

GEF - PROJECT IMPLEMENTATION REPORT (PIR)

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UNEP GEF PIR Fiscal Year 2024
Reporting from 1 July 2023 to 30 June 2024

1 PROJECT IDENTIFICATION

1.1 Project Details

GEF ID: 10635	Umoja WBS: SB-017998
SMA IPMR ID: 88049	Grant ID: S1-32GFL-000722
Project Short Title: Lesotho CBIT	
Project Title: Enabling Lesotho's Enhanced Transparency Framework	
Duration months planned:	36
Duration months age:	13
Project Type:	Medium Sized Project (MSP)
Parent Programme if child project:	
Project Scope:	National
Region:	Africa
Countries:	Lesotho
GEF Focal Area(s):	Climate Change Mitigation
GEF financing amount:	\$ 1,182,500.00
Co-financing amount:	\$ 200,000.00
Date of CEO Endorsement/Approval:	2022-07-19
UNEP Project Approval Date:	2023-01-09
Start of Implementation (PCA entering into force):	2023-01-17
Date of Inception Workshop, if available:	2024-04-30
Date of First Disbursement:	2023-02-28
Total disbursement as of 30 June 2024:	\$ 180,000.00
Total expenditure as of 30 June:	\$ 25,739.00

Midterm undertaken?:	n/a
Actual Mid-Term Date, if taken:	
Expected Mid-Term Date, if not taken:	
Completion Date Planned - Original PCA:	2026-05-31
Completion Date Revised - Current PCA:	2026-05-31
Expected Terminal Evaluation Date:	2027-11-30
Expected Financial Closure Date:	2027-05-31

1.2 Project Description

Project Objective: To build and strengthen Lesotho’s national capacities for planning, monitoring and evaluating its climate policies and actions as defined in the Nationally Determined Contribution in order to comply with the Paris Agreement Enhanced Transparency Framework.

Project Component: Strengthening Lesotho's capacity to collect and process climate change data into useful information for policy-making and reporting to the United Nations Framework Convention on Climate Change (UNFCCC).

Project Outcome: Lesotho uses climate change data and information as input to plan, monitor and report climate change strategies, policies and actions in compliance with the Enhanced Transparency Framework.

The project has been designed to target the barriers to the regular fulfillment of Lesotho’s reporting requirements under the ETF. Overcoming these barriers will be facilitated through the CBIT project implementation through capacity building and training, design and operationalization of an MRV system, backed by strengthened and normalized institutional arrangements. CBIT is furthermore expected to increase the national capacity to implement both adaptation and mitigation initiatives through the development of a national MRV system designed and operationalized to track NDC implementation. The project will also establish a Climate Transparency Unit which will oversee and manage all the reporting requirements of the country under the UNFCCC, and in particular coordinate the NDC implementation tracking, reporting and monitoring under the Enhanced Transparency Framework.

Project Executing Entity: Lesotho Meteorological Services

1.3 Project Contacts

Division(s) Implementing the project	Climate Change Division
Name of co-implementing Agency	
Executing Agency (ies)	Lesotho Meteorological Services
names of Other Project Partners	N/A
UNEP Portfolio Manager(s)	Asher Lessels
UNEP Task Manager(s)	Julien Lheureux
UNEP Budget/Finance Officer	Fatma Twahir
UNEP Support Assistants	Cicilia Magare
Manager/Representative	Makoena France
Project Manager	Theletsa Mpholle
Finance Manager	Nteliseng Rakauoane
Communications Lead, if relevant	N/A

2 Overview of Project Status

2.1 UNEP PoW & UN

UNEP Current Subprogramme(s):	Thematic: Climate action subprogramme
UNEP previous Subprogramme(s):	N/A
PoW Indicator(s):	<ul style="list-style-type: none"> Climate: (iii) Number of national, subnational and private-sector actors reporting under the enhanced transparency arrangements of the Paris Agreement with UNEP support.
UNSDCF/UNDAF linkages	Strategic Pillar 3: People's wellbeing and economic development. Cooperation Framework Outcome 3 - People living in Lesotho, especially the most vulnerable, have equitable and sustainable access to social services, increased decent employment in an enabling business environment, and benefit from transformative economic development. By 2028 people living in Lesotho, especially the most vulnerable, will have equitable and sustainable access to social services, increased decent work in an enabling business environment and benefit from transformative economic development.
Link to relevant SDG Goals	<ul style="list-style-type: none"> Goal 13: Take urgent action to combat climate change and its impacts
Link to relevant SDG Targets:	<ul style="list-style-type: none"> 13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning

2.2. GEF Core and Sub Indicators

GEF core or sub indicators targeted by the project as defined at CEO Endorsement/Approval, as well as results

