Part I: Project Information

GEF ID
10795

Project Type
EA

Type of Trust Fund
GET

CBIT
CBIT **No**

Project Title
Enabling the Federal Republic of Nigeria to Prepare Its First Biennial Transparency Report (BTR1) and combined Second Biennial Transparency and Fourth National Communication (BTR2/NC4) report to the UNFCCC

Countries
Nigeria

Agency(ies)
UNDP

Other Executing Partner(s)
Federal Ministry of Environment of Nigeria

Executing Partner Type
Government

GEF Focal Area
Climate Change

Sector
Enabling Activity

Taxonomy

Focal Areas, Climate Change, United Nations Framework Convention on Climate Change, Paris Agreement, Enabling Activities, Climate Change Adaptation, Climate Change Mitigation, Stakeholders, Gender Equality, Awareness Raising, Gender results areas, Capacity, Knowledge and Research

Rio Markers

Climate Change Mitigation

Principal Objective 2

Climate Change Adaptation

Significant Objective 1

Biodiversity

No Contribution 0

Land Degradation

No Contribution 0

Type of Reports	Submission Date	Expected Implementation Start	Expected Completion Date	Expected Report Submission to Convention
UNFCCC Biennial Transparency Report/ National Communication (BTR/NC)	11/9/2022	1/1/2023	3/31/2027	12/31/2026
UNFCCC Biennial Transparency Report (BTR)	11/9/2022	1/1/2023	3/31/2027	12/31/2024

Duration

48In Months

Agency Fee($)

228,449.00

A. FOCAL/NON-FOCAL AREA ELEMENTS

Objectives/Programs	Trust Fund	GEF Amount($)	Co-Fin Amount($)
CCM-EA	GET	2,404,733.00	563,850.00
	Total Project Cost($)	**2,404,733.00**	**563,850.00**

B. Project description summary

Project Objective

To assist the Federal Republic of Nigeria in the preparation and submission of its First Biennial Transparency Report (BTR1) and combined Second Biennial Transparency Report/Fourth National Communication (BTR2/NC4) for the fulfillment of its obligations under the UNFCCC

Project Component	Expected Outcomes	Expected Outputs	GEF Project Financing($)	Confirmed Co-Financing($)

Project Component	Expected Outcomes	Expected Outputs	GEF Project Financing($)	Confirmed Co-Financing($)
1. GHG inventory	?1.1 Quality GHG inventory and trends provided for the period 2000 to 2022 in the BTR1 and 2000-2024 in the combined BTR2/NC4	1.1.1 Updated national circumstances and GHG inventories for all IPCC sectors (Energy, IPPU, AFOLU and Waste) covering 2000-2022 years for the BTR1 (NIR2) and 2000-2024 for the combined BTR2/NC4 (NIR3), using the 2006 IPCC guidelines, 2013 Supplement and 2019 Refinement to the extent possible, and trends; Improvement of methodologies with higher tier methods applied to the key categories	647,233.00	151,760.00
	1.2 Improved GHG inventory management system for the sustainable compilation of GHG inventories	1.2.1 Strengthened institutional arrangements and mechanisms, including legal and procedural arrangements, for the sustainable assessment, compilation and timely reporting of GHG emissions, with gender considerations, in place to produce GHG inventories		

Project Component	Expected Outcomes	Expected Outputs	GEF Project Financing($)	Confirmed Co-Financing($)
2. NDC tracking, Mitigation actions, and domestic MRV	2.1 Improved enabling environment for undertaking mitigation assessments and effective tracking progress of implemented NDC mitigation actions.	2.1.1 Description of the national circumstances relevant to progress made in implementing and achieving its NDC in accordance with decision 18/CMA.1. 2.1.2 Improved baselines and projections covering a period up to 2050 for emitting sectors with updated BAU, WEM and WAM scenarios. 2.1.3 Strategy in place to implement the mitigation measures at national and regional levels that also describes the possible role of different stakeholders and gender groups, consistent with NDC Action Plan (2016) and Nigeria's development priorities 2.1.4 Updated description of NDC indicators, methodology and accounting approach for tracking progress of NDC implementation and achievement in place and aligned with ETF of the PA and its MPGs 2.1.5 Upgrading of the MRV system	527,500.00	123,686.00

Project Component	Expected Outcomes	Expected Outputs	GEF Project Financing($)	Confirmed Co-Financing($)
3. Vulnerability and Adaptation	3.1 Integration of adaptation priorities and approaches into national level plans through better informed decision-making supported by improved climate change and vulnerability/adaptation assessments as well as projections for relevant sectors	3.1.1 Description of national circumstances, institutional arrangements and governance, and legal and policy frameworks relevant to national adaptation as appropriate. 3.1.2 Improved understanding of climate variability and impact based on historical data and future projections with special attention on resulting sea level rise. 3.1.3 In depth vulnerability and adaptation assessment of key socio-economic sectors (agriculture, water use, forests and other terrestrial ecosystems, coastal zones and health sectors) with perspectives on impacts on different gender groups 3.1.4 Adaptation priorities and approaches mainstreamed into national and regional development plans and strategies 3.1.5 Project proposals/concepts prepared for further development into full proposals to access climate	430,000.00	100,824.00

Project Component	Expected Outcomes	Expected Outputs	GEF Project Financing($)	Confirmed Co-Financing($)
4. Financial, technology development and transfer and capacity-building support needed and received	4.1 Improved capacity of stakeholders to assess and track support needed and received to implement climate actions	4.1.1 Updated national circumstances for the assessment on financial, technology development and transfer, and capacity building including support needed and received 4.1.2 MRV system integrating the institutional arrangements in place to track and report financial, technology development and transfer, and capacity building support needed and received as per the ETF of the PA	220,000.00	51,585.00
5. Other relevant information (gender and knowledge management) including supplemental NC chapters (research and systemic observation and, education, training and public awareness)	5.1 Improved gender integration, and understanding of research and systematic observation and education, training and public awareness with regards to climate actions through knowledge management	5.1.1. Progress achieved on gender integration and knowledge management relative to BTR/NC activities and action plans to address research and systematic observation and education, training and public awareness under the ETF of the PA	310,000.00	72,687.00

Project Component	Expected Outcomes	Expected Outputs	GEF Project Financing($)	Confirmed Co-Financing($)
6. Publication and submission of reports, and M&E	6.1 BTR1 and BTR2/NC4 reports published and submitted in accordance with the MPGs and methodological guidance contained in decisions 18/CMA.1 and 5/CMA.3. 6.2 Monitoring and evaluation	6.1.1 BTR1 report technically validated, endorsed, and submitted to the UNFCCC by Dec 2024 6.1.2 Combined BTR2/NC4 report technically validated, endorsed, and submitted to the UNFCCC by Dec 2026 6.2.1 Project financial and progress reports prepared and submitted according to M&E plan (Inception workshop, mid-term, and terminal evaluation reports).	160,000.00	37,516.00
		Sub Total ($)	**2,294,733.00**	**538,058.00**
Project Management Cost (PMC)				
		110,000.00		25,792.00
Sub Total($)		**110,000.00**		**25,792.00**
Total Project Cost($)		**2,404,733.00**		**563,850.00**

Please provide justification

C. Source of Co-Financing for the Project by Name and by Type

Sources of Co-financing	Name of Co-financier	Type of Co-financing	Investment Mobilized	Amount($)
Recipient Country Government	Ministry of Environment	In-kind	Recurrent expenditures	563,850.00
			Total Co-Financing($)	**563,850.00**

Describe how any "Investment Mobilized" was identified

N/A

D. GEF Financing Resources Requested by Agency, Country and Programming of Funds

Agency	Trust Fund	Country	Focal Area	Programming of Funds	Amount($)	Fee($)	Total($)
UNDP	GET	Nigeria	Climate Change	CC Set-Aside	500,000	47,500	547,500.00
UNDP	GET	Nigeria	Climate Change	CC STAR Allocation	1,904,733	180,949	2,085,682.00
				Total Gef Resources($)	**2,404,733.00**	**228,449.00**	**2,633,182.00**

Part II. Enabling Activity Justification

A. ENABLING ACTIVITY BACKGROUND AND CONTEXT

Provide brief information about projects implemented since a country became party to the convention and results achieved

?The atmospheric level of greenhouse gases (GHGs), namely carbon dioxide of anthropogenic origin, have been constantly increasing and causing global warming which is in turn resulting in climate change including variability which is impacting on the ecosystems and livelihood of the Nigerian population. The magnitude of the problems resulting from this global temperature increase through weather extremes and its sea level rise on the livelihood of substantial segments of the population are already being felt by Nigeria. Floods, heat waves, droughts and other weather extremes are heavily affecting the poorest communities, indigenous people and notably women who are more vulnerable and less resilient to these events through desertification, land degradation and losses in ecosystem services. This is notable for the agriculture including livestock, water resources, health, infrastructure, forests and biodiversity, wetlands and tourism sectors. The 2014 World Climate Change Vulnerability Index, published by the global risk analytics company Verisk Maplecroft, classified Nigeria as one of the ten most vulnerable countries in the world.

As per article 2 of the United Nations Framework Convention on Climate Change (UNFCCC) and the subsequent Paris Agreement which paves the way for limiting the increase of GHGs in the atmosphere to a level that will limit the temperature increase to 1.5 ^{o}C by the end of the century, Nigeria has committed to contribute to solving this global issue as provided in the more ambitious measures targeted in its revised NDC.

The Federal Republic of Nigeria (in short Nigeria), being a party to the United Nations Framework Convention on Climate (UNFCCC), is obligated to report to the UNFCCC on the country?s response to climate change through NCs and BTRs according to the Enhanced Transparency Framework (ETF) of the Paris Agreement. These reports help countries to mainstream climate change in its development policies and strategies while informing the Convention on progress in the implementation of its NDC actions on mitigation and adaptation, including support needed and received.

Nigeria ratified the UNFCCC on 29 August 1994 as a non-Annex I Party, its Kyoto Protocol in 2004 and the Paris Agreement in 2017. Nigeria submitted its Nationally Determined Contribution (NDC) commitments[1] in 2015 and an updated version in July 2021, raising the country?s ambition in an inclusive way. The interim revision maintains an unconditional contribution of a 20% reduction of

greenhouse gas (GHG) emissions by 2030 with respect to the business-as-usual scenario and a 47% contribution conditional to international support.

The achievement of the targets and goals of this updated more ambitious version revolves around numerous policies, plans and strategies which Nigeria has been producing since 2015 and more recent ones, namely the Climate Change Bill of 2021, adopted to enable Nigeria to report according to Decision 18/CMA.1 on the enhanced transparency requirement of Article 13 of the Paris Agreement. These plans, policies, legislation and strategies have been updated and presented in Tables 1 and 4 while others are mentioned in the narrative further in this section. This BTR1 and combined BTR2/NC4 project will serve to track and report on progress achieved when implementing the revised NDC actions. These two reports will inform the international community on the status of emissions, mitigation and support received and needed as well as on adaptation to inform the global stocktake. The project will initiate capacity building of Nigerian institutions and experts to report in conformity with the transparency requirements of the UNFCCC. The CBIT project will complement the BTR1 and combined BTR2/NC4 project in providing additional capacity to the Nigerian institutions, experts and stakeholders to master transparent reporting through the removal of constraints, gaps and barriers encountered when implementing the latter project.

Up until now, Nigeria has submitted three national Communications (NCs) and two Biennial Update Reports (BURs). The first NC dates to 17 November 2003, the second to 27 February 2014 and the third one to 18 April 2020. The first BUR was submitted on 17 March 2018 and the second BUR on 27 September 2021.

As a party to the Convention, Nigeria has developed and is currently implementing several policies, strategies and plans. As well, Nigeria has been reviewing and updating its legislations to protect the environment including the climate and reporting to the Convention. The latest is the climate change bill enacted on 18 November 2021 that provides for Nigeria to set 5-year carbon budgets within a national Climate Change Action plan. The main policy document is the National Climate Change Policy Response and Strategy (NCCPRS), which was adopted in 2012 which drove the preparation of other sectoral policies and strategies to better frame and implement GHG reduction within a low-carbon economic growth agenda while building a climate resilient society in the country. Some of the key policies, strategies and plans are presented in Table 1 below.

Table 1. **Key policies and legislation in Nigeria related to the project context**

Name of Policy/Legislation	**Relevance to the Project (BTR1 and BTR2/NC4)**
National Climate Change Policy Response and Strategy (NCCPRS)	NCCPRS was adopted in 2012 to ensure that GHG emission reduction is achieved, leading to low-carbon economic growth and a climate resilient society.

National Energy Policy	The policy aims for sustainable energy development to provide clean, affordable, adequate and reliable energy, with the participation of the private sector.
The Sustainable Energy for All (SE4ALL) Action Agenda	This Agenda aims to ensure universal access to modern energy services, double the share of renewable energy in the national energy mix and improve energy efficiency.
The National Renewable Energy and Energy Efficiency Policy (NREEEP)	NREEEP seeks to achieve a renewable electricity target of 16% by 2030 as opposed to the current 1.3%.
The Renewable Energy Master Plan (REMP)	REMP aims to articulate a roadmap for national development of renewable energy.
Nigeria Feed-in Tariff (FiT) for Renewable Energy Sourced Electricity	The FiT is an optimal economic instrument for hydro schemes not exceeding 30 MW, all biomass cogeneration power plants, solar and wind-based power plants, irrespective of their size.
UN-REDD Program	The Program aims at consolidating the country?s efforts to reduce emissions from deforestation and forest degradation, and foster conservation, sustainable management of forests, and enhancement of forest carbon stocks.
National Solid Waste Policy	The Policy by the Federal Ministry of Environment seeks to achieve an integrated solid waste management program.
Natural Gas Flare Out Policy	The Policy aims to phase out natural gas flaring for utilization in the country.
National Policy on Social Protection	The Policy aims at mitigating the impact of shocks, including those caused by environmental degradation and climate change.
National Bio-Energy Policy	The Policy aims at diversifying the national economy with alternative sources of environmentally friendly energy.
Economic Recovery and Growth Plan (ERGP)	This is a medium-term development initiative aiming to restore growth, invest in people and build a global competitive economy in Nigeria. The Plan was adopted in April 2017.
National Action Plan on Gender and Climate Change	The Plan was prepared by the Department of Climate Change (DCC) in 2020 and aims to ensure that national climate change related efforts take into account gender considerations so that women, men, youth and other vulnerable groups can have access to, participate in, contribute to, and hence optimally benefit from climate change initiatives, programs, policies and funds.

