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Report on the technical expert review of the first biennial transparency report of Sri Lanka*

Addendum

Summary

This addendum to the report on the technical expert review of the first biennial transparency report of Sri Lanka, conducted by a technical expert review team in accordance with the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement, contains the results of the review of the consistency of the information submitted by the Party with those modalities, procedures and guidelines, and presents capacity-building needs identified by the Party and by the technical expert review team in consultation with the Party during the review. The review took place from 23 to 27 February 2026 in Colombo.

* In the symbol for this document, 2024 refers to the year in which the biennial transparency report was submitted, not to the year of publication.

Please recycle

Abbreviations and acronyms

2006 IPCC Guidelines	*2006 IPCC Guidelines for National Greenhouse Gas Inventories*
AD	activity data
BTR	biennial transparency report
CH_4	methane
CO_2	carbon dioxide
CO_2 eq	carbon dioxide equivalent
CRT	common reporting table
CTF	common tabular format
EF	emission factor
FAOSTAT	statistical database of the Food and Agriculture Organization of the United Nations
$Frac_{GASM}$	fraction of applied organic nitrogen fertilizer materials and of urine and dung nitrogen deposited by grazing animals that volatilizes as ammonia and nitrogen oxides
GHG	greenhouse gas
HWP	harvested wood products
IE	included elsewhere
IPCC	Intergovernmental Panel on Climate Change
IPPU	industrial processes and product use
LULUCF	land use, land-use change and forestry
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
N	nitrogen
N_2O	nitrous oxide
NA	not applicable
NDC	nationally determined contribution
NE	not estimated
NID	national inventory document
NIR	national inventory report
PaMs	policies and measures
QA/QC	quality assurance/quality control
TERT	technical expert review team

I. Areas of improvement[1] identified during the technical expert review of the Party's first biennial transparency report

1. Tables 1–14 present the results of the review of the consistency with the MPGs[2] of the information submitted by Sri Lanka in its BTR1. All recommendations and encouragements contained in the tables are for the next BTR or NIR, unless otherwise specified.

A. General reporting provisions

Table 1
Areas of improvement relating to general reporting provisions

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
1.1	Specified in paragraph 6 of the MPGs	Sri Lanka explained during the review that it applied flexibility in relation to paragraphs 25, 29, 35, 48, 57, 58, 85, 92, 95 and 102 of the MPGs. The TERT noted that the Party did not indicate in the BTR1 that it applied flexibility in relation to those provisions. In addition, the Party did not concisely clarify in the BTR1 its capacity constraints or provide self-determined estimated time frames for improvements in relation to those constraints. During the review, Sri Lanka explained that flexibility provisions were applied owing to capacity constraints relating to lack of data, validation of proxies, lack of QA/QC protocols, limited understanding of the MPGs, lack of projection models, lack of capacity to perform an uncertainty analysis and limited knowledge in the use of IPCC inventory software. Sri Lanka also clarified that time frames for improvements differ for each flexibility provision applied and that it is currently unable to provide such time frames. The Party further explained that it did not mention the use of flexibility in the BTR1 owing to capacity constraints, which limited its ability to conduct systematic QA/QC procedures. The TERT recommends that the Party clearly indicate in the BTR the provisions of the MPGs to which flexibility has been applied, concisely clarify capacity constraints and provide self-determined estimated time frames for improvements in relation to those constraints.
1.2	Specified in paragraph 2 of decision 5/CMA.3	Sri Lanka prepared its BTR1 and NID partially in accordance with the outlines contained in annexes IV and V, respectively, to decision 5/CMA.3. For example, the structure of chapter 2 of the BTR1 does not follow the BTR outline contained in annex IV to decision 5/CMA.3. For instance, information on mitigation PaMs, actions and plans is included in a subsection in the section on information necessary to track progress made in implementing and achieving NDCs rather than in a separate section. Information on progress on implementation of adaptation (paras. 110–111 of the MPGs), which should appear as a separate subsection within the section on climate change impacts and adaptation under Article 7 of the Paris Agreement (section III.E of the BTR outline) appears instead as a subsection within the section on information necessary to track progress made in implementing and achieving NDCs (BTR1 section 2.4, p.82). Similarly, the NIR submitted as part of the BTR1 partially follows the outline in annex V to decision 5/CMA.3. For example, the first section is entitled "Overview" instead of "National circumstances, institutional arrangements and cross-cutting information". Information on sectors is provided in NIR subsections 1.3.2–1.3.6 under section 1.3 on trends in GHG emissions and removals by sector, whereas the NIR outline suggests that this information should be provided in separate sections. Further, the NIR does not include a section equivalent to chapter 10 of the NIR outline on recalculations and improvements. During the review, Sri Lanka explained that owing to time constraints and limited understanding of the requirements of the MPGs, some elements of the BTR1 and

[1] As referred to in paras. 7, 8, 146(d) and 162(d) of the MPGs, contained in the annex to decision 18/CMA.1.

[2] Decision 18/CMA.1, annex.

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
		NIR deviate from the standard outlines. Sri Lanka indicated that it will ensure that future reports follow the mandated BTR and NIR outlines. The TERT encourages the Party to prepare its BTR and NID in accordance with the outlines contained in annexes IV and V, respectively, to decision 5/CMA.3.

B. Greenhouse gas emissions and removals

Table 2
Areas of improvement relating to general findings on greenhouse gas emissions and removals

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
2.G.1	Specified in paragraph 19(b) of the MPGs Institutional arrangements	The Party reported in its BTR1 that the Climate Change Secretariat of Sri Lanka functions as the operational focal point with overall responsibility for the national inventory, including for coordinating with and facilitating the work of stakeholders. However, the Party did not provide information on its inventory preparation process, including the division of specific responsibilities of institutions participating in inventory preparation. During the review, the Party provided some information on the institutional arrangements for compiling the GHG inventory, including for collecting data, applying methodologies and reporting results. However, the Party did not completely explain the roles and responsibilities of different institutions involved in the inventory preparation process. The TERT recommends that the Party provide information in the NID on the inventory preparation process, including the division of specific responsibilities of institutions participating in inventory preparation.
2.G.2	Specified in paragraphs 21–23, 39 and 40 of the MPGs Methods	Sri Lanka reported in the BTR1 that tier 1 methods were consistently implemented for all categories. However, the Party did not transparently describe the methodologies used, including detailed information on AD, EFs and the reasons for the choice of default EFs. The Party thus did not use recommended higher-tier methods for key categories in accordance with the 2006 IPCC Guidelines. The TERT noted that the Party did not correctly perform a key category analysis to support the selection of appropriate methodological tiers. During the review, the Party provided brief information on the methodologies used, confirming that tier 1 methodologies from the 2006 IPCC Guidelines were applied for all categories, but did not provide information substantiating the selection of methods, AD and EFs. The TERT recommends that the Party provide transparent information in the NID on the methodologies, AD and EFs used, including the rationale for the choice of methods, in accordance with good practice elaborated in the IPCC guidelines, as well as the descriptions, assumptions, references and sources of information used for the AD and EFs. The TERT also recommends that the Party use the recommended method (tier level) for key categories in accordance with those IPCC guidelines or document in the NID the reasons for not following the relevant decision tree from the IPCC guidelines.
2.G.3	Specified in paragraphs 25 and 41 of the MPGs Key category analysis	Sri Lanka applied flexibility for those developing country Parties that need it in the light of their capacities in relation to its key category analysis (see ID# 1.1 in table 1) to identify key categories using a threshold of 85 per cent in place of the 95 per cent threshold defined in the 2006 IPCC Guidelines (vol. 1, chap. 4). Sri Lanka reported in its NIR that it performed the key category analysis for the starting year and the latest reporting year, including and excluding LULUCF, using approach 1 for both level and trend assessment. However, the Party reported only one set of results in the BTR1. Sri Lanka did not provide information on the year relating to the results reported, the method used, the gas(es) for which the key category analysis was performed, individual and cumulative percentage contributions from key categories for level and trend analysis, whether LULUCF categories were included in the analysis, and whether the analysis related to level assessment only, or whether trend assessment was also included.