Indicators	Targets - Expected Value			Materialized to date
	Mid-term	End-of-project	Total Target	
11.2- Female	N/A	60	60	The project has experienced delays in starting execution of its activities hence it is too early to report on this target
11.1- Male	N/A	40	40	The project has experienced delays in starting execution of its activities hence it is too early to report on this target

2.3. Implementation Status and Risks

	PIR#	Rating towards outcomes (section 3.1)	Rating towards outputs (section 3.2)	Risk rating (section 4.2)
FY 2024	1st PIR	S	MS	M
FY 2023				
FY 2022				
FY 2021				
FY 2020				
FY 2019				
FY 2018				
FY 2017				
FY 2016				
FY 2015				

Summary of status

The project was originally planned to start implementation of activities in June 2023. However, due to the challenges faced by LMS to set up the Project Management Unit (PMU) and the Project Steering Committee (PSC), the project was only kicked off in April 2024 with the inception workshop, followed by the 1st PSC meeting scheduled for July 2024. To assess the impact on the project overall completion date, LMS has started working on a budget and workplan revision 1 to reschedule the different outputs and activities. Based on initial assessments, it is likely the project completion date will have to be postponed to March 2027.

Rating towards Outcome

Despite the delays in commencing project execution, it is envisioned that the project will indeed meet its intended outcome that Lesotho uses climate change data and information as input to plan, monitor and report climate change strategies, policies and actions in compliance with the Enhanced Transparency Framework. The project management team is advancing with procurement of the various national experts and international firms that will deliver on the various outputs towards meeting the overall outcome of the project. The likelihood of achieving the expected outcome is therefore rated as **“Satisfactory”**.

Rating towards Outputs

As explained above, the project has experienced delays in starting the execution of the project outputs and associated deliverables. It was expected, under the project workplan, that execution of the outputs would have commenced in June 2023, however due to delays in establishing the project management unit, the project was only able to hold its inception workshop on 30 April 2024. Since the inception, the project team have been working on the Terms of Reference for the various expert/firms to be recruited while also revising the budget and workplan to rephrase and extend the project technical completion date. As such the project is behind schedule on its delivery timelines and is thus rated as “**Marginally Satisfactory**”.

Rating towards Risks.

The executing agency has experienced project management challenges and delays in starting to execute the project activities. At the onset, the move of the executing agency, LMS, from the Ministry of Energy and Forestry to the Ministry of Environment and forestry, and thereafter the lengthy recruitment of project management team caused delays in launching the project. This necessitates a revision to the project to rephrase the budget and extend the technical completion date. This revision process is still underway, but based on initial analysis it is likely the project will need to be extended until March 2027. In addition, the PMU has had challenges in the periodic financial reporting which has also delayed finalization of project management processes.

In addition to the delayed start, the main foreseen risk for the next few months resides in the procurement processes of the experts / firms to be hired by LMS to deliver the project outputs. Indeed, the government of Lesotho’s procurement rules and regulations may cause lengthy processes. LMS will have to fast track and closely monitor these processes to ensure the experts / firms can be mobilized as early as possible.

As a result, the project has been rated at “**Moderate**” risk in this reporting period. A risk mitigation plan can be found in the risks section.

2.4 Co Finance

Planned Co-finance:	\$ 200,000
Actual to date:	21,679
Progress	<p>Justify progress in terms of materialization of expected co-finance. State any relevant challenges:</p> <p>The cofinance realized under the project as of 30th June 2024 is \$21,679. The cofinance contributions have been directed towards fixed operational costs of the project which include communications and internet services, office space and related utilities and transport. In addition, co-finance contributions towards technical expertise legal related advice to climate change bill, Climate transparency and technical expertise in finalization of Terms of reference</p>

	for experts that would be engaged by the project.
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2.5. Stakeholder

Date of project steering committee meeting	2024-07-23
Stakeholder engagement (will be uploaded to GEF Portal)	<p>The project inception workshop which was held on April 30, 2024 brought together various stakeholders. The objectives of the inception workshop included a) Introducing the projects to key stakeholders; b) Highlighting the objectives, benefits, and potential impact of the project; c) Defining roles and responsibilities of key stakeholders within the ETF process; d) Secure support, partnerships and ownership for the successful implementation and sustainability of the projects. The workshop also provided the stakeholders with an opportunity to discuss and interact on different topics concerning the project such as governance and GHG data collection.</p> <p>The stakeholders who participated in the workshop included government, private sector, academic institutions, international organizations and civil society. The Ministries that participated include the Ministries of Transport, Livestock, Energy, Agriculture, Local Government, Finance , Development Planning. The academic institutions were National University of Lesotho. The private sector participation involved representatives from the sectors of renewable energy, clean technology, waste recycling. The international organizations involved the UNDP, EU, WFP, GIZ . Other stakeholders present involved Farmers union, Pheha Plastic.</p> <p>The PMU is also engaging with officials from the Procurement Regulations department who will be instrumental in the procurement of the national experts and international firms. These discussions have focused on the approaches the project can employ to accelerate the procurement processes while also reviewing the Terms of Reference.</p> <p>The PMU also held a climate transparency workshop at the end of May 2024 to establish collaborations with the Legal Department of the Ministry of Environment and Forestry who will be pivotal in the delivering on the institutional arrangements, climate change bill and facilitating other project deliverables.</p> <p>In establishing the PSC, the project has engaged with a number of ministries to appoint members who will participate in the meetings.</p> <p>The 1st PSC meeting is planned to be held on 23 July 2024.</p>