Climate Change Bill 2021	The objective of this Act is to provide a framework for achieving low GHG emissions within an inclusive green growth and sustainable economic development agenda by (a) ensuring that Nigeria formulates programmes for achieving its long term goals on climate change mitigation and adaptation; (b) facilitating the coordination of climate change action needed to achieve long-term climate objectives mainstreaming climate change actions in line with national development priorities; (d) facilitating the mobilization of finance, and other resources necessary to ensure effective action on climate change; (e) ensuring that climate change policies and actions are integrated with other related policies for promoting socio-economic development and environmental integrity; (f) by setting a target for the year 2050 ? 2070 for the attainment of a net-zero GHG emission, in line with Nigeria?s international climate change obligations; (g) identifying risks and vulnerabilities, building resilience and strengthening existing adaptive capacities to the impacts of climate change; (h) implementing mitigation measures that promote low carbon economy and sustainable livelihoods; and (i) ensuring that private and public entities comply with stated climate change strategies, targets and National Action Plan.
National Climate Change Policy 2021-2030	Promote low-carbon, climate-resilient and gender-responsive socio-economic development
Nigeria Sustainability Economic Plan (NESP) - 2020	Targets a Mass Housing Programme with solar home systems for 5 million households, i.e 25 million people, not connected to the grid.
Medium Term Development Plan (MTDP) 2021-2025	To provide non-oil based development avenues Micro, Medium Sized Enterprises (MSMEs) and providing them with clean energy.
Nigeria National Action Plan for Short Lived Climate Pollutants (2020)	To reduce carbon black and methane emissions
National Disaster Risk Management Policy (2019)	Developed in 2019 to focus on awareness, governance, capacity and resilience

National Adaptation Plan Framework (2020)	To provide a framework for the country to engage in a coordinated NAP that aligns with its development aspirations as enunciated in the Economic Recovery and Growth Plan (ERGP). It will also help to set the structure and processes that are necessary to effectively develop the NAP for the country, namely inclusiveness, comprehensiveness, and country-driven.
Nigeria?s First NDC ? Updated submission version 3 (30 July 2021)	Nigeria has raised its ambition in this updated NDC, by including emissions reductions from the Waste sector and short-lived climate pollutants, increasing its target to 47% by 2030.

This project will build on findings from previous NC and BUR work and recommendations from the terminal evaluation of the NC3 and the International Consultation and Analysis (ICA) of the BUR2. During the implementation of previous NC/BUR projects, the Government of Nigeria had an opportunity to improve national capacities, which resulted in higher quality reports, improved strategies and plans in relation to climate change, a better framed operational framework for reporting and meeting Convention obligations, establishment of the Department of Climate Change (DCC) within the Federal Ministry of Environment and establishment of a network of desk officers in all Federal ministries and States. These capacity building efforts were supported by several UNFCCC initiatives for the preparation of national reports as well as knowledge sharing by the international consultants who have been primarily responsible for performing the studies and assessments on the various thematic areas. However, the Government of Nigeria aims to alter this state of affairs and establish a more sustainable system by further improving capacities within the DCC and in-house production of climate change related reports. With this project, the national/ international consultants will be tasked to spend greater efforts on capacity building through an on-the-job training approach. These capacity development related activities will have strong gender considerations to ensure that both women and men benefit from these opportunities. This approach commenced within the framework for the preparation of the BUR2. Moreover, the project also sees the training of other key stakeholders who are participating in the reporting efforts as a priority for the sustainability approach, namely: the climate change desk officers of the states, key stakeholders at various levels of the federal and state governments, civil society organizations including youth, women?s organizations, and private sector representatives.

In its BUR2 submitted in September 2021, Nigeria recognized still facing numerous constraints and gaps of financial, technical and technological nature that the country will have to address in addition to capacity building to be able to cope with the threats posed by climate change. These constraints, gaps and needs relate to its obligations for reporting and implementation of the Convention. The major constraint faced in the estimation of GHGs emissions for the four IPCC sectors was the lack of good quality activity data. This lack of consistent activity data and process information resulted in heavy reliance on international data sources and generation of missing activity data to fill the gaps when estimating GHGs emissions and sinks within the country. National emission factors more appropriate to suit national circumstances for use with the higher tier methods were also not available. Nigeria is also still in the process of developing and implementing a high-quality GHG inventory management system with robust institutional arrangements for sustainable production of inventories. The effort is however slowed down by the lack of a pool of national experts able to compute GHG inventories on a facility, sectoral, regional, state, and national level. Overall, information on mitigation actions and their

effects are very scarce and limited. While there are tremendous efforts made to mitigate the effects of climate change, this information is either unavailable or in most cases non-existent, as there is no centralized system of reporting or data collection on mitigation in the country. Information on climate change policies and larger national actions are usually available, but this information only contains the basic elements like programme name, implementation agency, and objective; with little to no information outlining the effects of the mitigation actions, emissions avoided, and benefits obtained. The mitigation assessment is still weak and needs to be consolidated to better inform decision-makers on the most appropriate path to adopt for curbing down emissions. Regarding adaptation, studies are not complete and exhaustive sector wise or obsolete when they have been done for some sectors. There is still a need to undertake a holistic national assessment of the vulnerability of most socio-economic sectors to enable the framing of a proper adaptation plan. The key limitation of the present monitoring and evaluation system is the absence of systematic collection of data along with proper documentation and archiving. The development and implementation of the domestic MRV system will need to integrate various ministries, other government institutions, the private sector, and the civil society. Additionally, there will be the need to develop the appropriate human, technical and technological capabilities to make the process a success. Successful technology transfer is of utmost importance when tackling climate change issues. Nigeria still lacks an in-depth technology needs assessment and transfer to address climate change problems. Constraints and gaps relating to technology transfer in the context of mitigation and adaptation to climate change exist and will have to be corrected. Nigeria lacks systematic documentation in most areas including support received. No exhaustive assessment of support needed to implement fully all identified mitigation and adaptation actions has been made. Nigeria has not yet conducted and documented a comprehensive financial, technical assistance, technology transfer and capacity building needs assessment for climate change.

Besides these findings and recommendations, the terminal evaluation report also presented a capacity needs assessment to be realized by the BTR1- combined BTR2/NC4 and other initiatives that are provided in Table 2.

The TE indicates that ?*Such capacity will enable the staff not only to develop high quality reporting, but have the ownership, obligation, passion and capability to shift the paradigm to transform development, climate change and Covid-19 challenges into tangible investments to scale up climate adaptation and mitigation solutions to achieve national development (National and state plan, SDGs), health and climate goals (NCCP, NDC, NAP, NAMA, etc.).*?

Table 2. Capacity development needs according to the terminal evaluation report of NC3 Project.

Desired Holistic Capacity of the DCC and their partners to access climate finance to scale up low carbon and resilient solutions	
Thematic areas	**Desired capacity and potential training modules**

A. Policy and legal capacity ? country ownership	- Knowledge on national development and climate policies, strategies, plans & priorities and alignment of proposals to these policies. - Ability to contribute & drive the development of national development and climate strategies & action plans. - Familiarity with climate change activities, past and existing baseline projects & needs of the country. - Ability to see development and climate policies as ?living? documents that will be updated and able to transform these ?living? policies into fundable investment and viable and tangible actions on the ground to benefit the Nigerian people and not sitting on a shelf gathering dust.
B. Regulatory capacity	- Knowledge on fiscal incentives (e.g. waiving of import tax, sales tax, matching rebate) to transform market to low carbon solutions.
	- Knowledge on the regulatory framework to create a level playing field and positive enabling environment to attract private sector investment in low carbon solutions, e.g. standards and labels and testing schemes for appliances; building codes.
C. Institutional capacity	- Capacity to facilitate and implement a country co-ordination mechanism and stakeholder engagement framework to coordinate, communicate and engage with internal (national line and provincial ministries, departments and agencies) and with external partners, e.g. private sector, CSOs and academia through stakeholder consultations that are open, fair, transparent and inclusive.
	- Good understanding in how to institutionalize the roles and responsibilities of DCC as a ?faceless and paperless? entity through a user friendly DCC portal, e.g. Is there a need to develop a user friendly DCC Operational Manual with Standard Operating Procedures? Could a GCF Readiness grant (allocated USD 1 million/year for Nigeria) be used for such development? This will overcome the high institutional memory loss through staff transfers.
D. Technical capacity	

i. Baseline inventory database	- Ability to understand UNFCCC operational modality and mandatory requirements. - Ability to identify, capture, measure, analyse, manage, update and improve the accurate, reliable and timely baseline inventory key activity data at the state level (Tier III) to be aggregated towards the national level (Tier I). - Ability to perform critical analysis and convert the ex-ante data into ex-post data as decision making tools for calculating the opportunity cost of climate inaction. - Ability to convert the climate challenges (GHG emissions, local pollution, climate vulnerability and risks) into solutions as tangible investment to ?climate proof? development in Nigeria. - There is a need to appoint an ICT expert at DCC to manage, edit, upload and update the content of the DCC portal. Develop templates (e.g. Google forms) to enable state actors and MDAs upload key activity data to the portal as part of the Database Inventory Management System.
ii. Theory of Change	- Ability to understand the Theory of Change principle, i.e. short-term output leading to medium-term outcome and long-term impact to design transformative climate solutions beyond the one-off project. - Ability to appraise and approve project proposals against climate finance investment criteria & alignment with national development and climate goals.
iii. MRV	- Ability to monitor, evaluate and close projects/programmes against climate finance and country requirements and protocols.
iv. Knowledge management and sharing	- Ability to convert lessons learned from CC projects into knowledge (training manual, guidelines, podcasts) and communication products (leaflets), services (portal and social media) and platforms (South-South partnership, study tours) as knowledge repository and sharing.
	- Appoint dedicated staff to manage, edit, upload and update the content of the DCC portal and knowledge resources and repository at DCC portal as case studies.
E. Financial and business literacy	- Deep understanding of the international climate finance landscape and flows in the country & all the sources of international climate finance.
	- Familiarity with various financial and business models to scale up climate solutions, e.g. start-up loan/credit, matching rebate, partial loan guarantee, equity.
F. Social and cultural capital	- Able to articulate the importance of mainstreaming Gender Equality and Social Inclusion (GESI) into national and local development and climate policy, strategies and action plans.
	- Ability to generate strong national and local buy-in and ownership of climate solutions.
	- Ability to stimulate inclusive and demand driven climate solutions as opposed to top down and supply push solutions.

	- Ability to understand the requirements of the donor?s Environmental and Social Safeguards (ESS) policy, e.g. GCF ESS and Gender Policy.

Moreover, according to the findings of the ICA[2] for the first BUR and further communication with the Government of Nigeria, several key gaps and associated potential solutions were defined, which are provided in Table 3.

Table 3: Key gaps and potential solutions analysis based on the ICA for the first BUR.

Section	Key gaps	Potential Solutions
MRV Activities	Not aligned across different levels of government institutions and ministries.	? Definition of roles across government establishments and agencies ? Regular progress monitoring ? Contribution for REDD+ programme
MRV Infrastructure	No established pool of resources from agencies.	? Input capacity from NDC/ BUR ? Establishment of national MRV institution
MRV activities on GHG	Not robust and sustainable.	? Institutionalization of GHG inventory ? Finance for preparing and updating GHG inventory
MRV activities on mitigation action	Not robust and sustainable.	? Elaborate link between MRV and mitigation projects ? Standardize commonly agreed methods and indicators ? Enhance institutional capacities in sectoral ministries

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According to the above findings, the main remaining bottlenecks for the development of national climate change related reports are lack of: (i) capacity to match the stricter reporting obligations of the Convention with the ratification of the Paris Agreement, (ii) sufficient financial resources and (iii) most importantly, a robust system with fully fledged operational institutional arrangements for reporting and implementing the Convention. Improved capacities and an improved reporting system are necessary with respect to GHG inventories, mitigation analysis, and vulnerability and impact assessment, including projections of climate change at state levels. Decisions made at COP 24 and the first session of the Conference of the Parties brings new systems and modalities for the transparency framework for action and support referred to in Article 13 of the Paris Agreement, which requires the Parties to adopt the 2006 IPCC guidelines with any subsequent version or refinement and submit a time series GHG inventory, subject to technical expert review and facilitative, multilateral consideration of progress. This increases the burden of national reporting and creates new challenges in terms of GHG

inventories. Even though there are flexibility measures for developing countries with special national circumstances, these strengthened reporting modalities create a need to strengthen national capacities.

Hence, Nigeria has started the process to tap funds under the GEF as provided for under Decision 1/CP.21, paragraphs 85 and 86 for strengthening capacities of developing countries to report in accordance with the enhanced transparency requirements of the Paris Agreement. The CBIT project, which is still at the PIF approved stage, will be developed to work in synergy with the BTR1 and combined BTR2/NC4 project, avoiding duplication of work, by further strengthening capacity of national institutions, experts and stakeholders on the development and implementation of the appropriate system for the sustainable compilation of GHG inventories in accordance with Section II of the MPGs to Article 13 of the Paris Agreement. It is of note that Nigeria is in a transition period, moving away from outsourcing towards in-house reporting with the involvement of state institutions and stakeholders for more sustainability. This transitioning is expected to take a few years and will become fully operational only after the removal of the biggest challenge which is capacity of institutions and national experts. The BTR1 and combined BTR2/NC4 project will build some capacity as it is geared on reporting while the CBIT project which aims at capacity building solely will extend the scope of this training by increasing the number of stakeholders and institutions, namely at the sub-national level. Moreover, the coverage of the two projects differs as the BTR1 and combined BTR2/NC4 deals with mitigation, support received and needed, adaptation and Other information relevant to the Convention as opposed to only the GHG inventory component in the CBIT project. Thu the single overlap is on the GHG inventory component, with the objective of the CBIT project being solely to build capacity through the development and operationalization of a management system which will support transparent reporting in BTR1 and combined BTR2/NC4 and future BTRs.

In Nigeria, there are other ongoing initiatives that can support efforts on combating climate change and fulfilling the requirements of the reporting needs. Among those, the following can be listed: (i) Sustainable Fuelwood Management in Nigeria Project; (ii) De-risking Renewable Energy NAMA for the Nigerian Power Sector; (iii) Nigeria Erosion and Watershed Management Project; (iv) Nigeria?s REDD+ Readiness Program; (v) Nigerian Climate Change Response Program; (vi) Nigeria Energy Calculator; (vii) Initiative for Climate Action Transparency (ICAT); (viii) 2050 Pathway Project on National Low Emissions Development Strategy; (ix) Nigeria?s Sovereign Green Bonds Project; (x) Nigerian Energy Support Program; and (xi) Climate Promise Initiative of UNDP. (xii) Conservation International; and (xiii) the NDC Partnership. More recent initiatives following COP 27 in line with Nigeria?s revised NDC objectives are the 2050 Long Term Vision (LTV 2050) of Nigeria, Deep Decarbonization Pathways and Facilitating Nigeria?s Energy Transition through Carbo Capture, Utilization and Storage (CCUS) Development. Information on these projects/ programs is provided in Table 4 below. The BTR1-combined BTR2/NC4 projects will coordinate their efforts under the leadership of the DCC team to maximize the impact and ensure resource efficiency.