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
		During the review, the Party clarified that it applied the flexibility available to those developing country Parties that need it in the light of their capacities in relation to its key category analysis to identify key categories using a threshold no lower than 85 per cent in place of the 95 per cent threshold defined in the 2006 IPCC Guidelines. Sri Lanka also indicated that the key category analysis will be conducted in accordance with the 2006 IPCC Guidelines using approach 1 for both level and trend assessment for future submissions. The TERT recommends that the Party conduct the key category analysis using approach 1 from the IPCC guidelines for both level and trend assessment for the starting year and the latest reporting year and with and without LULUCF, in accordance with the IPCC guidelines, and include information on the approach used for identifying key categories, the gas(es) for which the key category analysis was performed, the year relating to the analysis, the method used and the individual and cumulative percentage contributions from key categories.
2.G.4	Specified in paragraphs 6, 29 and 44 of the MPGs Uncertainty analysis	Sri Lanka quantitatively estimated uncertainty and reported an uncertainty analysis of the emission and removal estimates for the LULUCF and energy sectors and qualitatively discussed the uncertainty for the LULUCF sector for the latest reporting year of the inventory time series. However, the Party did not quantitively estimate or qualitatively discuss the uncertainty for other sectors. During the review, the Party explained that it applied the flexibility available to those developing country Parties that need it in the light of their capacities in relation to the uncertainty analysis and, as such, only provided a qualitative discussion of uncertainty for the key categories in its BTR1. However, the TERT noted that Sri Lanka included a qualitative discussion of uncertainty for the LULUCF sector only, which does not include any key categories. Considering the flexibility applied by the Party in relation to reporting its uncertainty assessment, the TERT recommends that the Party provide in the NID a qualitative discussion of uncertainty for all its key categories in accordance with the relevant flexibility provision of the MPGs. The TERT encourages the Party to provide a quantitative estimate of uncertainty for all source and sink categories of the GHG inventory.
2.G.5	Specified in paragraphs 30–32, 38 and 45 of the MPGs Completeness	Sri Lanka did not report any information in CRTs summary 1–3, CRTs 6–10 and CRT Flex_Summary, leaving all cells in those tables blank. In addition, the Party did not report any information, or reported incorrect notation keys, across many sectoral CRTs. For example: (a) In the energy sector, the Party did not use notation keys for many categories for which estimates were not reported in CRTs 1.A(a)s1, 1.A(a)s2, 1.A(a)s3, 1.A(a)s4 and 1.A(b), and did not report any estimates or notation keys in CRTs 1.A(d), 1.B.1, 1.B.2 and 1.C. In addition, in CRT 1.A(a)s1, the cells corresponding to subcategory 1.A.1.b petroleum refining were left blank, but in the BTR1 the Party reported CO_2, CH_4 and N_2O emissions from petroleum refining; (b) In the CRTs for the agriculture sector, the Party did not use notation keys for estimates that were not reported in CRTs 3.A, 3.C and 3.G-J, and did not report any estimates or notation keys in CRTs 3.B(a), 3.B(b), 3.E and 3.F; (c) In the CRTs for the LULUCF sector, the Party did not use notation keys for many of the estimates that were not reported in CRTs 4.D, 4(II), 4(III) and 4.Gs1, and did not report any estimates or notation keys in CRTs 4.F, 4(I), 4(IV) and 4.Gs2; (d) In the waste sector, the Party reported “NE” for the AD for subcategories 5.A.1.a anaerobic, 5.A.1.c active-aeration and 5.A.3 uncategorized waste disposal sites in CRT 5.A, while “NA” and “IE” were reported for the parameters and emissions for those subcategories. The Party did not include, in either the CRT documentation boxes or in the BTR1, the reasons for using notation keys, indicating why emissions from sources and removals by sinks and associated data for specific sectors, categories and subcategories or gases are not reported. During the review, the Party clarified that it reported blank cells and incorrectly applied notation keys in the CRTs owing to a lack of capacity for filling in information in the CRTs and for following the requirements of the MPGs regarding

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
		the use of notation keys. The Party further explained that in a few cases, the incorrect application of notation keys in the CRTs stems from issues related to exporting data from the IPCC inventory software, which could not be corrected manually owing to time constraints. The TERT noted that it is possible to manually correct any such incorrect application of notation keys in the CRTs. The TERT recommends that the Party report information in all CRTs, namely CRTs summary 1–3, CRTs 6–10, CRT Flex_Summary and all sectoral CRTs using either numerical data or appropriate notation keys. The TERT further recommends that the Party clearly document the reasons for its use of notation keys, indicating why emissions from sources and removals by sinks and associated data for specific sectors, categories and subcategories or gases are not reported in the appropriate CRT documentation boxes and in the NID.
2.G.6	Specified in paragraphs 6, 35 and 38 of the MPGs QA/QC and verification	Sri Lanka reported in the BTR1 that comprehensive QA/QC procedures were implemented during the inventory preparation process and provided its QA/QC plan, including information on the process for developing the QA/QC plan, key stakeholders and their responsibilities, QA/QC procedures, a comparison of internal QC procedures and external QA procedures for BTR review and validation, and a QA checklist. However, the TERT noted that there are multiple errors and inconsistencies across the BTR1 and CRTs and across different CRTs for all sectors (e.g. for the agriculture sector, the emission values reported in CRTs 3.C and 3.D are not consistent with those reported in CRT 3). Similarly, in the CRTs for the LULUCF sector, many values (e.g. CO_2 removals from forest land, cropland, grassland and wetlands) were inconsistently reported across CRTs 4, 4.A, 4.B, 4.C and 4.D. During the review, the Party confirmed that it applied flexibility provided to those developing country Parties that need it in the light of their capacities in relation to implementing and providing information on general and category-specific inventory QC procedures in accordance with its QA/QC plan. The TERT recommends that the Party report correct information in the NID and CRTs, ensuring consistency between the NID and CRTs and across the CRTs. Considering the flexibility applied by Sri Lanka in relation to QA/QC procedures, the TERT encourages the Party to conduct general QC procedures in accordance with its QA/QC plan and the IPCC guidelines and clearly describe them in the NID.
2.G.7	Specified in paragraphs 6, 57 and 58 of the MPGs Time series	Sri Lanka reported a GHG inventory for a single year (2021) in its BTR1. The TERT noted that in accordance with the MPGs, Parties are required to report a consistent annual time series starting from 1990 and extending to two years prior to the submission of its NIR. The TERT also noted that the Party provided a few graphs in the BTR1 showing sectoral emissions in CO_2 eq from 2011 to 2021, but did not report inventory information in the relevant CRTs or provide detailed information in the BTR1 as per the CRT categories. During the review, the Party explained that it applied the flexibility available to those developing country Parties that need it in the light of their capacities in relation to both the starting and end years of the GHG inventory time series. However, the TERT noted that the Party did not report a GHG inventory time series starting from 2020 when applying the flexibility provision as required by the MPGs. Considering the flexibility applied by the Party in relation to reporting a GHG inventory time series, the TERT recommends that the Party report a consistent annual GHG inventory time series starting from at least 2020 and extending to three years prior to the submission of its NIR, with data covering, at a minimum, the reference year/period for its NDC.

Table 3
Areas of improvement of the reporting on greenhouse gas emissions and removals – energy sector

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
3.E.1	Specified in paragraph 47 of the MPGs 1. General (energy sector) – all fuels – CO_2, CH_4 and N_2O	The Party reported in the BTR1 that all emissions for subcategories under category 1.A.2 manufacturing industries and construction were reported under subcategory 1.A.2.g other owing to a lack of availability of disaggregated AD for these subcategories in the national energy balance. Similarly, emissions for subcategories 1.A.4.a commercial/institutional and 1.A.4.b residential were reported together under subcategory 1.A.4.b, as the fuel consumption data are only available for the "household and commercial" category in the national energy balance. During the review, the Party explained that it has initiated the development of a sectoral MRV framework for the energy and industry sectors, which includes provisions to strengthen data-collection systems and institutional coordination to generate subcategory-level AD. Once it is fully operational, the framework will enable the systematic collection of AD at the most disaggregated level for categories 1.A.2 and 1.A.4 other sectors in line with the 2006 IPCC Guidelines. The TERT recommends that the Party estimate and report GHG emissions at the most disaggregated level under categories 1.A.2 and 1.A.4 in accordance with the IPCC guidelines (e.g. by collecting AD at a disaggregated level through the sectoral MRV framework).
3.E.2	Specified in paragraph 36 of the MPGs Fuel combustion – reference approach – all fuels – CO_2	The Party did not compare national estimates of CO_2 emissions from fuel combustion with those obtained using the reference approach and report the results of the comparison in its BTR1 and CRTs 1.A(b) and 1.A(c). During the review, the Party explained that it did not estimate CO_2 emissions from fuel combustion using the reference approach owing to time constraints. The TERT encourages the Party to compare the national estimates of CO_2 emissions from fuel combustion with those obtained using the reference approach and to report the results of this comparison in the NID.
3.E.3	Specified in paragraph 53 of the MPGs International bunkers and multilateral operations – liquid fuels – CO_2, CH_4 and N_2O	The Party reported GHG emissions from international aviation as "NE" and those from marine bunker fuels using numerical values as two separate entries in CRT 1.D in accordance with the MPGs. However, the Party did not provide any information on category 1.D.1 international bunkers in its BTR1. During the review, the Party explained that it intended to report "NE" for both international aviation and international navigation and that numerical values for GHG emissions from international navigation were mistakenly inserted into the CRTs while creating them using the JavaScript Object Notation format files from the IPCC inventory software. Further, the Party clarified that the fuel consumption data for international bunkers from the national energy balance were not used to estimate the related emissions owing to a lack of detailed information on how they are divided into international and domestic aviation and navigation. The Party further explained that the Ceylon Petroleum Corporation is currently collecting data on international bunker fuels to estimate these emissions, although there are some difficulties in acquiring data from international oil supply companies. The TERT encourages the Party to correct the information on the AD and GHG emissions from international navigation reported in CRT 1.D, explaining any notation keys used to report them. The TERT also encourages the Party to report numerical values for GHG emissions from international aviation and marine bunker fuels (e.g. by continuing the close collaboration with the Ceylon Petroleum Corporation to collect data on international bunker fuels in line with the definitions in the 2006 IPCC Guidelines).
3.E.4	Specified in paragraph 54 of the MPGs Feedstocks, reductants and other non-energy use of fuels – all fuels – CO_2	The Party did not provide any information in CRT 1.A(d) or indicate in the BTR1 how feedstocks, reductants and other non-energy use of fuels were accounted for in the inventory, under the energy or IPPU sector, in accordance with the IPCC guidelines. During the review, the Party explained that all non-energy use of fuel was accounted for under the IPPU sector on the basis of information in the national energy balance.