2.6. Gender

Does the project have a gender action plan?	Yes
Gender mainstreaming (will be uploaded to GEF Portal):	<p>The project's Gender action plan aims at contributing to Lesotho's Gender and Development Policy 2018-2030 which guides on national action on gender in the CBIT project activities. The incorporation of gender in the CBIT project will be reflected in different areas which include representation of women to the project steering committee and engagement of a Gender expert from the Department of Gender who will contribute to the different project outputs and activities as they pertain to gender.</p> <p>Currently, the project is in the process of reviewing its Terms of Reference for the different experts, including the Gender expert who is expected to be on board by September 2024. In addition, the PMU team are establishing the Project Steering Committee which is expected to have representation of 60% women in the meetings and in this regard, a number of women from the various ministries have been requested to join the PSC. It is expected that at least 4-5 women will be part of the PSC.</p> <p>Lastly during the inception workshop held in April 2024, out of the 99 participants who attended the launch, there were 65 women from ministry, civil society and academia, representing 65% of the participants.</p>

2.7. ESSM

Moderate/High risk projects (in terms of Environmental and social safeguards)	<p>Was the project classified as moderate/high risk CEO Endorsement/Approval Stage?</p> <p>No</p> <p>If yes, what specific safeguard risks were identified in the SRIF/ESERN?</p> <p>N/A</p>
New social and/or environmental risks	<p>Have any new social and/or environmental risks been identified during the reporting period?</p> <p>No</p> <p>If yes, describe the new risks or changes?</p> <p>N/A</p>
Complaints and grievances	Has the project received complaints related to social and/or environmental impacts (actual or potential) during the reporting period?

related to social and/or environmental impacts	No If yes, please describe the complaint(s) or grievance(s) in detail, including the status, significance, who was involved and what actions were taken? N/A
Environmental and social safeguards management	No. This project was rated at “Low” safeguard risk category as it mainly focuses on normative issues, i.e., institutional capacity building toward improved reporting on NDC so the government meets the transparency requirements on the climate change commitments and reports the progress in a reliable manner.

2.8. KM/Learning

Knowledge activities and products	<p>Due to delays in setting up the Project Management Unit and kicking off the project, the implementation of project activities will now start in Q3 2024. Knowledge products will therefore start being generated in the next reporting period. However, during the period under review, the project team has engaged in a number of knowledge sharing events:</p> <ul style="list-style-type: none"> • Peer exchange and learning through the GSP Tokyo, Japan on 20th-21st May 2024 <p>The forum was organized by the Capacity Building Initiative for Transparency- Global Support Programme, and hosted by Japan’s Ministry of Environment – supported by UNEP, UNDP climate promise and the Global Environment Facility. Plenary sessions focused on building capacity for enhanced transparency framework (ETF) delivery, exploring the global status of support for transparency, and addressing the remaining gaps in the ETF implementation. The forum concluded with reflections on the critical role of transparency in raising climate ambition. High level political buy-in, policy coherence, and strong institutional arrangements were identified as key enablers for effective transparency systems. The need for continuous improvement, peer to peer learning, and strategic planning for BTRs and NDC was emphasized. Also learned the importance of collaborations between different stakeholders for successful implementation of the ETF. Finally, countries that demonstrated exceptional commitment were awarded excellence in transparency from CBIT-GSP Transparency Networks inspiring others to follow their lead in advancing climate transparency.</p> <ul style="list-style-type: none"> • Training workshop on preparation and reporting of results of national GHG inventories under the ETF of the Paris Agreement Anglophone Africa, on 25th to 27th June 2024 in Kigali, Rwanda. <p>The training showed the importance of detailed planning work on how to use quantitative and qualitative information to estimate in transparent, accurate, complete comparable and consistent manner the Greenhouse gas emissions and removals that in the country. As</p>
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	<p>such, information on the national GHG inventory results should be included in a specific chapter of the BTR and supporting information should be included in the annexes. In addition, all parties are required to provide National Inventory Report consisting of National Inventory Document. The objective of the training was to support country practitioners and experts that are reporting results of the national GHG Inventories processes in improving the technical contents of the NIRs and BTRs. The training also included hands-on experience using ETF reporting tools and the IPCC software.</p> <ul style="list-style-type: none"> • Collaboration with the BTR1/NC4 project and team: <p>The CBIT project inception workshop held on the 30th April 2024 was a joint inception workshop of the BTR1/ NC4 project and Enabling Lesotho’s Enhanced Transparency Framework Project, as the stakeholders the projects will engage with are the same. The CBIT project has also collaborated with the BTR1/NC4 project in that one of the activities for developing the GHG inventory data protocols and Methodologies will be in collaboration with the National Inventory Report (NIR) compilation of the BTR1/NC4 project. In essence the outputs / deliverables of the Enabling Lesotho’s Enhanced Transparency Project are well written as part of the NIR.</p>
Main learning during the period	See section above for main learning during the reporting period.