The NDC Partnership in which Nigeria has engaged and is actively participating is a key initiative with strong synergies with this project. Partners supporting the country through the NDC Partnership are the governments of UK, France, the Netherlands and Germany (GIZ), the European Union, IISD, WB, IRENA, FAO, UNE, UNDP, AFDB, WRI and IsDB. This partnership supported Nigeria to revise its

NDC and presently the Design or Strengthening of the Partnership Plan. Standing requests for support made in 2022 include technical assistance on carbon Market training for te Ministry of Finance, services of a communication specialist, development of an ETP NDC Alignment and Net zero Investment Plan and the NDC implementation Plan. It is anticipated that some of these partners will support the implementation of the NDC activities within the conditional component and/or the Emissions Trading Scheme.

Table 4: Detailed information on some other initiatives in relation to BTR1 and combined BTR2/NC4 project

Name of the Project/Program	Implementing Organization	Donor	Implementation dates	Project Goals/ Content	Potential partners and relation to BTR1 and combined BTR2/NC4 Project
Sustainable Fuelwood Management in Nigeria Project	Federal Ministry of Environment	GEF	Feb 2017 ? Feb 2022	To address one of the major causes of deforestation in Nigeria, the unsustainable use of non-renewable fuel wood in rural and peri-urban areas.	Peri-urban and rural communities, especially women for meeting the renewable energy related targets.
De-risking Renewable Energy NAMA for the Nigerian Power Sector Project	Federal Ministry of Environment	GEF	Jun 2016 ? Jun 2021	To develop a Nationally Appropriate Mitigation Action (NAMA) for the Nigerian Power Sector, which will primarily target solar PV in order to achieve a transformation in the electricity mix such that at least 20 GW of Nigeria?s electricity is generated from solar PV by 2030.	Private sector as Independent Power Producers to roll out renewable energy projects

Nigeria Erosion and Watershed Management Project (NEWMAP)	Federal Ministry of Environment	World Bank	Jun 2018 ? Jun 2026	To reduce vulnerability to soil erosion in targeted sub-watersheds.	The livestock herders and agricultural communities, namely women to contain land degradation and climate change for adaptation and mitigation
Nigeria?s REDD+ Readiness Program	Federal Ministry of Environment	N/A	2010 onwards	The Program foresees a twin-track approach to achieving REDD+ readiness in Nigeria: (i) developing institutional and technical capacities at federal level, and (ii) carrying out intense institutional, strategy-building and demonstration activities in Cross River State.	Rural communities for fuel switching to mitigate GHGs while preserving forests as sinks and for their ecosystem services
Nigerian Climate Change Response Program (NCCRP)	DCC/Federal Ministry of Environment and relevant MDAs	EU	Jan 2020 ? Jan 2024	To support Nigeria in meeting the 47% conditional target of the NDC.	private sector and financiers for implementation of the NDC mitigation target

Nigeria Energy Calculator (NECAL 2050)	Energy Commission of Nigeria, Federal Ministry of Environment, NNPC, Federal Ministry of Petroleum Resources	UK (BEIS Central Modelling Team)	N/A	To provide a model of the UK energy system that allows you to explore pathways to decarbonization, including net zero by 2050 and on to 2100.	Bilateral partner to help in the calculation/ measurement of emissions from the energy sector. Th product can also serve as a tool to the business owners and industrialists to do carbon budgeting and eventual GHG reductions
ICAT - Initiative for Climate Action Transparency	Federal Ministry of Environment	ICAT/ UNOPS	Sep 2020 ? Sep 2021	To carry out a review of the sectors in terms of GHG inventory and mitigation actions. To assess policies and measures to develop NDC indicators/ tools	Multilateral partnership to improve transparency towards meeting the ETF of the PA
Nigeria?s Sovereign Green Bonds Project	Federal Ministry of Environment	World Bank	Dec 2017 ? Dec 2024	To meet the 20% unconditional NDC commitments.	Central bank of Nigeria and the wider public for meeting the NDC target
Nigerian Energy Support Program (Phase II)	Federal Ministry of Budget and National Planning and Federal Ministry of Power.	GIZ	2017-2021	The program aims to improve the electricity supply in Nigeria for reliable and environmentally friendly production and distribution.	Funding agencies and the private sector for renewable energy penetration

2050 Pathway Project on National Low Emissions Development Strategy (LEDS)	DCC/ Federal Ministry of Environment and relevant MDAs	2050 Pathways	Sep 2020 ? Mar 2021	To feed into the NDC revision and allow a pathway to low carbon development.	The program has mitigation components and provides an enabling environment for climate actions.
Building Energy Efficiency Code	The Federal Ministry of Power, Works and Housing	GIZ	As from 2019	For improving energy efficiency of buildings	Government institutions and private sector. This initiative supports the mitigation component
Global Methane Alliance	DCC/ Federal Ministry of Environment and relevant MDAs	NA	2019-2030	To reduce absolute methane emissions by at least 25% in 2025 and by 60-75% in 2030	UNEP, Climate and Clean Air Coalition (CCAC), Environmental Defense Fund (EDF), the Clean Air Task Force (CATF), the International Energy Agency (IEA), the European Bank for Reconstruction and Development (EBRD), and the Oil and Gas Climate Initiative (OGCI). This program will contribute in the LEDS initiative.
Nigeria CBIT project	TBC	GEF	NA	Strengthen the capacity of institutions in Nigeria to implement the transparency requirements of the Paris Agreement	This initiative will enhance transparent reporting to meet Article 13 of the Paris Agreement

NDC partnership	Federal Ministry of Environment, Federal Ministry of Finance, and Budget and national Planning	NDC partnership	Ongoing	Revision of the NDC and development of an NDC implementation plan	EU, IISD, WB, France, UK, IRENA, FAO, GIZ, UNE, UNDP, AFDB, WRI and IsDB. This partnership will promote implementation of the NDC of Nigeria
Conservation International Vital Signs Program	Conservation International	UNDP	2019	Integrated Landscape Management to Enhance Food Security and Ecosystem Resilience in Nigeria? to build resilient food systems in the northern part of the country	Ministry of Agriculture and Rural Development. This initiative will promote adaptation and mitigation through the smart agriculture technology
2050 Long Term Vision (LTV 2050) of Nigeria	Federal Ministry of Environment	2050 Pathways Platform	2021-2050	Decouple economic growth from emissions to bridge sustainable development and climate goals.	Bilateral and multilateral partners. This vision will provide the guidance for future revisions on the NDCs and reporting thereon in the BTRs.

Deep Decarbonization Pathways	Federal Ministry of Environment	French Government	2022-2050	Nigeria decarbonizes its economy to attain net-zero emissions by 2060.	Federal Ministry of Environment, Federal Ministry of Petroleum Resources. This initiative will pave the way and provide for a clear sense of direction to all stakeholders for a well-managed transition to a low carbon economy.
Facilitating Nigeria?s Energy Transition through Carbo Capture, Utilization and Storage (CCUS) Development	International Energy Agency	IEA	2022	Help build capacity and work together on advancing carbon capture, utilization, and storage (CCUS) in Nigeria.	Office of the Vice President. This partnership will strengthen the capacity of Nigeria to implement the Long Term ? Low Emissions Development Strategy (LT-LEDS) within the framework of the 2050 Long Term Vision of Nigeria.

[1] See https://www4.unfccc.int/sites/ndcstaging/PublishedDocuments/Nigeria%20First/Approved%20Nigeria's%20INDC_271115.pdf

[2] See https://unfccc.int/sites/default/files/resource/Nigeria_FSV%20ppt.pdf

B. ENABLING ACTIVITY GOALS, OBJECTIVES, AND ACTIVITIES

The proposal should briefly justify and describe the project framework. Identify also key stakeholders involved in the project including the private sector, civil society organizations, local and indigenous communities, and their respective roles, as

applicable. Describe also how the gender equality and women?s empowerment are considered in project design and implementation

This project is prepared in line with the GEF-7 climate change mitigation objective CCM3: Foster Enabling Conditions to Mainstream Mitigation Concerns into Sustainable Development Strategies.

This project aims to prepare and submit the First Biennial Transparency Report (BTR1) and the combined second Biennial Transparency Report and fourth national Communication (BTR2/NC4) of Nigeria. The project will also contribute to strengthening capacities and improving the institutional structures and nationwide coordination mechanisms for the sustainability of the national reporting system in accordance with the Climate Change Act of November 2021.

Project Development Objective:

The project will strengthen technical and institutional capacities to assist Nigeria to mainstream climate change concerns into sectoral and national development priorities.

Project Immediate Objective:

The project will assist the Federal Republic of Nigeria in the preparation and submission of its First Biennial Transparency Report (BTR1) and combined Second Biennial Transparency Report/Fourth National Communication (BTR2/NC4) for the fulfillment of its obligations under the UNFCCC, in line with the Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement (Decision 18/CMA.1[1]) along with the guidance on operationalizing the MPGs as per Decision 5/CMA.3[2].

Major changes have been brought to the originally approved Nigeria PIF of April 2021 following the GEF/C.59/Inf.19 of 23 November 2020 regarding the funding of NCs and BTRs. The total budgeted GEF contribution has not changed but this has been reallocated to cover the preparation and submission of the BTR1 and combined NC4/BTR2 as opposed to the original NC4 and BTR1 only. Total co-financing has decreased by USD 100,000 earmarked as a UNDP grant from TRAC sources during the preparation of the PIF prior to the COVID-19 pandemic. Unfortunately, the present financial situation of the UNDP cannot sustain this contribution. While this UNDP co-financing component represented 15% of the total co-financing, it is only 3.4% of the total project cost. Moreover, the baseline for developing the PIF was the NC3, the BUR1 and the first NDC. The situation has now changed following the submission of the BUR2 and the revision of the first NDC. Hence, this CEO ER document is capturing all the changes (Table 5) and reports submitted to reflect the latest current situation.

Table 5. Changes brought from PIM to CEO ER document

Original	Current	Justification
1. **Project Title**		
Enabling the Federal Republic of Nigeria to Prepare Its Fourth National Communication (4NC) and First Biennial Transparency Report (BTR1) to the UNFCCC	Enabling the Federal Republic of Nigeria to Prepare Its First Biennial Transparency Report (BTR1) and combined Second Biennial Transparency Report and Fourth National Communication (BTR2/NC4) and to the UNFCCC	Delays accumulated between the approved PIMS and the preparation of the ProDoc and CEO ER documents meant that the country would have 2 years to complete its NC4. This is too short for the country given that it is an FSP with demanding activities impossible to complete within 2 years. Hence, the decision to keep to 4 years and include the preparation of the BTR2 also in combination with the NC4
As per the PIF, the submission date of the NC4 and subsequently NC4/BTR1 was 2025	This has changed in line with the wider scope from 2025 to 2026 for the NC4 but combined with the BTR2 and after submission of the BTR1 in 2024.	Given that Nigeria does not have the appropriate MRV systems to track and report mitigation, adaptation and support in accordance with the MPGs of the Paris Agreement, the collection of data to report on these presents a serious challenge and is anticipated to be time consuming. This may not leave enough time for the reporting team to concentrate and combine the NC with the BTR1 for completion within a period of 2 years for submission in December 2024. Moreover, the delays in the preparation of the project will result in the implementation starting in 2023 rather than 01 April 2022 as earmarked initially in the PIF. Hence the preferred submission of the NC4 combined with the BTR2 is expected in December 2026. This decision will enable Nigeria to prepare and submit a report of better-quality following experience gained during the preparation of the BTR1. Additionally, Nigeria intends to avoid duplication between NCs and BTRs, reduce the reporting burden on the country, and support the timely submission of reports and as such in line with the Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement (Decision 18/CMA.1) and the guidance on operationalizing the MPGs as per Decision 5/CMA.3.
2. **Project objective**		

Original	Current	Justification
To assist the Federal Republic of Nigeria (FRN) in the preparation and submission of its Fourth National Communication (4NC) and First Biennial Transparency Report (BTR1) for the fulfillment of the obligations under the United Nations Framework Convention on Climate Change (UNFCCC).	To assist the Federal Republic of Nigeria in the preparation and submission of its First Biennial Transparency Report (BTR1) and combined Second Biennial Transparency Report/Fourth National Communication (BTR2/NC4) for the fulfillment of its obligations under the UNFCCC	To match objective with title
3. **Components**		
Component 1 - National circumstances, institutional arrangements, constraints and gaps	Component 1 - GHG inventory	The components of the project have been aligned with those of BTR reporting rather than NCs.
Component 2 - GHG inventory	Component 2 - NDC tracking, Mitigation actions, and domestic MRV	
Component 3 - NDC tracking, Mitigation actions, and domestic MRV	Component 3 - Vulnerability and Adaptation	
Component 4 - Vulnerability and adaptation	Component 4 - Financial, technology development and transfer and capacity-building support needed and received	

Original	Current	Justification
Component 5 - Capacity-building, knowledge management, monitoring and evaluation	Component 5 - Other relevant information (gender and knowledge management) including supplemental NC chapters (research and systemic observation and, education, training and public awareness)	
Component 6 - Compilation of National Communication and Biennial Transparency Reporting	Component 6 - Publication and submission of reports, and M&E	
4. **Outcomes**		
Outcome 1 - Updated information on national circumstances and how they affect GHG emissions and removals over time, for the Federal Republic of Nigeria (FRN), with increased national capacities and improved understanding in technology and research needs.	1.1 Quality GHG inventory and trends provided for the period 2000 to 2022 in the BTR1 and 2000-2024 in the combined BTR2/NC4 1.2 Improved GHG inventory management system for the sustainable compilation of GHG inventories	The outcomes have been revised following changes in the components given above. Furthermore, the outputs have been amended and aligned with the reporting requirements of the MPGs of decisions 18/CMA.1 and 5/CMA.3
Outcome 2 - Quality GHG inventory and trends provided for the period 2000 to 2022.	2.1 Improved enabling environment for undertaking mitigation assessments and effective tracking progress of implemented NDC mitigation actions.	