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
		The TERT encourages the Party to provide detailed information on feedstocks, reductants and other non-energy use of fuels in the country and to clearly indicate how these fuels are accounted for in the inventory in the NID and CRT 1.A(d).
3.E.5	Specified in paragraph 40 of the MPGs 1.A.1.a Public electricity and heat production – biomass – CO_2, CH_4 and N_2O	The Party reported in the BTR1 that GHG emissions from waste-to-energy processes were estimated on the basis of biomass consumption data in the national energy balance and reported under the energy sector. The TERT noted that biomass consumption for subcategory 1.A.1.a public electricity and heat production for 2021 reported in CRT 1.A(a)s1 (10,669.9 TJ) is much larger than the values reported in the national energy balance (1,297.6 TJ) and in the energy balance reported by the International Energy Agency (2,549 TJ). During the review, the Party explained that there is only one waste-to-energy power plant in Sri Lanka and that the biomass consumption data were obtained from the Sri Lanka Sustainable Energy Authority on the basis of municipal solid waste combusted in the power plant, which contained an error in the decimal point used for the value. The Party further explained that all municipal solid waste is assumed to be biogenic because the waste composition is currently not known. The TERT recommends that the Party estimate and report GHG emissions from waste-to-energy processes using the correct value for biomass consumption and include detailed information on the AD and assumptions used in the NID and CRT 1.A(a)s1.
3.E.6	Specified in paragraph 47 of the MPGs 1.A.3.b Road transportation – liquid fuels – CO_2	The Party did not report CO_2 emissions from the use of lubricants as additives in two-stroke engines in its BTR1 and CRT 1.A(a)s3. During the review, the Party explained that imports of two-stroke engines were banned in Sri Lanka in 2007 and imports of spare parts for two-stroke engines were banned in 2009. As a result, the number of vehicles with two-stroke engines is decreasing, but some are still in operation. CO_2 emissions from the use of lubricants as additives in two-stroke engines are therefore considered to be relatively low. The TERT recommends that the Party report CO_2 emissions from the use of lubricants as additives in two-stroke engines. If those emissions are considered insignificant and therefore reported as "NE", the TERT encourages the Party to derive a likely level of emissions using approximated AD and default EFs provided in the IPCC guidelines.
3.E.7	Specified in paragraphs 30, 45 and 47 of the MPGs 1.A.3.b Road transportation – liquid fuels – CO_2	The TERT noted that the Party did not report CO_2 emissions from the use of urea-based catalytic converters. During the review, the Party explained that while urea-based catalytic converters are used in certain heavy-duty diesel vehicles in Sri Lanka, it is quite difficult to acquire AD on the amount of urea-based additives consumed in catalytic converters and other relevant data, such as the number of vehicles with urea-based catalytic converters. The TERT recommends that the Party report CO_2 emissions from the use of urea-based catalytic converters by collecting relevant AD. If the emissions cannot be estimated owing to any methodological or data gaps, the TERT recommends that the Party report information in the NID on the reasons for the lack of completeness, including information on any methodological or data gaps.
3.E.8	Specified in paragraph 39 of the MPGs 1.A.3.b Road transportation – liquid fuels – CO_2, CH_4 and N_2O	The TERT noted that the national energy balance provides only aggregated fuel consumption data for road transportation. The Party explained in the BTR1 that data on the number of vehicles and vehicle kilometres travelled were used in addition to the national energy balance for estimating GHG emissions from road transportation. However, the Party did not provide a description of how fuel consumption data were disaggregated by vehicle type to estimate GHG emissions. During the review, the Party explained that the fuel consumption data for road transportation from the national energy balance were disaggregated using data on the number of vehicles and average vehicle kilometres travelled. It was assumed that all consumption of diesel oil is allocated to heavy-duty trucks. The TERT recommends that the Party provide detailed information in the NID on how it derived the disaggregated AD to estimate GHG emissions for the

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
		subcategories under category 1.A.3.b road transportation, including the assumptions used.

Table 4
Areas of improvement of the reporting on greenhouse gas emissions and removals – industrial processes and product use sector

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
4.I.1	Specified in paragraphs 32, 45 and 47 of the MPGs 2. General (IPPU) – CO_2, CH_4 and N_2O	The Party reported CO_2, CH_4 and N_2O emissions as "NE" for categories 2.C metal industry, 2.D non-energy products from fuels and solvent use and 2.E electronics industry. The Party did not indicate the reasons why emissions for those categories are not reported in the BTR1 or CRTs. During the review, the Party explained that CO_2, CH_4 and N_2O emissions for categories 2.C, 2.D and 2.E were not estimated because they are considered insignificant. However, the Party did not provide a likely level of emissions for those categories using approximated AD and default EFs in accordance with paragraph 32 of the MPGs. The Party acknowledged this issue and explained that the emissions were not reported owing to capacity constraints, which limited its ability to carry out the necessary assessment. The TERT recommends that the Party report CO_2, CH_4 and N_2O emissions for categories 2.C, 2.D and 2.E or indicate the reasons why emissions for those categories are not reported in the NID or CRTs. If those emissions are considered insignificant and are thus reported as "NE", the TERT encourages the Party to demonstrate their insignificance by deriving a likely level of emissions using approximated AD and default EFs in accordance with the MPGs.
4.I.2	Specified in paragraphs 21, 39 and 40 of the MPGs 2.A.1 Cement production – CO_2	The Party reported in the BTR1 that it estimated CO_2 emissions for category 2.A.1 cement production, which is not a key category, using the tier 1 method and default EFs from the 2006 IPCC Guidelines. However, the Party did not report in the BTR1 the AD and EFs used for estimating CO_2 emissions for the category. During the review, the Party provided additional information regarding the methods, AD and EFs applied. The Party explained that it applied the tier 1 methodology and default EFs from the 2006 IPCC Guidelines (vol. 3, chap. 2.2.1) to estimate CO_2 emissions for the category. However, the TERT noted that the Party did not apply the tier 1 methodology correctly because it multiplied the weight (mass) of clinker produced, which is used in the tier 2 method, with the default EFs. The Party acknowledged the lack of consistency of its method with the method provided in the 2006 IPCC Guidelines and explained that this was due to the lack of a system to collect and manage data on cement production and capacity constraints, which limited its ability to apply the correct method. The TERT recommends that the Party correctly apply the appropriate methodology from the IPCC guidelines for estimating CO_2 emissions from cement production. The TERT further recommends that the Party transparently describe in the NID the methodological approach used to estimate CO_2 emissions for the category, including the assumptions, EFs and AD used.
4.I.3	Specified in paragraphs 21, 39 and 40 of the MPGs 2.A.2 Lime production – CO_2	The Party reported in the BTR1 that it estimated CO_2 emissions for category 2.A.2 lime production, which is not a key category, using the default EFs from the 2006 IPCC Guidelines. However, the Party did not transparently describe the methodological approach used for the category, including the tier level, assumptions, EFs and AD applied. During the review, the Party provided additional information regarding the methods, AD and EFs applied. The Party explained that it applied the tier 1 methodology and default EFs from the 2006 IPCC Guidelines (vol. 3, chap. 2.3.1) to estimate CO_2 emissions for the category. However, the TERT noted that the Party did not correctly apply the tier 1 methodology because it multiplied the weight or mass of limestone or dolomite, which is not used in the tier 1 method, with the tier 3 default EFs. The Party acknowledged the lack of consistency of its method with the tier 1 method provided in the 2006 IPCC Guidelines and explained that this was due to the lack of a system to collect and manage data on

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
		lime production and capacity constraints, which limited its ability to apply the correct method. The TERT recommends that the Party correctly apply the appropriate methodology from the IPCC guidelines to estimate CO_2 emissions from lime production. The TERT further recommends that the Party transparently describe in the NID the methodological approach used to estimate CO_2 emissions for the category, including the assumptions, EFs and AD used.
4.I.4	Specified in paragraphs 21, 39 and 40 of the MPGs 2.A.3 Glass production – CO_2	The Party reported in the BTR1 that it estimated CO_2 emissions for category 2.A.3 glass production using default EFs from the 2006 IPCC Guidelines. However, the Party did not transparently describe in the BTR1 the methodological approach applied for the category, including the tier level, assumptions, EFs and AD used. During the review, the Party provided additional information regarding the methods, AD and EFs applied. The Party explained that it applied the tier 1 methodology and default EFs from the 2006 IPCC Guidelines (vol. 3, chap. 2.4.1) to estimate CO_2 emissions for the category. However, the TERT noted that the Party did not correctly apply the tier 1 methodology because it multiplied the weight or mass of carbonates produced with the tier 3 default EFs. The Party acknowledged the lack of consistency of its method with the tier 1 method provided in the 2006 IPCC Guidelines and explained that this was due to the lack of a system to collect and manage data on glass production and cullet ratio and capacity constraints, which limited its ability to apply the correct method. The TERT recommends that the Party correctly apply the appropriate methodology from the IPCC guidelines when estimating CO_2 emissions from glass production. The TERT further recommends that the Party transparently describe in the NID the methodological approach used to estimate CO_2 emissions for the category, including the assumptions, EFs and AD used.
4.I.5	Specified in paragraphs 21, 39 and 40 of the MPGs 2.A.4 Other process uses of carbonates – ceramics production – CO_2	The Party reported in the BTR1 that it estimated CO_2 emissions for category 2.A.4 other process uses of carbonates – ceramics production, which is not a key category, using default EFs from the 2006 IPCC Guidelines. However, the Party did not transparently describe in the BTR1 the methodological approach applied for the category, including the tier level, assumptions, EFs and AD used. During the review, the Party provided additional information regarding the methods, AD and EFs applied. The Party explained that it applied the tier 1 methodology and default EFs from the 2006 IPCC Guidelines (vol. 3, chap. 2.5.1) to estimate CO_2 emissions for the category. However, the TERT noted that the Party did not correctly apply the tier 1 methodology because it multiplied the mass of limestone or dolomite with tier 2 default EFs. The Party acknowledged the lack of consistency of its method with the tier 1 method provided in the 2006 IPCC Guidelines and explained that this was due to capacity constraints, which limited its ability to apply the correct method. The TERT recommends that the Party correctly apply the appropriate method from the IPCC guidelines to estimate CO_2 emissions from other process uses of carbonates – ceramics production. The TERT further recommends that the Party transparently describe in the NID the methodological approach used to estimate CO_2 emissions for the category, including the assumptions, EFs and AD used.