2.9. Stories

Stories to be shared	N/A
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3 Performance

3.1 Rating of progress towards achieving the project outcomes

Project Objective and Outcomes	Indicator	Baseline level	Mid-Term Target or Milestones	End of Project Target	Progress as of current period (numeric, percentage, or binary entry only)	Summary by the EA of attainment of the indicator & target as of 30 June	Progress rating
To build and strengthen Lesotho's national capacities for planning, monitoring and evaluating its climate policies and actions as defined in the Nationally Determined Contribution in order to comply with the Paris Agreement Enhanced Transparency Framework.	Indicator A: Number of women capacitated in handling climate change data and contributing to climate action decision making.	5		60	N/A	As the implementation of project activities will start in the 2nd half of 2024, it is too early to assess the progress towards this indicator. The project will be in a better position to report on this indicator during the next PIRs.	S
	Indicator B: Qualitative assessment of insitutional capacity for transparency-related activities	2		3 (+1)	2 (unchanged)	Same comment as above.	S
Lesotho uses climate change data and information as input to plan, monitor and report climate change strategies, policies and actions in compliance with the Enhanced Transparency Framework.	Indicator 1.1 Qualitative rating of the national GHG inventory reporting in its ability to track GHG emission from the key sectors	2		6 (+4)	2 (unchanged)	Same comment as above.	S
	Indicator 1.2 Qualitative rating of the national MRV system for tracking mitigation, adaptation and support.	2		7 (+5)	2 (unchanged)	Same comment as above.	S
	Indicator 1.3 Number of stakeholders (sectoral representatives) using training and tools provided to elaborate climate change policies and	0		30	0	Same comment as above.	S

Project Objective and Outcomes	Indicator	Baseline level	Mid-Term Target or Milestones	End of Project Target	Progress as of current period (numeric, percentage, or binary entry only)	Summary by the EA of attainment of the indicator & target as of 30 June	Progress rating
	report on NDC activities in conformity with the enhanced transparency framework of the Paris Agreement						
	Indicator 1.4 Number of indicators, including gender sensitive indicators, tracking the Nationally Determined Contribution populated in the online MRV tool.	0		8	0	Same comment as above	S

3.2 Rating of progress implementation towards delivery of outputs (Implementation Progress)

Component	Output/Activity	Expected completion date	Implementation status as of previous reporting period (%)	Implementation status as of current reporting period (%)	Progress rating justification, description of challenges faced and explanations for any delay	Progress Rating
Strengthening Lesotho's capacity to collect and process climate change data into useful information for policy-making and reporting to the United	Output 1.1 Institutional arrangements and legal framework to collect and manage GHG Inventory data and NDC tracking data drafted and submitted to the government for adoption	2026-05-31	0%	1%	It was originally expected the project would commence execution of the project outputs and activities in June 2023. However, LMS experienced delays in establishing the project management unit. Further as it is dependent on the procurement department to facilitate the recruitment of national experts and international firms, there have been delays in hiring these due to the lengthy procurement processes. A revision of the budget and workplan is underway to extend the project. The	MS

Component	Output/Activity	Expected completion date	Implementation status as of previous reporting period (%)	Implementation status as of current reporting period (%)	Progress rating justification, description of challenges faced and explanations for any delay	Progress Rating
Nations Framework					revised tentative completion date for this output would be February 2027.	
Convention on Climate Change (UNFCCC).	1.1.1 Scoping report on the current institutional arrangements in Lesotho, including the desk review of recent work undertaken in Lesotho and the results of stakeholder engagements	2023-09-30	0%	0%	Activity not started yet. New tentative completion date: 31 January 2025	MS
	1.1.2 Stakeholder consultation report on institutional arrangements and legal framework, including gender sensitive considerations	2023-11-30	0%	5%	Consultations held with legal department towards end of May 2024. The meeting was about strategizing best ways to engage with the legal department of the Ministry of Environment and Forestry in supporting the project with Development of legal frameworks and Development of the National Climate change bill. New tentative completion date: 30 April 2025	MS
	1.1.3 Gender sensitive National Climate Change Institutional Arrangements and Legal framework report including reporting guidelines and draft text for legal acts/regulations as required.	2024-02-28	0%	0%	Activity not started yet. New tentative completion date: June 2025	MS
	1.1.4 Draft Climate Change Bill and implementation strategy document	2024-05-31	0%	0%	Activity not started yet. New tentative completion date: 30 November 2025	MS
	1.1.5 Climate Data Sharing Agreements and Memorandums-of-Understanding (MoUs)	2024-06-30	0%	0%	Activity not yet started. New tentative completion date: 31 December 2025	MS
	1.1.6 Pilot Climate Transparency Unit	2023-10-31	0%	10%	LMS does have a team that focuses on climate transparency matters. However, it will be institutionalized through this project. New tentative completion date: 28 February 2025	MS
	1.1.7 Quarterly reports on the operation of the pilot Climate Transparency Unit	2026-05-31	0%	0%	Quarterly reports on the operations have not been produced as the projects operational activities have not	MS