Original	Current	Justification
Outcome 3 - Improved enabling environment for effective implementation of mitigation actions and tracking of NDCs implementation and achievement.	3.1 Integration of adaptation priorities and approaches into national level plans through better informed decision-making supported by improved climate change and vulnerability/adaptation assessments as well as projections for relevant sectors	
Outcome 4 - Integration of adaptation priorities and approaches into national level plans through informed decision making supported by improved climate change and vulnerability assessments as well as projections for relevant sectors.	4.1 Improved capacity of stakeholders to assess and track support needed and received to implement climate actions	
Outcome 5 - Improved awareness and understanding of Enhanced Transparency Framework realized through knowledge management products, monitoring, and evaluation.	5.1 Improved gender integration, and understanding of research and systematic observation and education, training, and public awareness with regards to climate actions through knowledge management	

Original	Current	Justification
Outcome 6 - The Fourth National Communication and First Biennial Transparency Report prepared and submitted.	6.1 BTR1 and BTR2/NC4 reports published and submitted in accordance with the MPGs and methodological guidance contained in decisions 18/CMA.1 and 5/CMA.3. 6.2 Monitoring and evaluation	
5. **Budget**		
Budget allocation from NC4 to combined BTR1/NC4 following the GEF/C.59/Inf.19 of 23 November 2020 regarding the funding of NCs and BTRs	The change in the completion date and submission of the NC4 in 2026 warranted a combination with the BTR2 and a reallocation of the budget to align with GEF/C.59/Inf.19.	The reallocation of the budget has been done taking due consideration of the activities of the different components within the wider scope of the project. The objective of preparing and submitting one BTR and a combined BTR/NC will be met since Nigeria is drawing USD 1,403,733 from its STAR allocation to supplement the amount of USD 1,001,000 that would have been available under GEF?s set-aside expedited financing for these 2 reports.
UNDP Co-financing of 100,000 US$	UNDP co-financing removed	A UNDP grant from TRAC sources was earmarked during the preparation of the PIF prior to the COVID-19 pandemic. Unfortunately, the present financial situation of the UNDP cannot sustain this contribution. Thus, the UNDP co-financing has been removed from the project.

The outputs and activities under each component have been rearranged to fit the corresponding component and outcome numbering. Modifications in the outputs and activities have been done where necessary to align with the objective of being compliant with the ETF of the PA when reporting to the UNFCCC.

The Project?s main expected results, the BTR1 and the combined BTR2/NC4 reports, will be prepared through strengthening of the reporting framework by enhancing technical capacities, improving institutional arrangements, and putting in place a robust GHG Inventory Management System and Measurement, Reporting and Verification (MRV) system for tracking emissions, mitigation actions and the needs of the country as well as strengthening the transparency framework of the country through improved institutional and technical capacities. Additionally, an M&E system will be developed in

view of tracking and reporting on NDC adaptation actions. The BTR1 will be prepared as a stand-alone report and the with the BTR2/NC4 as a combined one. The submission of the reports will be in December 2024 for the BTR1 and December 2026 for the combined BTR2/NC4. The project will work to improve capacities of the relevant government organizations and key stakeholders including government staff at state level, private sector representatives and community-based organizations who play an important role in climate change reporting. Specific focus will be on DCC staff, the representatives of members and staff of the climate change council, newly created through the promulgation of the Climate Change Act in November 2021. Nigeria?s objective is to seize the opportunity to continue enhancing the quality of its reporting by building upon the preparation of the past NCs and BURs as well as findings of other previous Enabling Activities. Key results expected from this project include: (i) Good quality estimates of emissions and sinks presented in stand-alone national inventory reports in accordance with the MPGs of the PA.; (ii) Improved mitigation assessments based on socio-economic projections for mainstreaming mitigation within the low carbon development agenda and tracking and reporting of implemented NDC mitigation actions; (iii) Improved understanding of climate change, climate variability and the resulting sea level rise on a finer scale along with in depth vulnerability and adaptation assessments to enable more informed decisions and mainstreaming of climate change into development plans; (iv) Improved assessment of Financial, technology development and transfer and capacity-building support needed and received; (v) Updated other relevant information (gender and knowledge management), research and systematic observation; and, education, training and public awareness; and (vi) Publication and submission of the BTR1 and BTR2/NC4 reports to the UNFCCC.

It is of upmost importance for Nigeria to have up-to-date, evidence-based information to enable it to respond to the challenges of climate change in an integrated and coordinated manner. As it stands now, the country still lacks adequate detailed data and knowledge in most of the relevant sectors for use in appropriate planning. This project will enable Nigeria to generate the essential information and strengthen its data management systems in various thematic areas. This will allow Nigeria to better implement its low carbon development agenda, whereby resources could be programmed for efficient and cost-effective use. Moreover, the Project will strengthen the transparency framework of the country for national communication and biennial transparency reporting. This support from the GEF will ensure that Nigeria acquires the latest data and understanding of the current status of climate change related issues that can be integrated into the national planning processes and sectoral development strategies. The mainstreaming of climate change in development policies is clearly defined in the Climate Change Act of November 2021.

The project will foster approaches to strengthening national capacities to ensure the sustainability of reporting efforts. The priority will be given to strengthen capacities in DCC and representatives of the members of the climate change council as well as its staff, and other relevant key ministries and institutions who will be supporting the preparation of the BTR1, combined BTR2/NC4 and other climate change related reports. Capacity building activities that are foreseen under this project are based on the findings of the terminal evaluation report of the NC3 project (Table 3) as well as the latest

requirements for the transparent reporting in BTRs as per Decisions 18/CMA.1 and 5/CMA.3. The project will utilize international and national experts to build capacities of the ministries staff, representatives of key institutions, the civil society and NGOs with special considerations for enhancing the participation and empowerment of women through an on-the-job training approach rather than only preparing the required reports. This increased internal capacity will enable DCC, the climate change council and other relevant institutions to respond successfully to reporting on its emissions, tracking of NDC mitigation and adaptation actions and support needed and received, and other obligations in relation to climate change. It is an opportunity to learn by doing, analyze gaps and needs, and to build the necessary institutions and processes for complying with the ETF. The activities of the BTR1 and BTR2/NC4 projects will help the Government of Nigeria to transit from the present situation to the ETF of the PA.

Capacity development and institutionalization of capacities are planned to take place through training workshops earmarked for all technical components under all outputs and as appropriate for the activities falling under each output. Overall, during the lifecycle of the project, it is planned to organize 28 workshops for training stakeholders from MDAs including staff of Department of Climate Change (DCC), other National Experts, State Climate Change Desk Officers, Media, Academia, Research Organizations, Organized Private Sector and NGOs/CSOs comprising Women, Youth and communities. These stakeholders will be involved in the development of tools and templates required to support reporting in accordance with the MPGs of Article 13 of the Paris Agreement and trained on the use of these tools as well as other guidelines prescribed in these MPGs. Additionally, the stakeholders will be trained on the use of the data collection and sharing platform for effective sharing of knowledge on a wider basis than is the case presently. A workshop report will be prepared on each capacity building event. The report will include the participants list disaggregated by gender and affiliation which will enable tracking of the balance of experts relative to gender and the equal representation of civil society and research organizations. Summary of the capacity building plan with regards to number of sessions per component and the number of persons targeted is presented in the table below with further details on the capacity building events provided under each activity.

Component	Description	No. of sessions	No. of persons targeted
1	GHG inventory	10	30
2	NDC tracking, Mitigation actions, and domestic MRV	7	50
3	Vulnerability and adaptation	5	50
4	Financial, technology development and transfer and capacity-building support needed and received	5	50

5	Other relevant information (gender and knowledge management) including supplemental NC chapters (research and systemic observation; and, education, training and public awareness)	1	70

Stakeholder involvement:

Stakeholder involvement and consultation processes are critical to the success of the project. An effective engagement of key stakeholders has been done during project document preparation (Annex 4), while during implementation, effective monitoring and evaluation will be done to enhance ownership of the NC and BTR processes and make these reports more responsive to national needs. A workshop was organized from the 08 to the 10 of September 2021 to build on activities of the latest report, the BUR2 and its first national GHG inventory report when drawing up the document for the preparation of the identified NC4 at that time. The workshop was attended by 65 participants comprising 18 women and 47 men. Participants came from MDAs including staff of Department of Climate Change (DCC) and other National Experts (25), State Climate Change Desk Officers (26), Media (2), Academia (1), Organized Private Sectors (4), NGOs/CSOs comprising Women, Youth and communities (7) and an international consultancy firm for driving the project preparation process. The workshop was physical for all national experts and representatives with the international consultant in attendance virtually. The principal objective of the workshop was to ?Establish broad based stakeholders? involvement and ownership of the document?. The objectives were to (i) initiate the stakeholders to the then BUR3/NC4 project, (ii) present and discuss the situation regarding preparation of these reports, especially gaps, barriers and challenges to meet the standards required by the UNFCCC and (iii) present the activities identified for coverage in the project.

The international consultancy firm made the following presentations.

1. Country Reporting Obligations with emphasis on the Paris Agreement
2. Components of the fourth National Communications (NC4) and the First Biennial Transparency Report (BTR1) and Brief Description of Project (PIF);
3. Situation Analysis and proposed activities on GHG Inventory to overcome Barriers, Constraints and Gaps;
4. Situation Analysis and Proposed Activities on Mitigation to Overcome Barriers, Constraints and Gaps;
5. Situation Analysis and Proposed Addition on Vulnerability and Adaptation to overcome Barriers, Constraints and Gaps;
6. Situation Analysis and Proposed Activities on MRV and other information (National Circumstances, Education, Training and Public Awareness, and Research and Systematic Observation) to overcome Barriers, Constraints and Gaps.

The participants then broke into three groups to brainstorm and propose recommendations for inclusion in the final project document on GHG inventory, Mitigation assessment and analysis, NDC tracking and MRV mitigation, and Vulnerability and Adaptation and its Monitoring and Evaluation for reporting in the combined BTR and NC reports. The recommendations are.

1. Capacity of stakeholders need to be further strengthened on disaggregated and gender-responsive data collation and analysis, GHG Inventory Management, Mitigation and Adaptation assessment in order to effectively deliver on the BTR1 and NIR2;
2. The Department of Climate Change (DCC) of the Federal Ministry of Environment should provide an online stakeholders platform for mutual learning and experience sharing as well as provide more opportunities for specialized trainings of stakeholders;
3. National Consultants should be empowered to write the Reports while the international consultants can provide the needed international perspective for quality enhancement;
4. There should be development of emission factors for various sectors;
5. There is need to explore innovative financing pathways for counterpart funding to ensure the smooth implementation of the NC4 process and other run up documents especially the NIR and BTR;
6. Noting the insufficiency in grants usually received by Nigeria for different climate related projects, the DCC is hereby encouraged to enlist such projects under the UNFCCC as part of their capital projects to cover the counterpart funding needed to provide seed funds for undertaking the required projects? complementary activities; and
7. Full operationalization of the National Greenhouse Gases Inventory Management System and the MRV Coordinating Unit within the Department of Climate Change.

A second stakeholder consultation and engagement workshop was organized from the 24 to the 27 May 2022 in Abuja on the development of the BTR1 and BTR2/NC4 project. It comprised two sessions of 2 days duration each to enable accommodate the high number of participants targeted, namely those from the States for eventual sub-national implementation of activities of the project to maximize the country driven approach. In addition to States? representatives, other participants came from the Federal Ministry of Environment including staff of DCC, other Federal Ministries, Ministries, Departments and Agencies, the civil society, academicians, and the media. Fifty-two participants attended each of the two sessions physically with three more participants and two resource persons on-line for an outreach to 107 persons out of which 38 were women (36%).

The principal objective of the workshops was to build necessary capacity of National Institutions and Stakeholders to contribute to the reporting process for the development of First Biennial Transparency Report, Combined Second Biennial Transparency Report and Fourth National Communication (BTR1-BTR2/NC4) of Nigeria to the UNFCCC.

The specific objectives were:

i. Inform the participants on the Modalities, Procedures and Guidelines (MPGs) of the Enhanced Transparency Framework (ETF) of the Paris Agreement (PA).

ii. Enable stakeholders to appraise the activities of the project.

iii. Analyze the potential of success of the activities relative to existing capacity to implement same, and

iv. Identify gaps and barriers for correction for the successful completion of the project.

The workshop consisted of presentations made by the resource persons developing the project and break out group discussions with the conclusions presented by each group. The first presentation set the scene of BTR and combined BTR/NC reporting in accordance with the enhanced transparency framework of the Paris Agreement and its decision 18/CMA.1. The other presentations provided more details on the 5 major reporting components GHG inventory, tracking of mitigation actions, Vulnerability and Adaptation, tracking support needed and received and cross-cutting issues (Knowledge Management, Technology Transfer, Research and Systematic Observation, Education Training and Public Awareness) of BTRS and NCs. Gender mainstreaming in all components of BTRs and NCs was given particular attention during the workshop. The outcomes, outputs and activities of each component including the deliverables and timelines were presented and explained to guide the participants in their breakout groups discussions relative to their engagement in the activities of the project, their capabilities to deliver and needs for capacity building. They were also requested to discuss and identify constraints and other shortcomings which will have to be addressed for a smooth implementation of the project activities.

Conclusions of the breakout groups are in line with the project outcomes, outputs and activities. The apprehensions concerned availability of data and other information required to deliver as per Article 13 of the Paris Agreement for enhanced transparency, lack of capacity at the national and subnational levels which will be addressed by this project, possible insufficiency of funds to implement activities and the planned timelines considered as being too short in some cases. Participants were informed that Nigeria has embarked on the transition from outsourcing the preparation of the UNFCCC reports to inhouse reporting in collaboration with institutions and organizations at the subnational level but that this approach will possibly need some time before becoming fully operational. This project will build on this inhouse reporting initiative which started with the previous BUR2 preparation. The importance of dedication and commitment of all for a successful completion of the project was highlighted.

During the implementation of the project, this wide range of organizations and others as appropriate, will be invited to participate to the project activities through various processes and approaches. First, the project strategy foresees the establishment of working groups on specific sectors within thematic

areas as applicable. The sectors include, Energy, IPPU, AFOLU and Waste, while the thematic areas address GHG inventory, Mitigation, Adaptation, MRV and Support needed and received while laying due emphasis on mainstreaming of climate change in development plans and policies including gender considerations.

All relevant Federal ministries of Nigeria will be actively engaged in the implementation as members of the Climate Change Council (presently Inter-ministerial Committee on Climate Change) in accordance with the Climate Change Act of 2021. Moreover, key institutions including public organizations, civil society organizations, private sector, academia/research institutions and local communities will be part of the BTR1 and combined BTR2/NC4 preparation processes. As the private sector has a key role in implementation of mitigation and adaptation actions, their participation in the project will be essential. As it stands at present, the private sector has been identified as potential investors in many mitigation actions, especially those with high upfront investment costs such as large-scale renewables. In Nigeria, civil society organizations are actively working on climate change. Key organizations that are expected to participate in the project activities are provided in the stakeholder engagement plan (Annex4). The involvement of institutions working on gender equality and women?s empowerment is guaranteed through the climate change Act as well as those organizations representing youth and the disabled. Local communities will be involved through the CSOs and NGOs during state activities and meetings planned on the various components of the project. The project and its activities will not harm local communities but rather benefit them through their engagement in the capacity building actions and enhanced awareness which will serve them to build their resilience and better adapt to climate change impacts. Finally, other key stakeholders of the project will be media organizations, research institutions and international organizations which will be integrated in the preparation process with particular emphasis on sectors where they will contribute most. The names, jurisdictions and expected roles of each stakeholder organization are provided in the table below

Key stakeholders of the project and their expected roles

Stakeholder	**Expected Role in the BTR1 and combined BTR2/NC4 project**
Government Organizations	
National Council on Climate Change	The Council has members from the Office of the President, relevant Federal Ministries, Federal Institutions, local governments, the private sector, CSOs and representatives of women, youth and disabled persons. The Council will be the supervising entity and provide the necessary support in the preparation of the BTR1 and combined BTR2/NC4.