Table 5
Areas of improvement of the reporting on greenhouse gas emissions and removals – agriculture sector

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
5.A.1	Specified in paragraphs 38 and 39 of the MPGs 3. General (agriculture)	The Party reported CH_4 and N_2O emissions from enteric fermentation and manure management for cattle under categories 3.A.1 and 3.B.1 under both option A (dairy cattle and non-dairy cattle) and option B (country-specific, other) in CRT 3. The Party did not explain in the BTR1 which country-specific or other cattle categories are included under option B, or why both options were used. The TERT noted that only one of the two options should be chosen to report these emissions in the CRTs. During the review, the Party explained that option B includes emissions for calves and bulls only.

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
		The TERT recommends that the Party report CH_4 and N_2O emissions from enteric fermentation and manure management for cattle under categories 3.A.1 and 3.B.1 under either option A or option B and transparently describe the cattle categories considered for the selected option in the corresponding CRTs.
5.A.2	Specified in paragraph 40 of the MPGs 3. General (agriculture) – AD	The Party reported AD for cattle, sheep and swine (population size) and rice fields (area) in CRTs 3.A and 3.C. The TERT noted that the AD reported in the CRTs are significantly higher than the data reported in FAOSTAT (https://www.fao.org/faostat/en/#data). For example, the cattle population reported in CRT 3.A is 1,634,670,000, while that reported in FAOSTAT is 1,131,080. During the review, the Party explained that incorrect AD were reported in CRTs 3.A and 3.C owing to an error in converting units to those required in the CRTs, which will be corrected in the next submission. The Party further explained that although incorrect AD were reported in the CRTs, the associated emissions for those categories were estimated using the correct AD. The TERT recommends that the Party include correct and verified AD for cattle, sheep and swine (population size) and rice fields (area) in the CRTs.
5.A.3	Specified in paragraph 47 of the MPGs 3. General (agriculture) – CH_4 and N_2O	The Party did not report CH_4 emissions for subcategory 3.A.4.a enteric fermentation for buffaloes or CH_4 and N_2O emissions for subcategory 3.B.4.a manure management for buffaloes. However, the TERT noted that the FAOSTAT data (https://www.fao.org/faostat/en/#data) include a head population of 333,210 buffaloes for 2021 for Sri Lanka. The Party did not use notation keys to report these emissions or indicate why they were not reported in the BTR1. The TERT further noted that the Party did not report CH_4 and N_2O emissions from manure management for any livestock category in CRTs 3.B(a) and 3.B(b) (see ID# 2.G.5 in table 2). During the review, the Party explained that a buffalo population exists in Sri Lanka and that it will include the associated emissions in the next submission. The TERT recommends that the Party include CH_4 emissions from enteric fermentation and CH_4 and N_2O emissions from manure management for buffaloes under subcategories 3.A.4.a and 3.B.4.a.
5.A.4	Specified in paragraph 38 of the MPGs 3.B.4 Other livestock – CH_4 and N_2O	The Party reported CH_4 and N_2O emissions from manure management for poultry under categories "3.B.5 other livestock – chickens" and "3.B.6 other livestock – ducks" instead of under subcategory 3.B.4.g other livestock – poultry in CRT 3. The TERT noted that the category codes and names used by the Party are different from those provided in the CRTs. During the review, the Party explained that incorrect category codes and names were used owing to an error during the preparation of the inventory, which will be corrected in the next submission. The TERT recommends that the Party report CH_4 and N_2O emissions from manure management for poultry under subcategory 3.B.4.g in CRT 3.
5.A.5	Specified in paragraph 47 of the MPGs 3.B.5 Indirect N_2O emissions – N_2O	The Party did not report information on indirect N_2O emissions from manure management under category 3.B.5. The Party did not explain why the emissions were not reported in the BTR1. During the review, the Party explained that indirect N_2O emissions from manure management could not be reported owing to time constraints. The TERT recommends that the Party estimate and report indirect N_2O emissions from manure management.
5.A.6	Specified in paragraph 21 of the MPGs 3.D Direct and indirect N_2O emissions from agricultural soils – N_2O	Sri Lanka reported N_2O emissions for subcategory 3.D.1.g other – biological fixation in CRT 3.D. However, the TERT noted that, according to the 2006 IPCC Guidelines (vol. 4, chap. 11.2.1), biological N fixation is not a source of direct N_2O emissions. During the review, the Party explained that it reported emissions from biological fixation because methods and AD were available, even though it is not considered to be a source of direct N_2O emissions according to the 2006 IPCC Guidelines.

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
		The TERT recommends that the Party exclude emissions from biological fixation from the estimates of direct N_2O emissions from managed soils in accordance with the methodology provided in the 2006 IPCC Guidelines.
5.A.7	Specified in paragraph 40 of the MPGs 3.D Direct and indirect N_2O emissions from agricultural soils – N_2O	In its BTR1, Sri Lanka stated that tier 1 EFs from the 2006 IPCC Guidelines (vol. 4, chap. 11, table 11.1) were used for calculating N_2O emissions for subcategories 3.D.1.a inorganic N fertilizers, 3.D.1.b organic N fertilizers, 3.D.1.d crop residues, 3.D.2.a atmospheric deposition and 3.D.2.b N leaching and run-off. The TERT noted that the implied EF for the subcategories calculated on the basis of the AD and emissions provided in CRT 3.D is 1,000 kg N_2O-N/kg N, which is very high compared with the tier 1 EF of 0.01 kg N_2O-N/kg N provided in the 2006 IPCC Guidelines (vol. 4, chap. 11, table 11.1). During the review, the Party explained that incorrect AD values were reported in CRT 3.D owing to an error in converting units to those required in CRT 3.D. The TERT recommends that the Party report the correct AD values for N_2O emissions from inorganic N fertilizers, organic N fertilizers, crop residues, atmospheric deposition and N leaching and run-off in CRT 3.D.
5.A.8	Specified in paragraphs 21 and 35 of the MPGs 3.D.2.a Atmospheric deposition – N_2O	In its BTR1, Sri Lanka stated that tier 1 methodologies from the 2006 IPCC Guidelines (vol. 4, chap. 11.2.2.1) were used for calculating N_2O emissions for subcategory 3.D.2.a atmospheric deposition. The TERT noted that volatilized N from agricultural N inputs calculated using the AD reported in CRT 3.D (approximately 2.74 t N/year) and the default value for $Frac_{GASM}$ from the 2006 IPCC Guidelines (vol. 4, chap. 11, table 11.3) is 0.44276 t N/year, which is significantly different from the value reported in CRT 3.D (0.0906 t N/year). The TERT noted that this indicates that the methodology was not correctly applied in accordance with the 2006 IPCC Guidelines. During the review, the Party explained that incorrect estimates of indirect N_2O emissions from managed soils from atmospheric deposition were reported in CRT 3.D owing to an error in converting units to those required in CRT 3.D. The TERT recommends that the Party report correct estimates of indirect N_2O emissions from managed soils from atmospheric deposition in accordance with the IPCC guidelines.

Table 6
Areas of improvement of the reporting on greenhouse gas emissions and removals – land use, land-use change and forestry sector

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
6.L.1	Specified in paragraphs 39, 40 and 56 of the MPGs 4. General (LULUCF) – CO_2	The Party reported emissions and removals from land-use categories and HWP in the BTR1 and CRTs and explained in the BTR1 that the GHG inventory for the LULUCF sector was developed using the tier 1 methodology and default EFs from the 2006 IPCC Guidelines and the *2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories*. The Party did not report detailed information on the methods, EFs and AD used to estimate the reported emissions and removals for land-use categories and HWP. Specifically, the Party did not provide information on the methods used to estimate carbon stock changes across carbon pools and land uses, including the rationale and decision trees used to select the methods provided in the 2006 IPCC Guidelines (vol. 4, chap. 2). In addition, the Party did not report information on the country-specific methods, AD and EFs used to estimate CO_2 emissions and removals from the living biomass and soil organic carbon pools in flooded land remaining flooded land and CH_4 and N_2O emissions from HWP, for which no methods are provided in the 2006 IPCC Guidelines. During the review, the Party explained that it applied the tier 1 stock-difference method from the 2006 IPCC Guidelines (vol. 4, chap. 2.2.1) to estimate carbon stock changes across carbon pools and land uses. It further explained that CO_2 emissions and removals from flooded land remaining flooded land reported in CRT 4.D and CH_4 and N_2O emissions from HWP reported in CRT 4 were erroneously attributed to those categories, and that detailed information on the methods used for estimating emissions and removals from different land-use categories was omitted owing to time and capacity constraints. The Party also highlighted that detailed information on the methods, AD and EFs used will be included in the next