Component	Output/Activity	Expected completion date	Implementation status as of previous reporting period (%)	Implementation status as of current reporting period (%)	Progress rating justification, description of challenges faced and explanations for any delay	Progress Rating
					started.New tentative completion date: 28th February 2027	
	1.1.8 A budget and associated staff work plan to establish the institutional arrangements and implement the legal framework.	2024-12-31	0%	0%	Activity not started yet.New tentative completion date: 31st March 2026	MS
	1.1.9 Training workshop report (including information on gender of participants) and training materials on handover training for newly appointed Transparency Unit staff	2026-30-04	0%	0%	Activities have not yet commencedNew tentative completion date: 31st January 2027	MS
	Output 1.2. National GHG Inventory Management System improved and relevant stakeholders trained on IPCC's latest guidelines and tools for national GHG inventories.	2026-02-28	0%	0%	It was originally expected the project would commence execution of the project outputs and activities in June 2023. However, LMS experienced delays in establishing the project management unit. Further as it is dependent on the procurement department to facilitate the recruitment of national experts and international firms, there have been delays in hiring these due to the lengthy procurement processes. A revision of the budget and workplan is underway to extend the project. The revised tentative completion date for this output would be December 2026.	MS
	1.2.1 Report on protocols and methodologies to collect and manage GHG Inventory data	2023-10-31	0%	0%	Activity not started yet.New tentative completion date: 28 February 2025	MS
	1.2.2 Improvement plan with roadmap for full compliance with the ETF for the GHG inventory	2026-02-28	0%	0%	Activity not started yet.New tentative completion date: 31 December 2026	MS
	1.2.3 A QA/QC plan, including procedures and defined roles for those undertaking QA/QC activities	2024-01-31	0%	0%	Activity not started yet.New tentative completion date: 28 February 2025	MS
	1.2.4 An operational climate data collection and tracking tool to	2024-10-31	0%	0%	Activity not started yet.New tentative	MS

Component	Output/Activity	Expected completion date	Implementation status as of previous reporting period (%)	Implementation status as of current reporting period (%)	Progress rating justification, description of challenges faced and explanations for any delay	Progress Rating
	support GHG Inventory compilation				completion date: 31 January 2026	
	1.2.5 Three (3) Train the Trainer workshops, followed by training workshop reports (including information on gender of participants) and training materials	2025-09-30	0%	0%	Activity not started yet.New tentative completion date: 30 November 2026	MS
	Output 1.3 National MRV system designed, tested and operationalized and Ministry staff/local authorities and other relevant stakeholders trained on tracking Nationally Determined Contributions according to the ETF, including co-benefits for SDGs achievement.	2026-02-28	0%	2%	It was originally expected the project would commence execution of the project outputs and activities in June 2023. However, LMS experienced delays in establishing the project management unit. Further as it is dependent on the procurement department to facilitate the recruitment of national experts and international firms, there have been delays in hiring these due to the lengthy procurement processes. A revision of the budget and workplan is underway to extend the project. The revised tentative completion date for this output would be February 2027.	MS
	1.3.1 Scoping report reviewing findings from previous capacity building initiatives, scoping, identification of gaps and constraints for expertise, data, indicators, systems and tools for tracking NDC implementation (mitigation, adaptation and associated support)	2023-10-31	0%	0%	Activity not started yet.New tentative completion date: 31 December 2024	MS
	1.3.2 Report on indicators for the NDC target and methodology to use the indicators to track NDC progress developed through participatory process.	2024-01-31	0%	0%	Activity not started yet.New tentative completion date: 31 March 2025	MS
	1.3.3 Tools, templates, guidelines, indicators and procedures for tracking NDC implementation (mitigation, adaptation and associated support) including data collection templates, methodologies for	2024-07-31	0%	0%	Activity not started yet.New tentative completion date: 31 August 2025	MS