Stakeholder	Expected Role in the BTR1 and combined BTR2/NC4 project
Federal Ministry of Environment - Department of Climate Change	The Department of Climate Change (DCC) is the implementing agency and will provide overall coordination. DCC will coordinate and oversee the implementation of all activities towards the preparation of the BTR1 and combined BTR2/NC4 through collaborattion with other relevant stakeholders. Also, DCC will manage the database for the Greenhouse Gas Inventory for this project and also undertake inventory of GHG emissions and assessment of mitigation options. The selected DCC staff will be members of the working groups, some will also be part of the MRV processes. Finally, the DCC is responsible for data collection, collation and archiving.
Federal Ministry of Finance	The Ministry of Finance will be a key partner under the BTR1 and combined BTR2/NC4 Project, especially due to their juristiction in climate finance projects such as Green Bonds and other projects/programs that serve as sources of data for the BTR1 and combined BTR2/NC4 project, such as biodiversity conservation related projects. The Ministry is the vehicle through which most finance for implementation of climate actions within the country is implemented.
National Planning Commission	The National Planning Commission (NPC) of Nigeria will be a key project partner as they can strengthen national projects/programmes to be geared towards key themes such as green economy, social protection, and development of policy on environmental and social shocks. NPC creates the platform on which climate/environmental policies are developed; they reinforce climate change policies for climate action. These climate policies will act as a source of information for the BTR1 and combined BTR2/NC4 project. NPC will be part of the working groups as data providers.
Energy Commission of Nigeria	The Energy Commission of Nigeria (ECN) operates under the Ministry of Science and Technology. The Commission is in charge of the strategic planning and coordination of national policies in the field of energy. ECN is responsible for establishing strategies regarding energy efficiency and conservation and renewable energy. ECN has been an active governmental climate actor, principally from the mitigation point of view. ECN?s main roles in the 4NC and BTR1 Project will be supporting the project activities in terms of development of an MRV for GHG emissions in the energy sector; and supporting the project in terms of development of Emissions Calculator for Sectors ? AFOLU, Energy, Waste, IPPU. Therefore, ECN will be part of the working groups, both as data providers and also as part of the MRV processes.
National Emergency Management Agency	The National Emergency Management Agency (NEMA) will play a role in the implementation of environmental disaster mitigation programs/ projects. NEMA is responsible for the coordination of resources towards efficient and effective disaster prevention, preparedness, mitigation and response in Nigeria. NEMA will function as a data provider for the BTR1 and combined BTR2/NC4 project.

Stakeholder	Expected Role in the BTR1 and combined BTR2/NC4 project
Federal Ministry of Power	The Ministry is the main organization managing the renewable energy sector in Nigeria. Their contribution to the project will be in terms of developing renewable energy policies and implementing renewable energy projects. The Ministry will be part of the working group, providing data in the energy sector.
Federal Ministry of Works and Housing	The BTR1 and combined BTR2/NC4project will collaborate with the Ministry as they are responsible for developing energy efficiency policies and implementing energy efficiency projects for green buildings in Nigeria. The Ministry will function as part of the working group in the area of provision of data for the project.
National Space Research and Development Agency	The National Space Research and Development Agency (NASRDA) is one of the research institutions under the supervision of the Federal Ministry of Science and Technology. The Agency was established on May 5, 1999 with a broad objective to pursue the development and application of space science and technology for the socio-economic benefits of the nation. NASRDA is charged with the responsibility of developing and managing agriculture and forestry resources through the establishment of a database for project planning, crop performance assessment, and yield production for sustainable food production. Their role in the project will be provision of space technology data for the AFOLU sector.
National Environmental Standards and Regulations Enforcement Agency	The National Environmental Standards and Regulations Enforcement Agency (NESREA) is responsible for the protection and development of the environment, biodiversity conservation and sustainable development of Nigeria's natural resources. The Agency is also responsible for coordination, and liaison with, relevant stakeholders within and outside Nigeria on matters of enforcement of environmental standards, regulations, rules, laws, policies and guidelines. NESREA is expected to conduct environmental audits and establish a data bank on regulatory and enforcement mechanisms of environmental standards other than in the oil and gas sector. NESREA will function as data providers, as part of the working groups for the BTR1 and combined BTR2/NC4project.
National Oil Spill Detection Agency	The National Oil Spill Detection Agency (NOSDRA) was established in 2006 as a framework institution to coordinate the implementation of the National Oil Spill Contingency Plan (NOSCP) for Nigeria, in accordance with the International Convention on Oil Pollution. NOSDRA is expected to provide emissions data for the oil & gas sector.
Nigerian National Petroleum Corporation	The Nigerian National Petroleum Corporation (NNPC) will be a partner under the BTR1 and combined BTR2/NC4 project to gather GHG emissions data in the oil and gas sector. NNPC will fucntion as data providers in the working groups.

Stakeholder	Expected Role in the BTR1 and combined BTR2/NC4 project
Presidential Implementation Committee on the Clean Development Mechanism	Established in 2005, in line with the CDM requirements, the Nigerian government inaugurated the Presidential Implementation Committee on the Clean Development Mechanism (PIC-CDM). The PIC-CDM is responsible for issuing letters of approval for eligible CDM projects in Nigeria, assisted by the Ministry of Environment, The PIC-CDM confirms the eligibility of the project to the CDM Executive Board which thereafter, upon concluding its assessment of the project, issues a certified emission reduction (CER) in respect thereof. Upon issuance, the CERs may be traded between Annex I countries and Nigeria. Although this role is currently being performed by DCC, the previous experience of the organization on CDM can be leveraged during the project implementation.
Sub National / Local Governments	The sub-national and local governments will provide regional and local climate data (emissions, mitigation actions) to the BTR1 and BTR2/NC4 project. They will function as data providers in the working groups.
Nigerian Meteorological Agency	The Nigerian Meteorological Agency (NIMET) came into existence by an Act of the National Assembly, becoming effective on June 19, 2003 following Presidential assent. NIMET is a Federal Government agency charged with the responsibility of advising the Federal Government on all aspects of meteorology; prepare and interpret government policy in the field of meteorology; and to issue weather (and climate) forecasts for the safe operations of aircrafts, ocean going vessels and oil rigs.
Civil Society Organizations	
Nigeria Climate Action Network	The Climate Action Network (CAN) is a worldwide network of over 1,300 non-governmental organizations (NGOs) in over 130 countries, including in Nigeria, working to promote government and individual actions to limit human-induced climate change to ecologically sustainable levels. As a very active organization, CAN will be invited to take part in project activities especially in the area of climate advocacy. The CAN will serve as a representative of beneficiaries of climate actions and implementation and as a feedback provider. The CAN attests to climate change policies either positive or negative, so the Network is needed as a good source of information/data.
Nigerian Environmental Study Action Team	The Nigerian Environmental Study Action Team (NEST) was founded on July 17, 1987, in a spontaneous response of participants at a workshop, convened by the Canadian University Service Overseas (CUSO), at the Conference Centre, University of Ibadan, to expose actions in other countries in dealing with environmental challenges. They will be needed as part of the working groups as data providers.

Stakeholder	Expected Role in the BTR1 and combined BTR2/NC4 project
Civil Society Organizations - Some key organizations are: Climate Change Network Nigeria (CCNN); Nigeria Conservation Foundation (NCF); Women Farmers Advancement Network, Kano Nigeria (WOFAN); Women Environment Programme (WEP); African Radio Drama Association (ARDA) Nigeria; Coalitions for Change (C4C); Manufacturers Association of Nigeria (MAN); Association of Nigerian Architects.	The BTR1 and BTR2/NC4 project will seek collaboration with national and local civil society organizations. They are expected to provide climate information, awareness creation, and implementation of climate actions towards mitigation and adaptation programs. The CSOs will function as part of the working groups as data providers. Moreover, the project team will identify and include youth organizations who are active in the environment and climate subjects.
Local communities	The project will search for methods to obtain indigenous knowledge and information on climate change from local communities. Gender action groups should be included, as they can provide information on the local communities and indigenous people. The indigenous people and local communities are part of the solution to climate change and when taking action to address climate change, their rights should be respected and considered. More so, the Local Communities and Indigenous Peoples Platform (LCIPP) was established for the exchange of experience and sharing of best practices on mitigation and adaptation in a holistic and integrated manner. This group through their representative will function as part of the working group.
Private Sector	
Private Sector Organizations	The BTR1 and BTR2/NC4 Project will seek collaboration and partnership with different private sector groups on climate finance activities. Some of these organiations will include the Central Bank of Nigeria, the Bank of Industry and Access Bank. In addition, there are other private sector orgnizations that are closely related to the climate change theme. The project will closely coordinate with the private sector organizations to strengthen the public-private partnership. The private sector organizations will function as data providers and be part of the working groups.
Research and academic organizations	

Stakeholder	Expected Role in the BTR1 and combined BTR2/NC4 project
Research organizations - Some of these institutions are: (i) Centre for Climate Change and Fresh Water Resources, Federal University of Technology Minna; (ii) Nigerian Institute for Oceanography and Marine Research (NIOMR); (iii) Centre for Energy, Research and Development, Obafemi Awolowo University Ile-Ife; (iv) Abubakar Tafawa Balewa University, Bauchi; (v) National Climate Change Research Group.	The BTR1 and BTR2/NC4 Project will invite key research institutions to participate in the project activities. The research institutions and academic organizations will play a major role in the project as they are expected to function as part of the working group in the provision of required data. A good number of research data are domiciled in various research and academic institutions across Nigeria, and therefore collaboration with them is expected to yield stronger results for the project.
International Organizations	
International Organizations and Development Organizations	The BTR1 and BTR2/NC4 Project will invite key international organizations to the project activities that are active in the climate change subject. These organizations include: UNEP, UNIDO, FAO, IFAD, ILO, UNICEF, WB, AfDB, EU, DFID, CIDA, JICA, UNITAR, UN-Habitat, UNCDF, NDC partnership, Conservation International and HBS. The international organizations and development organizations as listed will play an active role in the BTR1 and BTR2/NC4 project, as they will provide technical support in the form of capacity building, TA facilities, and financial support as appropriate, which are needed for the success of the BTR1 and BTR2/NC4 project in reporting on the implementation of the NDC actions.

Moreover, the stakeholder engagement plan has included measures to manage risks that the Covid-19 pandemic and the possible reinstatement of containment measures may pose on the mobility and engagement of project staff, consultants and stakeholders. The Project will employ videoconferencing equipment/tools for virtual meetings and workshops, adjust its workplan as needed, apply social distancing and provide personal protective equipment (PPE) to prevent exposure among project staff, stakeholders and participants as and when necessary. Budget has included for IT support and PPE. In addition, the impact of Covid-19 on the project progress will be closely monitored and adaptive management will be used to minimize and address impacts it may have on the availability of technical expertise, capacity and changes in timelines. The Project will focus on strengthening capacity and experience for remote work and online interactions as well as limited remote data and information access to meet the challenges of the COVID-19 pandemic if any.

The project has included stakeholders from its 36 states as well as CSOs, the private sector, etc in all activities of the project. However, this cannot be guaranteed in case COVID-19 restrictions prevent travel and eventual participation in some of the activities. On the other hand, the activities are not single events but spread over 9 months or more which guarantees the eventual participation, in some if not all, of the stakeholders, enabling them to contribute to final decisions.

Gender dimension:

The vulnerability of any segment of the population to climate change depends largely on some interrelated factors, which determine the extent of exposure to climate change; sensitivity to these impacts; and the capacity for adapting to these changes, among others. These factors include gender; economic, social and political status; access to and control over resources. The National Policy on the Environment of 2016 and the adaptation Communication (ADCOM) submitted in October 2021 to the UNFCCC promotes a gender-responsive approach to the stemming impacts of climate change on vulnerable groups and calls on to: 1) Ensure gender is always mainstreamed into environmental concerns. 2) Promote review of related environmental policies and acts to include gender concerns. 3) Provide incentives for environmental programmes and initiatives that target underrepresented gender and other vulnerable groups. 4) Facilitate full participation of women, men, girls and boys and other vulnerable groups in the decision-making processes in environmental governance and management. 5) Ensure the participation of women and other vulnerable groups across all sections of society in environmental trainings, public awareness and sensitization campaigns. 6) Continue to support the implementation of the country?s gender policy.

The BTR1 and BTR2/NC4 project will encourage the active participation of women and men in decision-making processes, in the thematic working groups whereby they will share the capacity building activities alongside their men counterparts on an equal basis as far as possible. Gender balance will be considered in project management structures and capacity building actions (trainings, workshops). The guidance on gender integration through the NCs and BURs developed by the Global Support Program (GSP) through UNDP and in collaboration with UNEP and GEF will be applied. In addition, in line with the GEF?s policy on gender equality[3] and Guidance to advance gender equality in GEF projects and programs[4], the project has prepared and finalized a Gender Analysis and Gender Action Plan[5] during the development of the project document[6]. The gender analysis followed the structure of the five priority areas of UNFCCC Gender Action:

? Capacity building, knowledge sharing and communications
? Gender balance, participation and women?s leadership
? Coherence
? Gender responsive implementation and means of implementation
? Monitoring and reporting.

The Project will provide capacity building in relation to the NC and BTR purposes and content, gender issues in environment and their role in the NC/BTR processes as appropriate. It should also be highlighted that the ?National Action Plan on Gender and Climate Change for Nigeria (NAPGCC)? has been prepared and published in 2020 to guide mainstreaming of gender in climate actions. The recently conducted gender analysis will serve to complement its implementation during the BTR1 and combined BTR2/NC4 projects cycles. The Gender Analysis and Action Plan is provided as Annex 8 in the Project document. (also provided as a separate Annex under the GEF Portal Documents section).

C. DESCRIBE THE ENABLING ACTIVITY AND INSTITUTIONAL FRAMEWORK FOR PROJECT IMPLEMENTATION

Discuss the work intended to be undertaken and the output expected from each activity as outlined in Table A

??Narrative description of project activities:

The BTR1 and combined BTR2/NC4 project comprises 6 components, 8 outcomes, 18 outputs themselves including several activities.

Component 1: GHG inventory

Outcome ?1.1 Quality GHG inventory and trends provided for the period 2000 to 2022 in the BTR1 and 2000-2024 in the combined BTR2/NC4

Output 1.1.1 Updated national circumstances and GHG inventories for all IPCC sectors (Energy, IPPU, AFOLU and Waste) covering 2000-2022 years for the BTR1 (NIR2) and 2000-2024 for the combined BTR2/NC4 (NIR3), using the 2006 IPCC guidelines, 2013 Supplement and 2019 Refinement to the extent possible, and trends; improvement of methodologies with higher tier methods applied to the key categories.