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
		submission. The Party further explained that emissions and removals from HWP were estimated using the stock-change approach with default half-life values for sawn wood, wood-based panels, and paper and paperboard from the 2006 IPCC Guidelines and that the AD were sourced from the Department of Forest Conservation. The Party indicated that it will report information on the approach, methods, AD, EFs and data sources used in the next submission. The TERT recommends that the Party report detailed information in the NID on the methods, EFs and AD used at the most disaggregated level to compile the GHG inventory, including for estimating carbon stock changes across carbon pools and land-use categories and HWP, including the rationale for the choice of methods, in accordance with good practice elaborated in the IPCC guidelines, and the descriptions, assumptions, references and sources of information used for the EFs and AD. In addition, given that the Party used an approach other than the production approach to report emissions and removals from HWP, the TERT further recommends that the Party provide supplementary information on emissions and removals from HWP estimated using the production approach.
6.L.2	Specified in paragraphs 21 and 40 of the MPGs Land representation	The Party reported in the BTR1 (section 1.3.5.1, p.22) that the inventory was developed using tier 1 methodology and default EFs from the 2006 IPCC Guidelines and the *2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories*. It also reported that data were obtained from government institutions including the Department of Forest Conservation, the State Timber Corporation, the Ministry of Plantation Industries, the Department of Census and Statistics and the Land Use Policy Planning Department. However, the Party did not report any information on land representation showing how the national territory is distributed between managed and unmanaged land and across land uses and land-use transitions for estimating emissions and removals for the LULUCF sector in accordance with the 2006 IPCC Guidelines (vol. 4, chap. 3). During the review, the Party explained that it did not prepare a land representation of its geographical territory owing to the unavailability of data. The Party also highlighted that the Land Use Policy Planning Department has developed a land-use map for 2023 and that the Department of Forest Conservation is currently developing a forest-type map for 2023, which, once completed, should enable the Party to produce a national land representation for the next submission. The TERT recommends that the Party establish a national land representation of its geographical area, develop and report in the NID a land-use matrix in line with the methods provided in the IPCC guidelines, and document its approach in the NID, including the distribution of its national land areas between managed and unmanaged land and across land uses and land-use transitions.

Table 7
Areas of improvement of the reporting on greenhouse gas emissions and removals – waste sector

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
7.W.1	Specified in paragraphs 31 and 40 of the MPGs 5. General (waste) – CO_2, CH_4 and N_2O	The Party reported in the BTR1 that the thermal processes that generate energy, such as co-processing and waste-to-energy facilities, are accounted for in the energy sector instead of the waste sector. The TERT noted that there is no information in the BTR1 chapter on the waste sector or in CRT 1.A.(a)s4 on the types of waste used for energy purposes and co-processing and waste-to-energy facilities. During the review, the Party clarified that the BTR1 chapter on the waste sector explains that thermal processes that generate energy are reported under the energy sector (category 1.A fuel combustion), rather than under the waste sector. However, the TERT noted that the Party did not provide this information in CRT 1.A.(a)s4 or in the BTR1 chapter on the energy sector. The TERT recommends that the Party include information in the NID on GHG emissions from thermal processes that generate energy, such as co-processing and waste-to-energy facilities, under the energy sector with appropriate cross-references to this information in the waste sector.

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
7.W.2	Specified in paragraphs 31, 40, 45 and 47 of the MPGs 5.A Solid waste disposal on land – CH_4	The TERT noted that although the Party included uncategorized waste disposal sites in BTR1 figure 1.18, the AD for annual waste for category 5.A.3 uncategorized waste disposal sites were reported as "NE" and the CH_4 emissions for different subcategories under category 5.A.3 were reported as "IE" in CRT 5.A. During the review, the Party explained that although BTR1 figure 1.18 was included to provide an overview of all waste disposal subcategories defined in the 2006 IPCC Guidelines, it did not report GHG emissions for all subcategories shown in the figure owing to limited data availability. Regarding uncategorized waste disposal sites, the Party explained that such practices exist in Sri Lanka in the form of small-scale and communal open dump sites scattered across the country. However, no countrywide systematic data are currently available on the number, locations or quantities of waste disposed at these sites. In the absence of reliable AD, CH_4 emissions from uncategorized waste disposal sites could not be reported in CRT 5.A. The Party further explained that "IE" was erroneously used to report CH_4 emissions for different subcategories under category 5.A.3 instead of "NE", as these emissions are not reported in any other table owing to a lack of comprehensive data, which prevents their inclusion in or aggregation with other reported categories. The TERT recommends that the Party estimate and report CH_4 emissions from solid waste disposal at uncategorized waste disposal sites by collecting the necessary data and information. If it is not possible to report these emissions, the TERT recommends that the Party report them using the appropriate notation key ("NE") in CRT 5.A and include information in the NID on the reasons for not reporting them (e.g. owing to methodological or data gaps). The TERT further recommends that Sri Lanka transparently describe in the NID the emissions sources in the waste sector in accordance with the IPCC guidelines, including the subcategories and gases.
7.W.3	Specified in paragraphs 45 and 47 of the MPGs 5.B.1 Composting – CH_4 and N_2O	The TERT noted that the waste sector categories in BTR1 figure 1.18 include home composting under biological treatment; however, CRT 5.B includes only estimates of CH_4 and N_2O emissions for subcategory 5.B.1.a composting of municipal solid waste under category 5.B composting and does not include emission estimates for home composting. During the review, the Party explained that home composting occurs in Sri Lanka, particularly in rural and semi-urban areas, and is often promoted through local government and community-level initiatives. However, no countrywide systematic data are currently available on the extent, scale or quantities of waste treated through home composting. As such, owing to a lack of reliable AD, emissions from home composting could not be estimated. The TERT recommends that the Party estimate and report CH_4 and N_2O emissions from home composting by collecting the necessary AD. If it is not possible to report these emissions, the TERT recommends that the Party include information in the NID on the reasons for not doing so (e.g. owing to methodological or data gaps).
7.W.4	Specified in paragraphs 45 and 47 of the MPGs 5.C.1 Waste incineration – CO_2, CH_4 and N_2O	The Party reported GHG emissions from waste incineration for subcategories 5.C.1.a.ii.1 industrial solid waste, 5.C.1.a.ii.2 hazardous waste and 5.C.1.a.ii.4 sewage sludge (both biogenic and non-biogenic) as "NE". However, the Party did not explain in the BTR1 the reasons for not estimating the emissions for those subcategories. During the review, the Party explained that it could not estimate emissions for the above-mentioned subcategories owing to data limitations. These limitations include a lack of systematically collected AD on incineration activities at the national level due to formal tracking and monitoring mechanisms for these waste streams not yet being fully established and a lack of time, capacity and resources for the agencies responsible for providing the data to compile, verify and consolidate the necessary AD. The Party further explained that there are waste treatment facilities for incinerating hazardous waste and industrial solid waste, for which data are not currently available. The TERT recommends that Sri Lanka estimate and report GHG emissions from incineration of industrial solid waste, hazardous waste and sewage sludge (both biogenic and non-biogenic) by collecting the necessary AD (e.g. from national

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
		sources such as hazardous waste companies and by establishing monitoring systems). If it is not possible to report these emissions, the TERT recommends that the Party include information in the NID on the reasons for not doing so (e.g. owing to methodological or data gaps).
7.W.5	Specified in paragraphs 45 and 47 of the MPGs 5.D.2 Industrial wastewater – CH_4 and N_2O	Sri Lanka reported GHG emissions for category 5.D.2 wastewater treatment and discharge of industrial wastewater as "NE" in CRTs 5 and 5.D. However, the Party did not provide information in the BTR1 on treatment of industrial wastewater, including why the associated emissions were not estimated. During the review, the Party explained that although it implements industrial wastewater treatment practices, emissions for category 5.D.2 were not estimated owing to the unavailability of data at the national level. The Party further explained that although data and information on the category are available from relevant agencies in Sri Lanka, they could not be made available in time for the preparation of the BTR1. The TERT recommends that the Party estimate and report emissions from wastewater treatment and discharge of industrial wastewater by obtaining the necessary AD (e.g. by coordinating with the relevant ministries or agencies and establishing a reliable system or platform to share the data and information). If it is not possible to report these emissions, the TERT recommends that the Party include information in the NID on the reasons for not doing so (e.g. owing to methodological or data gaps).

C. Information necessary to track progress in implementing and achieving the nationally determined contribution under Article 4 of the Paris Agreement

Table 8
Areas of improvement of the reporting on national circumstances and institutional arrangements

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
NA	NA	No areas of improvement identified

Table 9
Areas of improvement of the description of the nationally determined contribution under Article 4 of the Paris Agreement, including updates

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
9.1	Specified in paragraph 64(a–f) of the MPGs	Sri Lanka submitted its first NDC in September 2016 for the implementation period 2021–2030 and subsequently submitted an NDC and an updated NDC in July and September 2021, respectively, for the same implementation period. Sri Lanka's NDC target comprises multiple targets across different sectors, namely electricity (power), transport, industry, agriculture, forestry and waste, with the targets expressed as estimated reductions in total GHG emissions and removals for each of the six sectors relative to a 'business as usual' scenario during the implementation period (2021–2030). The Party did not provide in its BTR1 a complete and transparent description of its updated NDC, including any updates to information previously provided. For example, the BTR1 refers to the July 2021 NDC update instead of referring to the September 2021 update. There is no clear description in the BTR1 of the NDC targets, including whether they are single or multi-year targets; only one reference is provided in the BTR1 (annex 31), stating that it is a single-year target with a target year of 2030. Further, all sectoral NDC targets are expressed as total GHG emission reductions relative to the 'business as usual' baseline scenario in BTR1 table 2.1. However, in annex 21 to the BTR1 and CTF table 4, the target for total GHG removals from the forestry sector is presented relative to a base year (2010). The Party did not provide values for the 'business as usual' baseline scenario for the sectoral NDC targets in the industry and agriculture sectors in the BTR1 or in CTF table 4. The sectoral NDC targets comprise both conditional and unconditional components; however, there is no clear description of the assumptions or conditions underpinning them.