Component	Output/Activity	Expected completion date	Implementation status as of previous reporting period (%)	Implementation status as of current reporting period (%)	Progress rating justification, description of challenges faced and explanations for any delay	Progress Rating
	mitigation and adaptation action assessment and identification of wider impacts of climate action					
	1.3.4 Improvement plan for Lesotho to achieve full compliance with the ETF on NDC tracking	2026-02-28	0%	0%	Activity not started yet.New tentative completion date: 30 June 2026	MS
	1.3.5 Improvement plan for Lesotho to achieve full compliance with the ETF on NDC tracking	2025-01-31	0%	0%	Activity not started yet.New tentative completion date: 28 February 2026	MS
	1.3.6 Three train the trainer workshops accompanied by workshop reports (including information on gender of participants) and training materials on tools, templates, guidelines, procedures and indicators for tracking NDC implementation (mitigation, adaptation and support needed and received), evaluating wider impacts and compliance with reporting under the MPGs	2025-10-31	0%	0%	Activity not started yet.New tentative completion date: 30 November 2026	MS
	1.3.7 Report on engagement with the CBIT Global Platform and other workshops and international conferences on climate and transparency.	2026-02-28	0%	20%	Engagements with CBIT Global Platform through Climate Transparency Forum in Tokyo, Japan in May 2024 and Greenhouse gas inventory training for reporting under Enhanced Transparency Framework in June 2024 in Kigali RwandaNew tentative completion date: 30 November 2026	S

The Task Manager will decide on the relevant level of disaggregation (i.e. either at the output or activity level).

4 Risks

4.1 Table A. Project management Risk

Please refer to the Risk Help Sheet for more details on rating

Risk Factor	EA Rating	TM Rating
1 Management structure - Roles and responsibilities	Low	Low
2 Governance structure - Oversight	Low	Low
3 Implementation schedule	Moderate	Moderate
4 Budget	Low	Low
5 Financial Management	Low	Low
6 Reporting	Low	Low
7 Capacity to deliver	Moderate	Moderate

If any of the risk factors is rated a Moderate or higher, please include it in Table B below

4.2 Table B. Risk-log

Implementation Status (Current PIR)

Insert ALL the risks identified either at CEO endorsement (inc. safeguards screening), previous/current PIRs, and MTRs. Use the last line to propose a suggested consolidated rating.

Risks	Risk affecting: Outcome / outputs	CEO ED	PIR 1	PIR 2	PIR 3	PIR 4	PIR 5	Current PIR	Δ	Justification
Delays in implementing the project due to changes in governance. key personnel within government agencies. security. and/or government decisions.	Outcome	M	M					M	=	There has a been a delay in implementing the project due to delays in establishing the project management unit that occurred over

Risks	Risk affecting: Outcome / outputs	CEO ED	PIR 1	PIR 2	PIR 3	PIR 4	PIR 5	Current PIR	Δ	Justification
										2023 and first quarter of 2024. As a result. the activities have not commenced however. the PMU is currently undertaking the Procurement processes for the experts and firms who will deliver on the project outputs having held its kick-off workshop at the end of April 2024.
Failure to disburse funds on time. This will create delays in implementation and prolong vulnerabilities to climate impacts which are already pronounced.	Outcome	L	L					L	=	Risks remains low in this reporting cycle as execution of the activities has not yet commenced.
Consultants do not provide a high-quality service and/or are delayed in delivering	Outcome	L	L					L	=	The Terms of Reference have been developed to ensure the expertise of the different consultants and firms will meet the expectations of the various deliverables under the project and a rigorous selection process will be undertaken by LMS and the Procurement Department In subsequent PIRs. the various consultants will be on board and a more accurate assessment on their deliverables against quality and timelines will possible.
Low levels of stakeholder participation in terms of attendance and cooperation	Outcome	M	L					L	↓	Stakeholders from the inception workshop were very receptive to the project and the attendance was good.

Risks	Risk affecting: Outcome / outputs	CEO ED	PIR 1	PIR 2	PIR 3	PIR 4	PIR 5	Current PIR	Δ	Justification
										In addition, the project has received positive feedback on the nomination of members to the steering committee. More active engagement with various stakeholders is expected from the 4th quarter of 2024 when the different consultants and expert firms would be on board.
High staff turnover in stakeholder organisations or government partners which cause delay and challenges to institutional memory	Outcome	L	L					L	=	Negligible exposure of the project to this risk in this reporting cycle as execution has not yet commenced due to delays in kicking off the project.
COVID-19 Pandemic slows down project implementation	Outcome	L	L					L	=	This risk is no longer applicable to the project.
Physical risk from climate change impact that could affect implementation of project activities (e.g. floods, droughts, landslide, etc.).	Outcome	L	L					L	=	No negative climatic impacts experienced in this reporting period
Risk that the 60% gender disaggregation target for the direct beneficiaries will not be achieved.	Outcome	L	L					L	=	Execution of the project deliverables has not yet commenced. However, it is envisioned that this target will be met on the assumption that all the deliverables which take into consideration gender will be completed by technical closure.
Unclear roles and responsibilities drawn for the new Climate Transparency Unit (CTU) and existing Climate Change Unit (CCU)	Output 1.1	L	L					L	=	This risk will be more accurately assessed in the next reporting cycle when it is expected the CTU would