Outcome 1.2 Improved GHG inventory management system for the sustainable compilation of GHG inventories.

Output 1.2.1 Strengthened institutional arrangements and mechanisms, including legal and procedural arrangements, for the sustainable assessment, compilation and timely reporting of GHG emissions, with gender considerations, in place to produce GHG inventories.

Nigeria has submitted five GHG inventories as components of its three NCs and two BUR. The fifth GHG inventory will be prepared under the BTR1 and sixth under the combined BTR2/NC4 reports. The main responsible body for the preparation of the GHG inventory is to-date the Department of

Climate Change (DCC) of the Federal Ministry of Environment. The DCC is one of the six technical departments of the Ministry and it has four sub-divisions, each responsible for a major thematic area of climate change. One of these Divisions is the GHG Division that has the responsibility for producing the GHG inventory for reporting to the Convention.

The NC3 summarized the GHG inventory status as follows: Nigeria lacked a full-fledged National GHG Inventory Management System (GHGIMS) and adequate institutional arrangements (IA) when producing the inventory for the NC3. This is because inventories of all national communications and the BUR1 have been prepared on an ad-hoc basis with the support of international consultants. Conscious that this process is not sustainable in the long term and did not fit the frequency of reporting as well as the ETF of the PA, Nigeria decided to transit from outsourcing to in-house reporting, including the compilation of the GHG inventory. Additionally, Nigeria decided to decentralize the GHG inventory preparation by bringing in the State desk officers for their contribution in the future. However, this approach, implemented during the preparation of the GHG inventory of the BUR2 was not successful because of significant lack of capacity of the national experts. Nonetheless, four GHG inventory working groups were created, one for each of the IPCC sectors. They were introduced to the inventory compilation process and trained on various aspects of its preparation inclusive of the IPCC 2006 guidelines? methods and hands on sessions to run the IPCC 2006 software.

The GHG inventory of the BUR2 included estimates for the four IPCC sectors: Energy; Industrial Processes and Product Use (IPPU); Agriculture, Forestry and Other Land Use (AFOLU); and Waste. However, the categories and subcategories were not exhausted due to lack of activity data in numerous cases. The GHG inventory addressed emissions of the direct GHGs carbon dioxide (CO_2), methane (CH_4) and nitrous oxide (N_2O). Additionally, estimates of the GHG precursors NO_X, CO, NMVOCs, and SO_2 have been compiled whenever the activity data permitted it. Estimates have been made for the year 2017. In line with the recommendation to provide a trend of estimates, the time series 2000 to 2017 has been adopted. Furthermore, for the sake of consistency of reporting, estimates for the years 2000 to 2015 were recalculated whenever required using the same methodology but to reflect improved activity data or emission factors as appropriate.

Several constraints and gaps were encountered during the preparation of this inventory, especially during data collection and estimation of emissions for the various sectors. These gaps and constraints consisted repeatedly of lack of reliable good quality activity data, inexistence of country-specific emission factors, inadequate IAs and the lack of a fully operational GHGIMS to cater for the steps of compilation. Given these circumstances, international databases were extensively sourced for activity data, default IPCC EFs were adopted while efforts were deployed to develop the inventory management system for the sustainable compilation of inventories in the future. In addition to these, there is still need for substantial capacity building of national experts. These key challenges still exist,

and this project will objectively aim at resolving them. The National Inventory Improvement Plan (NIIP) identified the areas listed below for actions in the next inventory preparation.

- National framework for adequate and proper data capture, QC, validation, storage, and retrieval needs to be developed to facilitate the compilation of future inventories
- Capacity building of national experts and strengthening of the existing institutional framework within a robust GHG inventory management system to provide improved coordinated action for a smooth implementation of the GHG inventory cycle for annual estimation of emissions
- Development of national EFs to enable adoption of Tier 2 methods for key categories
- Development and implementation of a QA / QC system including a QA / QC plan to reduce uncertainty and improve inventory quality
- Access sufficient financial resources to strengthen the present system at the States? level to provide adequate support to DCC for inventory compilation and coordination
- Institutionalisation of an archiving system
- Pursue efforts for collecting the required AD for categories not covered in this exercise, to improve completeness of future inventories
- Conduct new forest inventories to confirm the stock and EFs derived on the basis of data obtained from old forest inventories, scientific publication and other sources
- Produce maps for 1990 to 2020 matching IPCC representation of land classes to refine land use change data over 5 years periods to provide for a better estimate of emissions in the Land sector while supporting implementation of the REDD+ initiative, and
- Add the missing years 1990 to 1999 to complete the full time series 1990 to the latest year for compliance in inventory compilation.

In line with the NIIP and lessons learnt from previous experiences, the following activities are earmarked under the two outputs of the GHG inventory component.

<u>Activities under Output 1.1.1</u>

1. Update national circumstances to reflect sources of emissions and sinks

2. Develop tools and templates for collection of AD for the GHG inventory

3. Undertake capacity building activities for the GHG inventory team, ensuring participation of women. The trainings will also address the new needs arising from enhanced transparency framework

4. Collect the Activity data (AD), quality control and format for use in UNFCCC software for the IPCC sectors: (a) Energy (b) Industrial Processes and Product Use (c) Agriculture, Forest and Land-Use Change (AFOLU), and (d) Waste for estimating emissions for the direct gases CO_2, N_2O, CH_4, HFCs, PFCs, SF_6 and NF_3 and indirect ones CO, NOx, NMVOCs and SO_2

5. Review all emission factors (EFs) for their appropriateness for Nigeria before adoption and modify the inappropriate ones to suit national circumstances as far as possible

6. Generate EFs for computing emissions of key categories using higher Tier methodologies

7. Compile the inventory of emissions for the IPCC sectors listed and document and archive the steps of the compilation

8. Harmonize the computation of emissions over the full time period with the same methodology for a better trend analysis

9. Perform QA/QC, uncertainty analysis and key category analysis as per the Good Practice Guidance and reporting in the National Inventory Submissions (NIR)

10. Prepare the National Inventory Improvement Plan for action until the next inventory compilation

11. Prepare the stand alone NIRs

12. Archive all documentation and approved submitted NIRs

There are 5 capacity building sessions, 4 on compilation of the GHG inventory using the IPCC 2006 Guidelines and software for the 4 IPCC sectors and one on the generation of country specific emission factors for adopting higher tier methodologies.

The common reporting tables presented in Annex I to decision 5/CMA.3 will be used for the electronic reporting of the information in the national inventory reports of anthropogenic emissions by sources and removals by sinks of greenhouse gases and follow the outline of the national inventory document presented in Annex V of Decision 5/CMA.3.

Activities under Output 1.2.1

1. Operationalize the national GHGIMS with full participation of Federal and State ministries, key institutions and other stakeholders; and ensure participation of women whenever possible

2. Strengthen the GHG inventory Working Groups with a selection of staff from different institutions and states as well as ensure participation of women; and also hire consultants to update the country?s GHG inventory. The project will also ensure identification of sectoral coordinators for the task

3. Establish and make functional the QA/QC procedures

These activities comprise 5 capacity building sessions, 3 on the operationalization of the GHG inventory management system and 2 to strengthen the capacity of the additional GHG inventory working group members, namely at the sub-national level, inclusive of performing QA and QC.

Component 2: NDC tracking, Mitigation actions, and domestic MRV

Outcome 2.1 Improved enabling environment for undertaking mitigation assessments and effective tracking progress of implemented NDC mitigation actions

Output 2.1.1 Description of the national circumstances relevant to progress made in implementing and achieving its NDC in accordance with decision 18/CMA.1.

Output 2.1.2 Improved baselines and projections covering a period up to 2050 for emitting sectors with updated BAU, WEM and WAM scenarios.

Output 2.1.3 Strategy in place to implement the mitigation measures at national and regional levels that also describes the possible role of different stakeholders and gender groups, consistent with NDC Action Plan (2016) and Nigeria's development priorities

Output 2.1.4 Updated description of NDC indicators, methodology and accounting approach for tracking progress of NDC implementation and achievement in place and aligned with ETF of the Paris Agreement and its MPGs

Output 2.1.5 Upgrading of the MRV system including legal, institutional, administrative and procedural arrangements for tracking NDC mitigation activities

During the preparation of the NC3, a key category analysis was undertaken for the year 2016 and a trend assessment was made for the period 2000-2016 to better determine the most suitable activities with the highest mitigation potential, with the conclusion that the energy and land sectors should be selected as target sectors. The TNC team has used the Long-Range Energy Alternatives Planning Tool (LEAP) to assess the GHG emission implications of selected activities with assessments on Business as Usual (BaU) and Low Carbon Development (LCD) scenarios. For the BaU scenario, the historical path of the development of energy use in the sectors was extrapolated from the base year 2015 to the future (2035), and for the LCD scenarios where key technologies were deliberately introduced in each sector, during the time period of analysis (2016 - 2035). Emission projections for both scenarios were based on the national GDP and its sectoral value added, national GDP growth rate, national population (total, urban and rural) and population growth rate.

The TE Report of the NC3 project made the following recommendations:

- Need for establishing an Institutional Framework for MRV under Technology Needs Assessment (TNA).

- Mitigation assessment can be improved to include other activity areas. This has been constrained due to lack of data and capacity of the Mitigation Thematic Working Group.

- Once this is completed, then TNA can be completed for each and every action.

- Institutional capacity still to be strengthened to meet reporting requirements.

This component will help Nigeria to identify and evaluate existing policies, programs and projects both at the national and state levels that are focusing on climate change mitigation. The current work on NDC update will be taken into account too. The new NDC is expected to be submitted to UNFCCC in May 2021. Moreover, the existing NDC Sectoral Action Plan, which was prepared in 2016, will be updated just after the current NDC update process. The 4NC and BTR1 project will take into account of changed commitments, targets and revised action plan. Also, Nigeria is working to develop an NDC implementation tracking system which is in its infancy currently. The registry is online (ndcregistry.climatechange.gov.ng) and the initial reference data will be inputted to the system during 2021. During the project implementation, the previous coordination mechanisms and participating institutions will be analyzed and revised according to the lessons learnt from the TNC and current needs that are taking into account of transparency framework related requirements. Capacity development activities will be implemented to ensure the sustainability of future reporting for UNFCCC through targeted trainings and on-the-job training approaches. In particular, capacity will be built for the use of models such as LEAP, and other mitigation assessment models, to determine and prioritize mitigation options for the country. In addition, the availability and relevance of proven technologies in the country R&D programs, technology transfer needs, mitigation potential, costs and benefits along with limitations will be assessed. The following outputs and associated activities are foreseen under the third component.

Activities under Output 2.1.1

1. Update the national circumstances relative to progress made in implementing and achieving its NDC under Article 4 of the Paris Agreement to include (a) Government structure; (b) Population profile; (c) Geographical profile; (d) Economic profile; (e) Climate profile and (f) Sector details.

Activities under Output 2.1.2

1. Generate socio-economic scenarios for mitigation assessments.
2. Create new improved baselines for emitting sectors.
3. Project the emissions to the 2050 horizon for the business-as-usual and new socio-economic scenarios.
4. Complete the mitigation assessments for the energy, industrial processes and product use (IPPU), AFOLU and waste sectors.

Three capacity building sessions, one each on generation of socio-economic scenarios, creating new improved baselines/projecting emissions and performing mitigation assessments respectively, are planned.

Activities under Output 2.1.3

1. Prepare a strategy for mitigation activities consistent with national development priorities, developed in consultation with a wide group of stakeholders, including the private sector. This will take into account the current NDC action plan (2016), updated NDC as well the updated NDC Action Plan and ensure that potential environmental/social impacts and risks will be mitigated.
2. Prepare a series of GHG mitigation project briefs which do not present negative impacts and risks to the environment and society for further development into full NAMAs for funding.

The 2 workshops aim at building capacity on the preparation of a national mitigation strategy and developing NAMAs for funding.

Activity under Output 2.1.4

1. Description of Nigeria?s NDC, including updates.

Activity under Output 2.1.5

1. Establish MRV system legal, institutional, administrative, and procedural arrangements to track progress in implementing and achieving NDC, including the use of appropriate indicators.

The objectives of the 2 earmarked training workshops are on the development of the MRV system for tracking mitigation actions and the development of indicators for tracking the NDC actions

The project will use the common tabular formats presented in Annex II to decision 5/CMA.3 for the electronic reporting of the information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement.

Component 3: Vulnerability and Adaptation

Outcome 3.1 Integration of adaptation priorities and approaches into national level plans through better informed decision-making supported by improved climate change and vulnerability/adaptation assessments as well as projections for relevant sectors

Output 3.1.1 Description of national circumstances, institutional arrangements and governance, and legal and policy frameworks relevant to national adaptation as appropriate

Output 3.1.2 Improved understanding of climate variability and impact based on historical data and future projections with special attention on resulting sea level rise.

Output 3.1.3 In depth vulnerability and adaptation assessment of key socio-economic sectors (agriculture, water use, forests and other terrestrial ecosystems, coastal zones and health sectors) with perspectives on impacts on different gender groups

Output 3.1.4 Adaptation priorities and approaches mainstreamed into national and regional development plans and strategies

Output 3.1.5 Project proposals/concepts prepared for further development into full proposals to access climate finance

Output 3.1.6 A structured Monitoring and Evaluation system for tracking NDC adaptation actions developed

In Nigeria, certain socio-economic and demographic groups exhibit particular vulnerabilities to climate change. These include women and female heads of household, children and the elderly, the chronically sick and indigenous people. Previous studies demonstrated that women in developing societies are more vulnerable to environmental change because they are often socially excluded and lack equal access to resources, culture and mobility. Children, the elderly and chronically sick people also typically exhibit high levels of vulnerability. This arises from their physiological sensitivity. These groups also typically have a low adaptive capacity through high levels of dependence on others for their living, including their food security, mobility, and access to information. The NC3 defined three strategies in terms of adaptation: (i) capacity building on climate change risks and opportunities, (ii) incorporate climate change into ongoing business planning, and (iii) promote and market emerging opportunities from climate change.

The TE report on the NC3 made the following recommendations:
- Most of the outputs are based on international studies or IPCC and some are partially outdated.

- Though all outputs have been delivered, most of these are at national level which makes them difficult to apply at States? level.

- Data for NC4 should be localized (State level assessments) based on local studies as far as possible for more precision. This will help develop demand-driven adaptation strategies with the appropriate technologies for meeting the needs of the local recipients.

Under this component, an improved understanding of climate variability and impacts will be reached based on historic data and projections. During the project implementation, special attention will be given to the analysis on sea level rise scenarios. Moreover, the socio-economic scenarios will be prepared, and the results will be reflected in the BTR1 and combined BTR2/NC4. The latter project will focus on agriculture, water use, forests and other terrestrial ecosystems, coastal zones and health sectors in line with the ADCOM. The defined adaptation priorities and actions will be mainstreamed into key national and regional development plans and strategies, and the ADCOM. The project team will draft brief adaptation project/ program proposals to access climate finance. The following outputs and associated activities are foreseen under the third component.