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
		During the review, the Party explained that the September 2021 NDC update should be used as the reference document for tracking progress towards the NDC for the BTR1 of Sri Lanka, noting that it includes slight amendments to the NDC submitted in July 2021. The Party further explained that the sectoral NDC targets represent cumulative GHG emission reductions for 2021–2030 to be achieved relative to the 'business as usual' scenario by 2030. The baseline used for the BTR1 is the 'business as usual' baseline presented in the updated NDC submitted in September 2021. The Party also clarified that the NDC targets are multi-year targets, which were incorrectly reported as a single-year target in annex 31 to the BTR1. The Party further explained that the analysis for attributing conditionality to GHG emission reductions was not undertaken for the BTR1, as there is currently no MRV system for climate finance to monitor the flow of domestic and international funds by sector. The TERT recommends that the Party provide transparent information on its NDC by clearly explaining that the targets relate to total GHG emission reductions relative to the 'business as usual' scenario over the implementation period (2021–2030), specifying whether it is a single or multi-year target, providing correct 'business as usual' baseline values for all sectoral NDC targets and clarifying the assumptions and conditions underpinning the conditional and unconditional targets.

Table 10

Areas of improvement of the reporting of the information necessary to track progress in implementing and achieving the nationally determined contribution under Article 4 of the Paris Agreement

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
10.1	Specified in paragraphs 65 and 76(a) of the MPGs	In its BTR1, Sri Lanka identified "sector-wise GHG emissions and removals" as the indicator used to track progress in implementing and achieving the NDC. However, the Party also reported throughout the BTR1 (tables 2.6–2.8 and annexes 21–30) and in CTF table 4 both GHG and non-GHG indicators used to track progress towards the sectoral NDC targets. The non-GHG indicators include reforested area (hectares), installed renewable energy capacity (MW) and number of policies drafted. The TERT notes that these activity-based indicators are not directly aligned with Sri Lanka's NDC targets. As such, it was difficult for the TERT to assess how the non-GHG indicators are relevant to tracking progress towards the Party's NDC targets. During the review, Sri Lanka explained that the indicator used to track progress in implementing and achieving its NDC is total sectoral GHG emissions and removals with the target being expressed in terms of reduction in total (cumulative for all years of the NDC implementation period) GHG emissions relative to the 'business as usual' baseline scenario during the implementation period (2021–2030). The 'business as usual' scenario is the 'without measures' scenario used for developing the Party's updated NDC submitted in September 2021. For reporting on progress in implementing and achieving its NDC in the BTR1, Sri Lanka reported the key performance indicators used at the national level to track progress towards the sectoral NDC targets. These include a mix of sector-specific quantitative and qualitative indicators such as renewable energy share and installed renewable capacity for the electricity (power) sector; adoption of electric vehicles and of public transport for the transport sector; efficiency standards for the industry sector; adoption of best practices in livestock management for the agriculture sector; area-based metrics for the forestry sector; tonnes of waste diverted from landfills for the waste sector; and cross-cutting process-based indicators such as policy implementation and institutional capacity. The TERT noted that the Party did not clarify in the BTR1 or CTF tables that the indicator used to track progress in implementing and achieving its NDC under Article 4 is the total (cumulative for all years of the NDC implementation period) GHG emissions and removals for different sectors during the implementation period (2021–2030). As a result, the TERT faced challenges in clearly understanding the information reported on the indicator used to track progress towards the NDC. The TERT recommends that the Party report transparent information on the indicators used to track progress in implementing and achieving the NDC, clearly

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
		identifying the indicators selected to track progress and specifying their relevance to the NDC targets.
10.2	Specified in paragraphs 67 and 77(a)(i) of the MPGs	Sri Lanka used total (cumulative) GHG emissions and removals for six sectors as the indicator to track progress towards its NDC targets. However, the Party did not provide information on the 'business as usual' baseline value for the selected indicator for the starting year (2021) for all sectors. In CTF table 4, the baseline values for GHG emissions for 2021 were reported only for the electricity (power) and transport sectors. For the forestry sector, a value for the base year (2010) was reported instead of the 'business as usual' baseline value for 2021. For the waste sector, the value for total GHG emissions for the 'business as usual' baseline was erroneously reported as the same as the value for the implementation period (657.9 Gg CO_2 eq). The Party did not report values for total GHG emissions for 2021 for the industry and agriculture sectors in CTF table 4. In addition, the Party reported 'business as usual' baseline values for several non-GHG indicators for the forestry sector (e.g. forest cover increase), which were not used to track progress in implementing its sectoral NDC target for the forestry sector in CTF table 4. During the review, the Party acknowledged the errors in some of the 'business as usual' baseline values for total GHG emissions and removals reported in CTF table 4 and provided the correct values for 2021. The TERT recommends that the Party provide transparent information on the values for the indicator used to track progress towards the NDC (total sectoral GHG emissions) for the 'business as usual' baseline for all sectors.
10.3	Specified in paragraphs 68 and 77(a)(iii) of the MPGs	In CTF table 4, Sri Lanka reported the most recent values for total sectoral GHG emissions for 2021 used to track progress in implementing its NDC. These values were reported for the electricity (power), transport, industry and waste sectors. However, the Party did not report this information for the agriculture sector and reported it as "NE" for the forestry sector, while also reporting the most recent values for some non-GHG indicators for the sector. During the review, Sri Lanka explained that there was a gap in its understanding of the type of information to be reported. The Party further clarified that the GHG inventory was compiled for 2021 because no information is available for 2022 and 2023. The Party also explained that the non-GHG values reported for the forestry sector are aligned with the key performance indicators from the national framework for monitoring NDC progress. The TERT recommends that Sri Lanka provide the most recent values for the indicator identified by the Party to track progress in implementing and achieving its NDC targets (i.e. total GHG emissions) for all sectors.
10.4	Specified in paragraph 69 of the MPGs	In CTF table 4, Sri Lanka compared the most recent reported information (2021) with the selected indicator (total sectoral GHG emissions) for the electricity (power) and transport sectors only. The Party reported that the reductions in total GHG emissions for the electricity (power) and transport sectors are 14 and 20 per cent, respectively, of the target level of reductions relative to the 'business as usual' baseline scenario for those sectors. However, it is not clear how this information was derived because the Party did not report the target value of total GHG emissions for 2030. In addition, the Party compared the achieved reduction in total GHG emissions relative to the 'business as usual' baseline scenario for the electricity (power) and transport sectors for 2021 with the target level of reductions in total GHG emissions for those sectors for 2030, but did not provide values for the total GHG emission reductions achieved for those sectors. In addition, the comparison was made against the conditional targets only. The TERT noted that it is not clear from the BTR1 whether the assumptions underlying the conditional targets have been met. During the review, Sri Lanka explained that NDC progress in the electricity (power) sector (a 14 per cent emission reduction) and transport sector (a 20 per cent emission reduction) were reported on the basis of estimates using 'business as usual' baseline data (which are not reported in the BTR1), and not using the values reported in CTF table 4. The TERT recommends that the Party report transparent information comparing the most recent values for the selected indicator (total sectoral GHG emissions) with the

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
		target values for both the conditional and unconditional targets, clearly specifying whether the assumptions underlying the conditional targets have been met.
10.5	Specified in paragraph 73 of the MPGs	Sri Lanka's updated NDC includes six sectors (electricity (power), transport, industry, agriculture, forestry and waste). The NDC includes a total of 41 subtargets, with 395 separate actions. The sectoral targets include both conditional and unconditional GHG emission reduction targets to be achieved by 2030. However, the Party did not provide clear information on the definitions or scope of the sectors used for tracking progress towards the NDC or how they were mapped to the coverage of sectors reported in the NIR. For example, it is not clear what GHG inventory categories are included in the electricity (power) sector. Similarly, it is not clear how the industry sector used for tracking progress towards the NDC relates to the IPPU sector in the NIR. During the review, Sri Lanka explained that the national GHG inventory was prepared in accordance with the 2006 IPCC Guidelines, and emissions were reported in the CRTs following the sectoral definitions provided therein. For the purpose of implementing and tracking progress towards the NDC, Sri Lanka defined transport and industry as separate mitigation sectors. The Party explained that a clear mapping between NDC mitigation sectors and IPCC inventory categories was applied for accounting for emissions and removals. In addition, the Party clarified that, in the context of tracking progress towards the NDC, the electricity (power) sector should be understood as referring to IPCC categories 1.A.1 energy industries and 1.A.4 other sectors and that the industry sector is a combination of the IPPU sector and category 1.A.2 manufacturing industries and construction, reported under the energy sector in the NIR. The Party further explained that no emissions are double counted. The reconciliation process is internally documented and ensures full coverage of emissions for IPCC categories. This differentiation between the NDC sectors and those defined for the GHG inventory is institutional and policy-driven, reflecting the allocation of mitigation responsibilities to different line ministries and facilitating sector-specific monitoring of NDC actions, which is used solely for tracking NDC progress and does not alter the structure of the national GHG inventory. The TERT recommends that the Party provide definitions of the sectors as needed to aid comprehension of its NDC, including definitions for any sectors or categories defined differently to those reported in the NIR.
10.6	Specified in paragraphs 74–75 of the MPGs	Sri Lanka did not report in its BTR1 a transparent description of the methodology used for the NDC targets and constructing the baselines. Specifically, the Party did not report information on the key parameters, assumptions, definitions, data sources and models used for deriving its NDC targets and the 'business as usual' baselines. In addition, the Party did not provide details on the approaches used to account for emissions and removals from HWP and to address the effects of age-class structure in forests for its NDC target for the forestry sector. During the review, Sri Lanka explained that the 'business as usual' scenario used for the BTR1 is consistent with the 'business as usual' scenario presented in its updated NDC. Sectoral 'business as usual' baselines were developed using historical inventory trends, combined with key macroeconomic and sectoral drivers such as growth in gross domestic product, population projections, energy demand forecasts and assumptions derived from national development plans applicable at the time of NDC preparation. However, detailed documentation on the parameters, models and assumptions used was not explicitly included in the NDC and the BTR1 owing to a lack of time. Sri Lanka also provided details on the approach used to account for emissions and removals from HWP, explaining that it used the tier 1 methodology from the 2006 IPCC Guidelines with the production approach. Information on the age-class structure in forests was not reported owing to a lack of data. The TERT recommends that the Party transparently describe in the BTR the methodology used for the NDC targets and constructing the baselines, including the key parameters, assumptions, definitions, data sources and models used.