Risks	Risk affecting: Outcome / outputs	CEO ED	PIR 1	PIR 2	PIR 3	PIR 4	PIR 5	Current PIR	Δ	Justification
										already be established and operationalized.
Poor handover of responsibility and tasks from consultants to national experts for the CTU	Output 1.1	L	L					L	=	TORs were finalized to ensure the correct expertise is identified and that LMS will take leadership in ensuring optimal transfer of knowledge and skills to national teams
Data availability – poor outputs or unable to support some GHG inventory developments due to lack of data within project timeframe	Output 1.2	H	S					S	↓	While the risk has not materialized yet due to the delayed start of the project. data accessibility, reliability and useability could remain a substantial risk to the success of the project. The project management unit will have to undertake the required measures to mitigate this risk during implementation.
Climate data collection tool is not fit for purpose or does not meet the specific needs of the Lesotho team	Output 1.2	L	L					L	=	In this reporting cycle, this risk has been mitigated through the requirements in the TORs that have been developed to hire an international firm that will have the required technical expertise to develop an effective data collection tool. The project is also collaborating with the PMU of the BTR/NC4 project to ensure all requirements or NDC tracking and UNFCCC reporting are built into the data collection tool.

Risks	Risk affecting: Outcome / outputs	CEO ED	PIR 1	PIR 2	PIR 3	PIR 4	PIR 5	Current PIR	Δ	Justification
Low stakeholder buy in to the deployed tool	Output 1.2	H	L					L	↓	This risk would be rated as low in this reporting cycle as initial engagement with stakeholders at inception has been positive. Subsequent PIRs would provide a better reflection once stakeholder start interacting with project outputs.
Developed MRV tool does not meet the expectations and needs of Lesotho	Output 1.3	L	L					L	=	In this reporting cycle. this risk has been mitigated through the requirements in the TORs that have been developed to hire an international firm that will have the required technical expertise to develop an effective data collection tool. The project is also collaborating with the PMU of the BTR/NC4 project to ensure all requirements or NDC tracking and UNFCCC reporting are built into the data collection tool.
Uptake of use of the tool is low due to change in known systems and low capacity across organisations	Output 1.3	M	L					L	↓	While extensive training on the tools to be developed has been integrated within the CBIT project as well as in the BTR/NC4 where continuous collaboration will occur between the two projects toward mitigating this risk; this activity has not yet commenced. It will be more accurately accessed in subsequent PIRs when engagement with various

Risks	Risk affecting: Outcome / outputs	CEO ED	PIR 1	PIR 2	PIR 3	PIR 4	PIR 5	Current PIR	Δ	Justification
										institutions and organization would have occurred and their capacity more visible.
2024 PIR risks										
Lengthy government procurement processes affecting the timely identification and selection of international firms and national experts to execute various deliverables of the project.	All	N/A	M					M		The PMU have provided and indication on the Government Procurement process which takes a month to run adverts. and another month to select and contract the expert. As the project is behind schedule the lengthy procurement process especially at the selection stage exposes the project to further execution delays. In addition. the risk of having to readvertise should the project fail to attract suitable experts at the onset would be a significant setback o the project.
Project management unit challenges with timely reporting and responsiveness	All	N/A	M					M		The response by the PMU-LMS to the project revision. periodic reporting and procurement processes has been slow and. in some instances. non-compliant to GEF reporting policies which has caused delays in correcting and finalizing recurrent project management processes.
			M					M		The executing agency has experienced project management

Risks	Risk affecting: Outcome / outputs	CEO ED	PIR 1	PIR 2	PIR 3	PIR 4	PIR 5	Current PIR	Δ	Justification
										<p>challenges and delays in starting to execute the project activities. At the onset, the move of the executing agency, LMS, from the Ministry of Energy and Forestry to the Ministry of Environment and forestry, and thereafter the lengthy recruitment of project management team caused delays in launching the project. This necessitates a revision to the project to rephase the budget and extend the technical completion date. This revision process is still underway, but based on initial analysis it is likely the project will need to be extended until March 2027. In addition, the PMU has had challenges in the periodic financial reporting which has also delayed finalization of project management processes. In addition to the delayed start, the main foreseen risk for the next few months resides in the procurement processes of the experts / firms to be hired by LMS to deliver the project outputs. Indeed, the government of Lesotho's procurement rules and regulations may cause lengthy processes. LMS will have to fast track and closely</p>

Risks	Risk affecting: Outcome / outputs	CEO ED	PIR 1	PIR 2	PIR 3	PIR 4	PIR 5	Current PIR	Δ	Justification
										monitor these processes to ensure the experts / firms can be mobilized as early as possible. As a result, the project has been rated at “Moderate” risk in this reporting period. A risk mitigation plan can be found in the risks section.