Activities under Output 3.1.1

1. Update information on the national circumstances relevant to adaptation activities

2. Assess and report information on the institutional, legal and procedural agreements to address impacts and adaptation

Activities under Output 3.1.2

1. Analyze in detailed historical climate data to detect changes and determine current trends at the State level as far as possible

2. Generate better climate change and sea level rise scenarios at the state levels for different intervals up to the 2100-time horizon

3. Develop socio-economic scenarios for use in the evaluation of impacts and adaptation

One session aiming at strengthening capacity to develop socio-economic scenarios for the evaluation of impacts and adaptation.

Activities under Output 3.1.3
1. Conduct in-depth vulnerability and adaptation assessment of key socio-economic sectors with perspectives on impact on different gender groups: Agriculture, water use, forests and other terrestrial ecosystems, coastal zones and health sectors.
2. Produce spatial vulnerability profiles in GIS format at local and national levels based on vulnerability indices for different sectors and sub sectors produced

There are 2 capacity building workshops on conducting V and A assessments.

Activity under Output 3.1.4
1. Prepare a robust national adaptation plan with both short-term and long-term strategies for implementation taking into special consideration the impacts and risks posed to the poorer segments of the population as well as the environment and economic engines

One training session is earmarked on the preparation of the national adaptation plan.

Activity under Output 3.1.5
1. Prepare a series of project briefs, aimed at improving the livelihood of the vulnerable population within an environmentally sustainable approach, to access different funding opportunities

Activity under Output 3.1.6
1. Develop a structured Monitoring and Evaluation system for tracking NDC adaptation actions

One session to train experts on the use of the monitoring and evaluation system to track NDC adaptation actions

The climate change impacts, and adaptation chapter will follow guidance on BTR outline presented in Annex IV of Dec 5/CMA.3 and MPG requirements as per section IV of Decision 18/CMA.1

Component 4: Financial, technology development and transfer and capacity-building support needed and received

Outcome 4.1 Improved capacity of stakeholders to assess and track support needed and received to implement climate action

Output 4.1.1 Updated national circumstances for the assessment of financial, technology development and transfer, and capacity building including support needed and received

Output 4.1.2 MRV system integrating the institutional arrangements in place to track and report financial, technology development and transfer, and capacity building support needed and received as per the ETF of the PA

Nigeria does not have a fully operational well-organized MRV support system to follow and report on support needed and received relating to financial and technical assistance, technology needs and transfer, and capacity building. During this project, Nigeria has earmarked to develop and implement an appropriate system to follow and record information required for reporting on financial and technical assistance, technology development and transfer and capacity-building support needed and received under Articles 9?11 of the PA. Information collected on an ad hoc basis were reported in previous BURs and NCs. Additionally, an exhaustive technology needs assessment and transfer has not been recently conducted even if partial assessments have done for mitigation and adaptation measures assessed and reported in the NC3. On the other hand, capacity building needs have been well assessed and reported in the BUR2. There exists some experience on collating the required information which will serve to guide this exercise for the BTR1 and combined BTR2/NC4.

Within this BTR1 and combined BTR2/NC4 projects, the collection of data and information on support needed and received relative to financial and technical assistance, technology development and transfer, and capacity-building serve to evaluate, develop and roll out the MRV support system. These will concurrently be used to update the status on these issues for both reporting and implementation of the Convention.

Activity under Output 4.1.1

1. Take stock of the national circumstances and current situation, identify necessary improvements and develop a roadmap to meet requirements of the ETF, including trainings and capacity building activities with active engagement of stakeholders in the various learning-by-doing workshops under components 1-4

Build capacity of stakeholders during one training session for engaging them on tracking of support received and needed

Activity under Output 4.1.2

1. Develop and implement an MRV system integrating the institutional arrangements to track financial, technological and capacity building support needed and received on NDC mitigation and adaptation actions. Tracking of financial support will cover international and national flows including the contribution from national budget and expenditures. The conditional and unconditional components will also be tracked.

This activity comprises 4 training workshops to cover the wide group of stakeholders exhaustively to implement the developed MRV system to track support received and needed relative to mitigation and adaptation NDC actions.

The final reports will include information on support needed and received by using the common tabular formats presented in Annex III to the Decision 5/CMA.3 for the electronic reporting of the information on financial, technology development and transfer and capacity-building support needed and received, under Articles 9?11 of the Paris Agreement.

Component 5: Other relevant information (gender and knowledge management) including supplemental NC chapters (research and systemic observation; and, education, training and public awareness)

Outcome 5.1 Improved gender integration, and understanding of research and systematic observation and education, training and awareness with regards to climate actions through knowledge management

Output 5.1.1. Progress achieved on gender integration and knowledge management relative to BTR/NC activities and action plans to address research and systematic observation and education, training and public awareness under the ETF of the PA

The latest available information on gender integration were provided in the BUR2 and on Research and Systematic Observation, Education, Training, Public Awareness, Information Sharing and Networking in the NC3. With respect to Other Information mentioned above and presented in the NC3, they covered the status of implementation of Research and Systematic Observation activities to address constraints and gaps such as generation of emission factors or conducting sectoral V&A assessments, inclusion of climate change in the educational curricula and sensitization of the various segments of the population on climate change issues. Gender considerations have not been extensively considered when reporting in the BUR3 and NC3 and this shortcoming will be addressed in the BTR1 and combined BTR2/NC4 projects. In line with this objective, an analysis on gender has been conducted during the ProDoc preparation phase and the gender action plan worked out for mainstreaming gender in the reporting process is provided as Annex 9 to this document. The project also foresees the contracting of a gender experts to collaborate with the technical experts for integrating gender considerations in the activities. Gender disaggregated data will be collected for all works sessions, trainings, and workshops to serve further improve the integration in the future.

Research and Systematic Observation, and Education, Training and Public Awareness will be reviewed and updated to reflect the latest situation and future needs. Depending on availability of resources, they will be addressed after prioritization to maximize transparent reporting. The top two priority items will be further analysis and development of a research and development plan to better prepare the country for the ETF of the PA while generation of national emission factors to estimate emissions at the Tier 2 level for key categories will be done under this project subject to availability of resources as a few are very onerous. An improvement plan will be prepared for enhancing education, training and public awareness tailored for improving understanding of the ETF of the PA.

Supplemental chapters on research and systemic observation and on education, training and public awareness for BTR2/NC4, will be prepared in accordance with applicable guidelines in decisions 17/CP.8, as appropriate (para. 43 of 1/CP.24).

Knowledge management is another crucial issue that has not been sufficiently addressed in previous reports. This project will review the situation and improve the generation of knowledge and its dissemination and sharing through various channels, namely the website of DCC and the media. Knowledge generated and lessons learned will also be shared at the national, regional and international levels using the same communication channels and through presentation during international meetings.

Activities under Output 5.1.1

1. Present the findings of BTR1 and BTR2/NC4 at key international events

2. Plan communication activities for effective dissemination of the findings of the BTR1 and combined BTR2/NC4 projects. All awareness raising and communication campaigns will take into account the findings of the Gender Analysis

3. Identify research and systematic observation needs and prioritize for implementation

4. Research activities to develop country-specific emission factors for improving the quality of the inventory

5. Partner and share knowledge with regional and international research and systematic observation networks for combating climate change

6. Prepare a strategy for inclusion of climate change in formal, informal and vocational education curricula

7. Assess the level of awareness of different segments of the population, with a sex-disaggregated approach, and identify solutions to inform and educate the public and to influence their behavioral change

8. Develop an action plan to prepare gender responsive awareness materials for effective sensitization of the population for readiness for action

Activity 4 includes one capacity building session on the development of research activities to generate country specific emission factors.

Component 6: Publication and submission of reports, and M&E

Outcome 6.1 BTR1 and BTR2/NC4 reports published and submitted in accordance with the MPGs and methodological guidance contained in decisions 18/CMA.1 and 5/CMA.3.

Output 6.1.1 BTR1 report technically validated, endorsed, and submitted to the UNFCCC by Dec 2024

Output 6.1.2 Combined BTR2/NC4 report technically validated, endorsed, and submitted to the UNFCCC by Dec 2026

Outcome 6.2 Monitoring and Evaluation

Output 6.2.1 Project financial and progress reports prepared and submitted according to M&E plan (Inception workshop, mid-term, and terminal evaluation reports)

This component of the project will focus on preparation and submission of the BTR1 and combined BTR2/NC4 reports of Nigeria to the UNFCCC. Therefore outcomes 1 to 5 will be implemented in a coherent way to produce one common report. Besides, knowledge generated will be managed through follow up communication activities for widespread sharing will be organized to ensure successful dissemination of the report findings. Women, youth and the disabled will be fully integrated in this process to address gender inequalities. This problem of knowledge dissemination and sharing is also highlighted in the TE report of the NC3 project as ?there is a need for DCC to socialize the report so that it will not sit on the shelf gathering dust?.

Article 13 of the Paris Agreement established the ETF to support the global efforts to reach the climate goals set. The Framework defines a new approach for transparency and strict Modalities, Procedures, and Guidelines under decision 18/CMA.1 which will come into force in 2024 for reporting in BTRs. The ETF includes two different reporting tools, namely the National Inventory Report (NIR) and the BTR. The former will inform the Convention on the country?s emissions while the BTR will provide information on countries? progress in implementing their NDCs on mitigation and support needed and received towards reaching the climate goals without undermining reporting on adaptation. Within this project, Nigeria intends to prepare and submit its BTR1 and a combined BTR2/NC4 to meet its obligations under the convention and its PA while aiming at maximum transparency because of lack of existing capacity presently. This project will serve to overcome this barrier and prepare Nigeria for full compliance with the ETF in the future.

Monitoring and Evaluation activities will be executed in line with the M&E plan under section E.

Institutional Arrangements

The project will be implemented under National Implementation Modality (NIM) with the Federal Ministry of Environment as the Executing Agency[1] (GEF terminology). The Project Management Unit will be placed under the Department of Climate Change (DCC) of the Federal Ministry of Environment, which is the operational unit that will coordinate and implement the project activities. The Government of Nigeria will provide support to the project through the use of equipment and premises for conference and meetings.

The Executing Agency (GEF terminology) is the entity to which the UNDP Administrator has entrusted the implementation of UNDP assistance specified in this signed project document along with the assumption of full responsibility and accountability for the effective use of UNDP resources and the delivery of outputs.

The Executing Agency (GEF terminology) is responsible for executing this project. Specific tasks include:

•Project planning, coordination, management, monitoring, evaluation and reporting. This includes providing all required information and data necessary for timely, comprehensive and evidence-based project reporting, including results and financial data, as necessary. The Executing Agency will strive to ensure project-level M&E is undertaken by national institutes and is aligned with national systems so that the data used and generated by the project supports national systems.
•Risk management as will be outlined in the Project Document;
•Procurement of goods and services, including human resources;
•Financial management, including overseeing financial expenditures against project budgets;
•Approving and signing the multiyear workplan;
•Approving and signing the combined delivery report at the end of the year; and,
•Signing the financial report or the funding authorization and certificate of expenditures.

The institutional structure of the project will be based on the existing institutional arrangements. The preparation process of the BTR1 and combined BTR2/NC4 will be closely coordinated with the UNFCCC National Focal Point in the Federal Ministry of Environment. Day-to-day management of the project will be assured by the Project Manager, who will be responsible to set the project team, while the national focal point will monitor and verify the project results.

The following thematic working groups will be formed to assist with the preparation of various components of the BTR1 and combined BTR2/NC4: (i) National GHG Inventory, (ii) and Mitigation Analysis, including NDC tracking; (iii) Vulnerability and Adaptation; (iv) MRV including Support needed and received and capacity building (v) Cross-cutting issues (Research and systematic observation; Education, training, public awareness; gender and Knowledge Management. Each thematic working group will comprise of a number of experts, drawing from both the public and private sectors, communities, and NGOs, as appropriate.

Prior to the commencement of the project, the risk assessment of the potential impact of the COVID-19 pandemic will be revisited and measures to mitigate its effect of the project will be identified and implemented. The impact of the Covid-19 pandemic on the project progress will be closely monitored and the adaptive management approach will be adopted to minimize, and address impacts it may have on the availability of technical expertise, capacity, and changes in timelines. In the event the COVID 19 pandemic persists until the time the project is implemented, protective measures that have proved successful will be implemented as well as resorting to virtual meetings in the worst of cases. Furthermore, some delays can be well accommodated within the project?s timeframe. It is comforting to note that the pandemic situation has improved worldwide and that restrictions in travel and public gathering that were imposed by government authorities to protect public health during the peak phases of the disease have been relieved. In case the situation worsens again, alternative ways and means will be identified, considered, and effectively implemented to avoid long delays in the project activities, and to deliver the expected project outputs in a timely manner. Even if the situation remains as is presently,

the project has made provision for PPEs to be distributed during meetings and workshop along with the adoption of sanitization and social distancing.

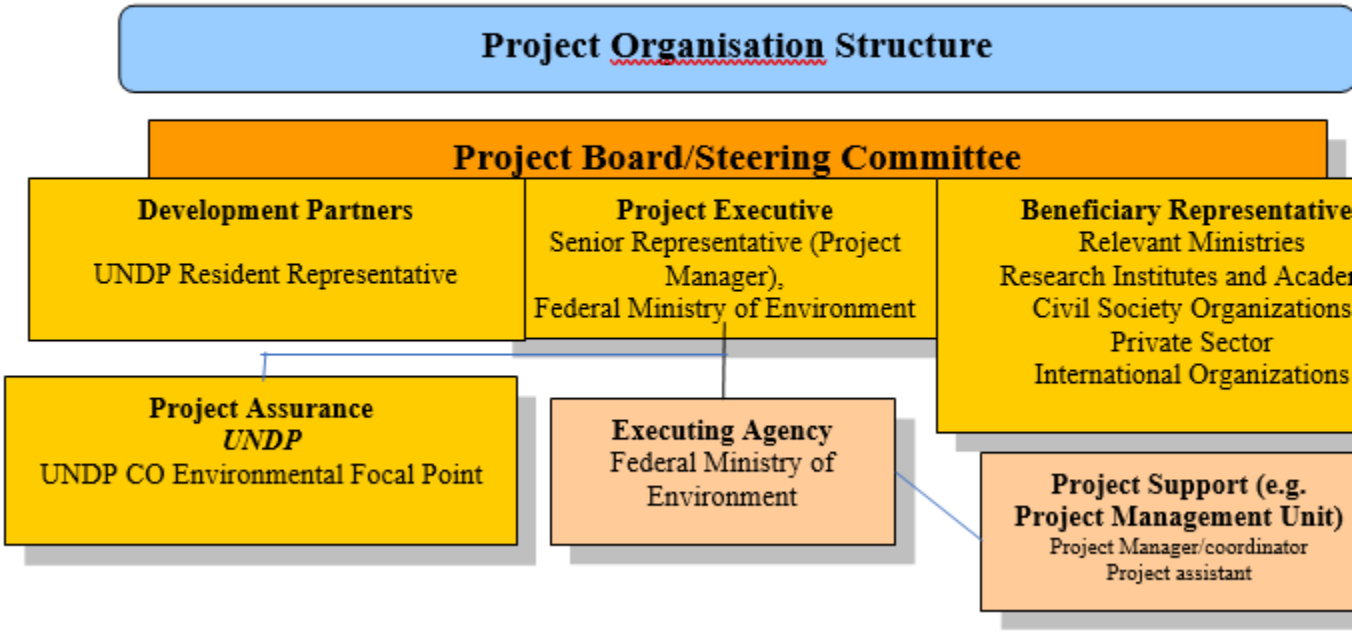
The Project Steering Committee (PSC) (also called Project Board) will be the highest policy-level body, which will provide support and guidance to the implementation of the project and ensure that the project findings are disseminated to, and validated by, all relevant stakeholders in Nigeria.

