BTRs, including U.S. policies, emissions trends and projections, with reference to the Article 13 guidelines, as a resource for understanding and comparing U.S. progress in the overall global effort.

Finally, CGS is complementing its reports on U.S. domestic emissions and actions with research and commentaries on aspects of the international transparency mechanisms and processes, including BTR implementation, to highlight best practices and areas for improvement.

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