4.3 Table C. Outstanding Moderate, Significant, and High risks

Additional mitigation measures for the next periods

Risk	Actions decided during the previous reporting instance (PIRt-1, MTR, etc.)	Actions effectively undertaken this reporting period	What	When	By Whom
2024 PIR risks					
Lengthy government procurement processes affecting the timely identification and selection of international firms and national experts to execute various deliverables of the project.	N/A	N/A	Action 1 [2024]:LMS to prepare a detailed calendar / schedule of the procurement steps and processes for recruiting the various experts and firms and share with UNEP.	By 23 August 2024	Project Technical Coordinator / LMS
	N/A	N/A	Action 2 [2024]:The LMS project management unit shall ensure the experts / consulting firms expected to start working on the first project deliverables (i.e. D	31 October 2024	PMU / LMS

Risk	Actions decided during the previous reporting instance (PIRt-1, MTR, etc.)	Actions effectively undertaken this reporting period	What	When	By Whom
			1.1.1. D 1.2.3 and d 1.3.1) are hired no later than 31 October 2024.		
Project management unit challenges with timely reporting and responsiveness	N/A	N/A	Action 3 [2024]:LMS shall finalize the workplan and budget revision 1 and share with UNEP to formalize the revision process before the end of August 2024.	By 31 August 2024	PMU / LMS
	N/A	N/A	Action 4 [2024]:LMS and UNEP shall hold bi-monthly coordination calls to actively engage and follow up on outstanding matters. in particular the recruitment of experts and consulting firms.	Between August and December 2024	LMS / UNEP

High Risk (H): There is a probability of greater than 75% that assumptions may fail to hold or materialize, and/or the project may face high risks. Significant Risk (S): There is a probability of between 51% and 75% that assumptions may fail to hold and/or the project may face substantial risks. Moderate Risk (M): There is a probability of between 26% and 50% that assumptions may fail to hold or materialize, and/or the project may face only modest risks. Low Risk (L): There is a probability of up to 25% that assumptions may fail to hold or materialize, and/or the project may face only modest risks.

5 Amendment - GeoSpatial

Project Minor Amendments

Minor amendments are changes to the project design or implementation that do not have significant impact on the project objectives or scope, or an increase of the GEF project financing up to 5% as described in Annex 9 of the Project and Program Cycle Policy Guidelines. Please tick each category for which a change occurred in the fiscal year of reporting and provide a description of the change that occurred in the textbox. You may attach supporting document as appropriate

5.1 Table A: Listing of all Minor Amendment (TM)

Minor Amendments	Changes
Results Framework:	No
Components and Cost:	No
Institutional and implementation arrangements:	Yes
Financial Management:	No
Implementation Schedule:	
Executing Entity:	No
Executing Entity Category:	No
Minor project objective change:	No
Safeguards:	No
Risk analysis:	No
Increase of GEF financing up to 5%:	No
Location of project activity:	No
Other:	No

Minor amendments

Institutional and implementation arrangements: At the time of project design, LMS was within the Ministry of Energy and Meteorology. However, LMS is now under the Ministry of Environment and Forestry since 2023. This has not affected the execution of the project.

Implementation Schedule: LMS is currently preparing a revision of the workplan and budget revision to reflect the delays incurred.

5.2 Table B: History of project revisions and/or extensions (TM)

Version	Type	Signed/Approved by UNEP	Entry Into Force (last signature Date)	Agreement Expiry Date	Main changes introduced in this revision
Revision 1	Extension				Revision under preparation. Dates will be advised in the next PIR.

GEO Location Information:

The Location Name, Latitude and Longitude are required fields insofar as an Agency chooses to enter a project location under the set format. The Geo Name ID is required in instances where the location is not exact, such as in the case of a city, as opposed to the exact site of a physical infrastructure. The Location & Activity Description fields are optional. Project longitude and latitude must follow the Decimal Degrees WGS84 format and Agencies are encouraged to use at least four decimal points for greater accuracy. Users may add as many locations as appropriate. Web mapping applications such as OpenStreetMap or GeoNames use this format. Consider using a conversion tool as needed, such as: <https://coordinates-converter.com> Please see the Geocoding User Guide by clicking here

Location Name	Latitude	Longitude	GEO Name ID	Location Description	Activity Description
Maseru. Lesotho	-29.31667	27.48333	359753		

Please provide any further geo-referenced information and map where the project interventions is taking place as appropriate. *

N/A

[\[Annex any linked geospatial file\]](#)