Table 11
Areas of improvement of the reporting on mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans, related to implementing and achieving the nationally determined contribution under Article 4 of the Paris Agreement

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
11.1	Specified in paragraph 80 of the MPGs	Sri Lanka's BTR1 does not provide clear and complete information on actions and PaMs that support the implementation and achievement of its NDC, including those that have the most significant impact on GHG emissions or removals and those impacting key categories in the national GHG inventory. Further, the BTR1 provides information on actions and PaMs in tabular format, but not in narrative format. During the review, Sri Lanka explained that it did not have a sufficiently systematic quantified assessment of the impact of individual actions and PaMs to assess which have the most significant impact, and that the information it had on these actions and PaMs did not specify which of these are impacting key categories in the national GHG inventory. Further, Sri Lanka explained that some sectoral experts had provided information in narrative format, but that this information was removed during the finalization of the BTR1 to avoid repetitions and ensure that the report was concise. The Party informed the TERT that, based on expert opinion, the following actions and PaMs are likely to have the most significant impact on GHG emissions or removals and are those impacting key categories in the national GHG inventory: (1) enhance renewable energy contribution to the national electricity generation; (2) enhance railway transport; (3) introduce Light Rail Transit; (4) electrification of railway lines; (5) mitigation of enteric fermentation through feed quality and diet improvement, genetically improved breeds, technological innovation and sustainable farming practices; and (6) reduction of CH_4 emissions from rice cultivation by prolonging mid-season drainage and optimizing water management. The TERT recommends that the Party provide information on the actions and PaMs that have the most significant impact on GHG emissions or removals and those impacting key categories in the national GHG inventory (e.g. by using expert judgment if quantified estimates of the impacts of actions and PaMs are not available). The TERT further recommends that the Party provide information on actions and PaMs in narrative format as well as in tabular format.
11.2	Specified in paragraph 81 of the MPGs	Sri Lanka did not report information on its actions and PaMs organized by sector. The BTR1 (table 2.14, pp.68–80) contains information on actions and PaMs in all sectors, rather than by sector. For example, information on actions and PaMs in the energy sector is included in both the first and last rows of BTR1 table 2.14. During the review, Sri Lanka explained that the national framework for tracking NDC progress follows an institutional and policy-driven structure aligned with the responsibilities of line ministries, which does not always map directly to the IPCC inventory sectors. Further, the Party explained that time constraints limited its ability to conduct QA/QC procedures because it was focused on ensuring the timely submission of its BTR1. Sri Lanka further explained that it will organize its reporting in CTF table 5 and in the BTR according to the IPCC inventory sectors in its next submission. The TERT recommends that, to the extent possible, the Party report its actions and PaMs organized by sector. If the Party deems that it is not possible to do so, the TERT recommends that the Party explain this in the BTR.
11.3	Specified in paragraph 82 of the MPGs	Sri Lanka did not report transparent information in CTF table 5 on the description, objectives, type of instrument, status, sector(s) affected and start year of implementation for all actions and PaMs for implementing and achieving its NDC. Further, the information reported on the type of instrument for several actions and PaMs is not consistent with the types defined in the MPGs (i.e. regulatory, economic instrument or other). For example, for several actions and PaMs, the type of instrument is reported as "technology" (e.g. for "Enhance renewable energy contribution to the national electricity generation"), "policy" (e.g. "Introduce NDC support policy tools and instruments") or "digital" (e.g. "Introduce intelligent transport management systems"). Similarly, the status of some actions and PaMs was not reported using the categories in the MPGs (i.e. planned, adopted or

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
		implemented). For example, some actions and PaMs were reported as "in progress" (e.g. "Western Province Solid Waste Management Master Plan"), "ongoing" (e.g. "NDC 05: Promote Non-Motorized Transport (NMT) Modes"), "piloting" (e.g. "NDC 01: Transport Sector System Improvement"), "cancelled" (e.g. "NDC 04: Rapid Transport for Passenger Transport") or "not commenced" (e.g. "NDC 07: Introduce Inland Water Transport"). For several actions and PaMs, the sector was reported as "N/A" in CTF table 5 (e.g. "Introduce Light Rail Transit"), while for other measures, the sector was reported as "Transport, marine" (e.g. "Ratify Annex VI of the MARPOL convention"), instead of using the sectors specified in the MPGs (i.e. energy, transport, IPPU, agriculture, LULUCF, waste management or other). During the review, Sri Lanka explained that CTF table 5 and BTR1 table 2.14 were prepared using national categorizations rather than the categories specified in the MPGs owing to limited familiarity with the relevant requirements of the MPGs. Further, the Party explained that this information was not systematically reviewed owing to a lack of time to perform a complete QA/QC check, as the Party was focused on ensuring the timely submission of its BTR1. The TERT recommends that the Party, to the extent possible, provide transparent information on the description, objectives, type of instrument, status, sector(s) affected and start year of implementation for all reported actions and PaMs following the classification provided in the MPGs in a tabular format. If the Party deems that it is not possible to do so, the TERT recommends that the Party explain the reasons for this in the BTR.
11.4	Specified in paragraph 83 of the MPGs	Sri Lanka did not report information on the costs, non-GHG mitigation benefits, and how the mitigation actions as identified in paragraph 80 of the MPGs interact with one another. During the review, Sri Lanka explained that information on the costs of some mitigation actions was reported in the CTF tables as part of the information on financial, technology development and transfer, and capacity-building support provided and mobilized, as well as support needed and received, under Articles 9–11 of the Paris Agreement. The Party further explained that it had discussed non-GHG mitigation benefits while preparing the BTR1, but this information was not specifically mentioned in the BTR1 owing to a lack of time to perform QA/QC checks, as the Party was focused on ensuring the timely submission of its BTR1. The TERT encourages the Party to provide information in the BTR on the costs, non-GHG mitigation benefits, and how the mitigation actions identified in paragraph 80 of the MPGs interact with each other, or explain in the BTR why this information was not reported.
11.5	Specified in paragraphs 6 and 85 of the MPGs	Sri Lanka did not completely and clearly report estimates of expected and achieved GHG emission reductions for all its actions and PaMs. For some actions and PaMs (e.g. "NDC 01: Transport Sector System Improvement"), the Party indicated that these emission reductions were not estimated. For others (e.g. "Reforestation and Afforestation Program"), no information was provided. The TERT noted that for some actions and PaMs, the reported estimates of achieved and expected emission reductions appeared implausible. For example, for the measure "Reduction of CH_4 emissions in paddy fields" reported in CTF table 5 with a start year of implementation of 2021, the Party reported an achieved emission reduction estimate of 1,784 kt CO_2 eq for 2021, which is almost equal to CH_4 emissions from rice cultivation (irrigated and rain-fed) (2,160 kt CO_2 eq) for 2021 reported in CRT 3. Similar issues were identified in relation to estimates of expected and achieved GHG emission reductions for six actions and PaMs in the agriculture sector. The TERT noted that the Party applied the flexibility available to those developing country Parties that need it in the light of their capacities with respect to reporting expected and achieved GHG emission reductions for all its actions and PaMs. During the review, Sri Lanka explained that some measures are more qualitative and, therefore, their effect on emissions could not be estimated. The Party also noted that the effects of some quantitative measures on emissions could not be estimated owing to data gaps and/or resource limitations. Sri Lanka confirmed that implausible values identified by the TERT in CTF table 5 with regard to actions

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
		and PaMs in the agriculture sector were due to the data being reported in t CO_2 eq but incorrectly presented in kt CO_2 eq owing to an error during data aggregation. Noting that the Party applied flexibility in relation to paragraph 85 of the MPGs, the TERT encourages the Party, to the extent possible, to provide estimates of expected and achieved GHG emission reductions for its actions and PaMs in the CTF tables. If the Party deems that it is not possible to report this information, the TERT encourages the Party to explain the reasons for this in the BTR.
11.6	Specified in paragraph 88 of the MPGs	Sri Lanka did not identify its actions and PaMs that influence GHG emissions from international transport. CTF table 5 includes information on some actions and PaMs that are likely to affect emissions from international transport, but does not specifically identify them as such. During the review, Sri Lanka explained that its understanding was that mentioning relevant actions and PaMs in CTF table 5 was sufficient to fulfil the reporting requirement under paragraph 88 of the MPGs. The TERT encourages the Party to clearly identify its actions and PaMs that influence GHG emissions from international transport.
11.7	Specified in paragraph 89 of the MPGs	Sri Lanka did not provide information in its BTR1 on how its actions and PaMs are modifying longer-term trends in GHG emissions and removals, specifically how actions and PaMs may affect GHG emissions and removals beyond 2030. During the review, Sri Lanka explained that most reported actions and PaMs affect longer-term trends, but that detailed projections of their impacts on longer-term trends were not undertaken owing to resource constraints. The TERT encourages the Party, to the extent possible, to provide information on how its actions and PaMs are modifying longer-term trends in GHG emissions and removals (e.g. using a qualitative assessment of these longer-term trends if no projections are available).
11.8	Specified in paragraph 90 of the MPGs	Sri Lanka did not provide detailed information on the assessment of economic and social impacts of response measures. The BTR1 refers to gender considerations and employment in some sectors (e.g. women's participation in rooftop solar photovoltaic programmes), but there is no description of the systematic assessment of economic and social impacts of response measures. During the review, Sri Lanka explained that an assessment of economic and social impacts of response measures was not carried out owing to resource constraints and that it intends to conduct such an assessment for future BTRs. The TERT encourages the Party, to the extent possible, to provide detailed information on the assessment of economic and social impacts of response measures.

Table 12
Areas of improvement of the summary of greenhouse gas emissions and removals

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
NA	NA	No areas of improvement identified

Table 13
Areas of improvement of the projections of greenhouse gas emissions and removals

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
13.1	Specified in paragraphs 6 and 102 of the MPGs	Sri Lanka explained during the review that it intended to apply the flexibility provided to those developing country Parties that need it in the light of their capacities with respect to paragraphs 93–101 of the MPGs to enable it to report the relevant information using a less detailed methodology and coverage. However, the Party did not specify in the BTR1 to which provisions of paragraphs 93–101 of the MPGs it intended to apply this flexibility. During the review, the Party explained that it applied flexibility with respect to paragraphs 93–101 of the MPGs in cases where it did not report the information required by the MPGs.

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
		The TERT recommends that the Party provide clear and specific information in the BTR on which provisions of paragraphs 93–101 of the MPGs it intended to apply this flexibility and on the less detailed methodology or coverage it used for reporting projections.

Table 14
Areas of improvement of other information relevant to tracking progress in implementing and achieving the nationally determined contribution under Article 4 of the Paris Agreement

ID#	*Reporting requirement*	*Description of area of improvement with recommendation or encouragement*
NA	NA	No areas of improvement identified

II. Capacity-building needs[3] identified by the Party and by the technical expert review team in consultation with the Party during the technical expert review of its first biennial transparency report

2. Table 15 presents capacity-building needs identified by the Party and by the TERT in consultation with the Party during the technical expert review of its BTR1.

Table 15
Capacity-building needs identified in consultation with the Party

ID#	*Reporting requirement*	*Area in which capacity-building is needed*
General reporting		
1_CBN.1	Specified in paragraphs 6 and 10 of the MPGs and paragraph 2 of decision 5/CMA.3	Enhancing understanding of the general reporting requirements of the MPGs among national experts (high)
NIR – general		
2.G_CBN.1	Specified in paragraph 19 of the MPGs	Strengthening institutional capacity for inventory compilation to report the national GHG inventory consistently and sustainably, including by establishing a sustainable system, platform and processes for collecting AD and EFs and determining relevant parameters (high)
2.G_CBN.2[a]	Specified in paragraphs 6 and 35 of the MPGs	Strengthening institutional and technical capacity to apply QA/QC protocols for the national GHG inventory (high)
2.G_CBN.3[a]	Specified in paragraphs 20, 48, 57 and 58 of the MPGs	Enhancing understanding of the 2006 IPCC Guidelines, the IPCC inventory software and the MPGs for reporting a consistent GHG inventory time series covering all gases and categories as per the 2006 IPCC Guidelines and the MPGs (high)
2.G_CBN.4[a]	Specified in paragraphs 25, 41 and 42 of the MPGs	Performing a key category analysis for both level and trend assessment (high)
2.G_CBN.5[a]	Specified in paragraphs 29 and 44 of the MPGs	Performing an uncertainty analysis in line with the methods provided in the 2006 IPCC Guidelines and the requirements of the MPGs (high)
2.G_CBN.6	Specified in paragraph 31 of the MPGs	Understanding the 2006 IPCC Guidelines and the requirements of the MPGs regarding the use of notation keys in the CRTs (high)
NIR – energy		

[3] As referred to in paras. 7, 8 and 162(d) of the MPGs.

ID#	*Reporting requirement*	*Area in which capacity-building is needed*
3.E_CBN.1	Specified in paragraph 36 of the MPGs	Strengthening the technical capacity to use the reference approach from the 2006 IPCC Guidelines (high)
3.E_CBN.2	Specified in paragraph 47 of the MPGs	Strengthening institutional arrangements for collecting AD on fuel consumption for manufacturing industries and construction, commercial/institutional and residential in close collaboration with stakeholders and implementing procedures for handling confidential data (high)
3.E_CBN.3	Specified in paragraph 53 of the MPGs	Collecting AD on international bunker fuels in close collaboration with stakeholders
3.E_CBN.4	Specified in paragraph 54 of the MPGs	Collecting AD on feedstocks, reductants and other non-energy use of fuels
NIR – IPPU		
4.I_CBN.1	Specified in paragraphs 21, 39 and 49 of the MPGs	Understanding the 2006 IPCC Guidelines, including in identifying and applying relevant AD and EFs for estimating GHG emissions in the IPPU sector (high)
NIR – agriculture		
5.A_CBN.1[a]	Specified in paragraph 35 of the MPGs	Performing sector-specific QC procedures for the agriculture sector (high)
NIR – LULUCF		
6.L_CBN.1	Specified in paragraphs 20–21 of the MPGs	Developing a national land representation on the basis of data from remote sensing maps and surveys (high)
6.L_CBN.2	Specified in paragraphs 30, 45 and 47 of the MPGs	Strengthening institutional arrangements for collecting AD to report emissions from non-CO_2 gases in the LULUCF sector (high)
NIR – waste		
7.W_CBN.1	Specified in paragraph 47 of the MPGs	Strengthening institutional arrangements for collecting AD to report emissions from solid waste treated as uncategorized in solid waste disposal sites and analysing waste composition
7.W_CBN.2	Specified in paragraph 47 of the MPGs	Strengthening institutional arrangements for collecting AD to report emissions from industrial solid waste, hazardous waste and sewage sludge by coordinating with relevant ministries or government agencies
7.W_CBN.3	Specified in paragraph 47 of the MPGs	Strengthening institutional arrangements for collecting AD to report emissions from home composting
7.W_CBN.4	Specified in paragraph 47 of the MPGs	Strengthening institutional arrangements for collecting AD to report emissions from industrial wastewater in coordination with relevant government agencies (high)
Information necessary to track progress in implementing and achieving the NDC under Article 4 of the Paris Agreement		
9_CBN.1	Specified in paragraph 64 of the MPGs	Strengthening technical capacity to understand and apply the requirements of the MPGs in relation to reporting information on the NDC (high)
10_CBN.1	Specified in paragraphs 65, 67 and 68 of the MPGs	Understanding the reporting requirements of the MPGs to track progress in implementing and achieving the NDC consistently with the MPGs and Article 6 of the Paris Agreement (high)
10_CBN.2	Specified in paragraphs 65, 67 and 68 of the MPGs	Applying GHG accounting methodologies relevant to NDC implementation; establishing a digital knowledge and data management system to ensure the continuity of institutional memory in tracking progress towards the NDC (high)
10_CBN.3	Specified in paragraphs 65, 67 and 68 of the MPGs	Establishing a framework to track progress towards the NDC and aligning the national key performance indicators based on

ID#	*Reporting requirement*	*Area in which capacity-building is needed*
		the national framework for monitoring progress towards the NDC with the reporting requirements of the MPGs (high)
10_CBN.4	Specified in paragraphs 65, 67 and 68 of the MPGs	Understanding how to report information on progress towards the NDC in the CTF tables and developing internal QA procedures for reporting on indicators to track progress towards the NDC (high)
10_CBN.5	Specified in paragraph 73 of the MPGs	Establishing inter-agency coordination and technical support to develop shared data platforms for GHG inventory categories and those used for tracking progress in implementing and achieving the NDC (high)
10_CBN.6	Specified in paragraphs 74–75 of the MPGs	Strengthening technical capacity to develop the projections under the 'business as usual' scenario (high)
13_CBN.1[a]	Specified in paragraph 94 in conjunction with paragraph 102 of the MPGs	Developing projections using sectoral modelling and establishing data repositories for MRV systems, and data reporting and verification (high)

[a] Capacity-building need identified by the TERT in consultation with the Party relating to the flexibilities applied by it as per the MPGs.

Annex

Documents and information used during the review

A. Reference documents

BTR1 of Sri Lanka. Available at https://unfccc.int/first-biennial-transparency-reports.

BTR1 CTF tables of Sri Lanka.
Available at https://unfccc.int/first-biennial-transparency-reports.

CRTs of Sri Lanka. Available at https://unfccc.int/first-biennial-transparency-reports.

"Guidance for operationalizing the modalities, procedures and guidelines for the enhanced transparency framework referred to in Article 13 of the Paris Agreement". Decision 5/CMA.3. FCCC/PA/CMA/2021/10/Add.2. Available at https://unfccc.int/documents/460951.

IPCC. 2006. *2006 IPCC Guidelines for National Greenhouse Gas Inventories*. S Eggleston, L Buendia, K Miwa, et al. (eds.). Hayama, Japan: Institute for Global Environmental Strategies. Available at http://www.ipcc-nggip.iges.or.jp/public/2006gl.

IPCC. 2019. *2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories*. E Buendia, K Tanabe, et al. (eds.). Geneva: IPCC. Available at https://www.ipcc-nggip.iges.or.jp/public/2019rf/.

"Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement". Annex to decision 18/CMA.1. FCCC/PA/CMA/2018/3/Add.2. Available at https://unfccc.int/documents/184700.

NDC of Sri Lanka. Available at https://unfccc.int/NDCREG.

B. Additional information provided by the Party

Responses to questions during the review were received from Leel Randeni (Ministry of Environment of Sri Lanka), including additional material.