Specific responsibilities of the Project Steering Committee include:

- Provide overall guidance and direction to the project, ensuring it remains within any specified constraints.
- Address project issues as raised by the project manager.
- Provide guidance on new project risks, and agree on possible mitigation and management actions to address specific risks.
- Agree on project manager?s tolerances as required, within the parameters set by UNDP-GEF, and provide direction and advice for exceptional situations when the project manager?s tolerances are exceeded.
- Advise on major and minor amendments to the project within the parameters set by UNDP-GEF.
- Ensure coordination between various donor and government-funded projects and programmes.
- Ensure coordination with various government agencies and their participation in project activities.
- Track and monitor co-financing for this project.
- Review the project progress, assess performance, and appraise the Annual Work Plan for the following year.
- Appraise the annual reporting in NC/BUR survey, including the quality assessment rating report.
- Ensure commitment of human resources to support project implementation, arbitrating any issues within the project.
- Review combined delivery reports prior to certification by the Executing Agency.
- Provide direction and recommendations to ensure that the agreed deliverables are produced satisfactorily according to plans.
- Address project-level grievances.
- Approve the project Inception Report and End of project Report.
- Review the final project report package during an end-of-project review meeting to discuss lesson learned and opportunities for scaling up.
- Ensure highest levels of transparency and take all measures to avoid any real or perceived conflicts of interest.

UNDP is accountable to the GEF for the implementation of this project. This includes oversight of project execution to ensure that the project is being carried out in accordance with agreed standards and

provisions. UNDP is responsible for delivering GEF project cycle management services comprising project approval and start-up, project supervision and oversight, and project completion.



UNDP CO is supported in its Project Assurance role to the Project at three levels as follows:

? Regional Bureau for Africa oversees RR and Country Office compliance at portfolio level.

? BPPS NCE RTA oversees technical quality assurance and GEF compliance. BPPS NCE PTA oversees RTA function.

? UNDP GEF Executive Coordinator and Regional Bureau Deputy Director can revoke DoA/cancel/suspend project or provide enhanced oversight.

The UNDP Resident Representative assumes full responsibility and accountability for oversight and quality assurance of this Project and ensures its timely implementation in compliance with the GEF-specific requirements and UNDP?s Programme and Operations Policies and Procedures (POPP), its Financial Regulations and Rules and Internal Control Framework. A representative of the UNDP Country Office will assume the assurance role and will present assurance findings to the Project Board, and therefore attends Project Board meetings as a non-voting member.

[1] Implementing Partner in UNDP terminology.

D. DESCRIBE, IF POSSIBLE, THE EXPECTED COST-EFFECTIVENESS OF THE PROJECT

The Project will identify synergies with other ongoing projects/ programmes to increase cost-effectiveness and enhance consistencies with various national development priorities and programs undertaken at national and local levels. The list of ongoing projects/programmes are provided in Table 5 under Section B. The BTR1 and combined BTR2/NC4 Project will access the information, data and results provided by other initiatives and incorporate them in the relevant mechanisms and reports. The BTR1 and combined BTR2/NC4 Project will also leverage existing capacities developed during the process of previous National Communication preparation. Moreover, existing national and local capacities will be strengthened as part of the project strategy that will in turn add value to existing government initiatives for compliance with reporting requirements under international conventions on climate change.

The Project design contains several elements that will ensure sustained impact beyond the project lifetime, which Nigeria will use for integrated planning and implementation of its policies and programmes. These include: (i) Transformational change towards cross-sectoral analysis for integrated reporting to UNFCCC; (ii) Institutionalized participatory approaches for data collection and analysis of emissions using higher tier methods; and (iii) Enhanced capacity to use appropriate UNFCCC guidelines on climate change reporting. The project will help Nigeria to scale up its climate actions at the national level with an enhanced understanding of the complex interlinkages of climate change impacts. The tools developed through the project will support undertaking assessments for planning and implementation of key mitigation and adaptation policies and programmes. The project will support initiatives that have the potential to be scaled up as full programmes and activities in the domain of inventory preparation, mitigation action and adaptation.

E. DESCRIBE, DESCRIBE THE BUDGETED M & E PLAN

The project monitoring and evaluation will be carried out according to UNDP and GEF programming policies and procedures.

Inception Workshop and Report: A project inception workshop will be held within two months from the First disbursement date, with the aim to:

a.Familiarize key stakeholders with the detailed project strategy and discuss any changes that may have taken place in the overall context since the project idea was initially conceptualized that may influence its strategy and implementation.

b.Discuss the roles and responsibilities of the project team, including reporting lines, stakeholder engagement strategies and conflict resolution mechanisms.

c.Review the results framework and monitoring plan.

d.Discuss reporting, monitoring and evaluation roles and responsibilities and finalize the M&E budget; identify national/regional institutes to be involved in project-level M&E; discuss the role of the GEF OFP and other stakeholders in project-level M&E.

e.Update and review responsibilities for monitoring project strategies, including the risk log; SESP report, Social and Environmental Management Framework (where relevant) and other safeguard requirements; project grievance mechanisms; gender strategy; knowledge management strategy, and other relevant management strategies.

f.Review financial reporting procedures and budget monitoring and other mandatory requirements and agree on the arrangements for the annual audit.

g.Plan and schedule Project Board meetings and finalize the first-year annual work plan. Finalize the TOR of the Project Board.

h. Formally launch the Project

The Project Manager will prepare the inception report no later than one month after the inception workshop. The inception report will be prepared in one of the official UN languages, duly signed by designated persons, cleared by the UNDP Country Office and the UNDP-GEF Regional Technical Adviser, and will be approved by the Project Board.

Annual progress: Status Survey Questionnaires to indicate progress and identify bottlenecks as well as technical support needs will be carried out once a year, in line with GEF and UNFCCC reporting requirements for NCs and BURs.

Project Implementation Report (PIR): The annual GEF PIR covering the reporting period July (previous year) to June (current year) will be completed for each year of project implementation. Any environmental and social risks and related management plans will be monitored regularly, and progress will be reported in the PIR. The PIR submitted to the GEF will be shared with the Project Board. The quality rating of the previous year?s PIR will be used to inform the preparation of the subsequent PIR.

Mid-term Review (MTR): The terms of reference, the review process and the final MTR report will follow the standard templates and guidance prepared by the UNDP IEO for GEF-financed projects available on the UNDP Evaluation Resource Center (ERC). The evaluation will be ?independent, impartial and rigorous?. The consultants (independent evaluators) that will be hired by the UNDP Country Office to undertake the assignment will be independent from organizations that were involved in designing, executing or advising on the project to be evaluated. Equally, the consultants

(independent evaluators) should not be in a position where there may be the possibility of future contracts regarding the project under review. The GEF Operational Focal Point and other stakeholders will be actively involved and consulted during the evaluation process. Additional quality assurance support is available from the BPPS/UNDP-NCE Directorate.

Lessons learned and knowledge generation: Results from the project will be disseminated within and beyond the project intervention area through existing information sharing networks and forums. The project will identify and participate, as relevant and appropriate, in scientific, policy-based and/or any other networks, which may be of benefit to the project. The project will identify, analyse and share lessons learned that might be beneficial to the design and implementation of similar projects and disseminate these lessons widely. There will be continuous information exchange between this project and other projects of similar focus in the same country, region and globally.

Terminal Evaluation (TE): An independent terminal evaluation (TE) will take place upon completion of all major project outputs and activities. The terms of reference, the evaluation process and the final TE report will follow the standard templates and guidance prepared by the UNDP IEO for GEF-financed projects available on the UNDP Evaluation Resource Center. The evaluation will be ?independent, impartial and rigorous?. The consultants (independent evaluators) that will be hired by the UNDP Country Office to undertake the assignment will be independent from organizations that were involved in designing, executing or advising on the project to be evaluated. Equally, the consultants (independent evaluators) should not be in a position where there may be the possibility of future contracts regarding the project under review. The GEF Operational Focal Point and other stakeholders will be actively involved and consulted during the evaluation process. Additional quality assurance support is available from the BPPS/UNDP-NCE Directorate. The final TE report and TE ToR will be publicly available in English and posted on the UNDP ERC.

Table 6 ? Monitoring and Evaluation framework

Monitoring and Evaluation Budget for project execution:		
GEF M&E requirements to be undertaken by Project Management Unit (PMU)	**Indicative costs (US$)**	**Time frame**
Inception Workshop and Report	*30,000 USD*	Inception Workshop within 2 months of the First Disbursement
M&E required to report on progress made in reaching GEF core indicators and project results included in the project results framework	*None*	Annually and at mid-point and closure.

Monitoring and Evaluation Budget for project execution:		
GEF M&E requirements to be undertaken by Project Management Unit (PMU)	**Indicative costs (US$)**	**Time frame**
Preparation of the annual GEF Project Implementation Report (PIR)	*None*	Annually typically between June-August
Supervision missions	*None*	Annually
Learning missions	*None*	As needed
Independent Mid-term Review (MTR): ***costs associated with conducting the independent review/evaluation to be commissioned by UNDP not the Executing Agency or PMU.***	*25,000 USD*	*December 2024*
Independent Terminal Evaluation (TE): ***costs associated with conducting the independent evaluation to be commissioned by UNDP not the Executing Agency r or the PMU.***	*40,000 USD*	*December 2026*
Total indicative cost	*95,000 USD*	*Equivalent to TBWP component (M&E)*

F. EXPLAIN THE DEVIATIONS FROM TYPICAL COST RANGES (WHERE APPLICABLE)

N/A

Part III: Approval/Endorsement By GEF Operational Focal Point(S) And GEF Agency(ies)

A. Record of Endorsement of GEF Operational Focal Point (s) on Behalf of the Government(s):

Focal Point Name	Focal Point Title	Ministry	Signed Date
Mr. Jonah Stanley	Director, GEF OFP Nigeria	Federal Ministry of Environment	9/22/2022
Mr. Stanley Jonah	Director	Federal Ministry of Environment	11/3/2022

B. Convention Participation

Convention	Date of Ratification/Accession	National Focal Point
UNCBD	8/29/1994	Mrs. Sikeade Egbuwalo
UNFCCC	8/29/1994	Mrs. Halima Bawa Bwari
UNCCD	8/7/1997	Mr. Bala Gukut
Stockholm Convention	5/24/2004	Mr. Charles Ikeah
Minamata Convention	2/1/2018	Mr. Charles Ikeah

ANNEX A: Project Budget Table

Please attach a project budget table.

Expenditure Category	Detailed Description	COMPONENT (USDeq.)									Responsible Entity
		Compt. 1	*Compt. 2*	*Compt. 3*	*Compt. 4*	*Compt. 5*	*Compt. 6*	*Sub-Total*	*PMC*	Total (USD eq.)	(Executing Entity receiving funds from the GEF Agency) [1]
Equipment	Equipment - Cost for the supply of 1 server for hosting online data sharing platform for tracking NDC climate actions		**45,000**					**45,000**		**45,000**	Federal Ministry of Environment

Equipment	IT equipment for use by PMC (1 desktop + 1 laptop + 1 printer)							**-**	**2,500**	**2,500**	Federal Ministry of Environment
Equipment	IT Equipment for use during project - (6 laptops for each person of DCC responsible for a geopolitical zone)	**9,000**						**9,000**		**9,000**	Federal Ministry of Environment
Contractual services - Company	IT Firm for developing online data sharing platform for tracking NDC climate actions while integrating developed tools and templates and train data providers to use the system.		**45,000**					**45,000**		**45,000**	Federal Ministry of Environment
International Consultants	Fees for mid-term review (25,000 USD) and terminal evaluation (40,000 USD) of project						**65,000**	**65,000**		**65,000**	Federal Ministry of Environment

International Consultants	International consultant - 220 + 72 = 292 days @ 750 USD/day (219,000 USD) - Consultancy fees to develop tools and templates, develop QA/QC plan, guide data collection, improve GHG inventory management system, support inventory compilation, produce NIR and provide capacity building to GHG inventory working groups in accordance with ETF of PA	**219,000**						**219,000**		**219,000**	Federal Ministry of Environment

International Consultants	International consultant - 220 days @ USD 750/day (165,000 USD) - Consultancy fees to analyse climate data, generate new climate and sea-level rise scenarios, perform vulnerability and adaptation study, develop national adaptation plan, write project briefs for funding and write chapters for BTR1 and BTR2/NC4			**165,000**				**165,000**		**165,000**	Federal Ministry of Environment

International Consultants	International consultant - 240 days @ USD 750/day (180,000 USD) - Consultancy fees for generating new socio-economic scenarios for mitigation assessment, project new baselines, complete mitigation assessment, draft strategy for mitigation activities, prepare NAMA project briefs, build capacity working groups, support tracking of NDC climate actions through development of indicators and write chapters for BTR1 and BTR2/NC4		**180,000**					**180,000**		**180,000**	Federal Ministry of Environment

International Consultants	International consultant - 70 days @ 750 USD/day (52,500 USD) - Consultancy fees to develop and implement MRV system for tracking support needed and received for NDC climate actions while supporting capacity building of stakeholders and write chapter for BTR1 and BTR2/NC4 in accordance with ETF of PA				**52,500**			**52,500**		**52,500**	Federal Ministry of Environment
International Consultants	International consultant (30 days @ 750 USD/day = 22,500 USD and 42 days @ 750 USD/day = 31,500) - QA, review and compile all chapters produced into BTR1 and BTR2/NC4 reports in accordance with latest COP decisions						**54,000**	**54,000**		**54,000**	Federal Ministry of Environment

International Consultants	International consultants - 1 RSO specialist for 30 days + 1 ETPA specialist for 45 days + 1 communication specialist for 65 days and 1 gender expert for 50 days @ 750 USD/day (142,500 USD) - Consultancy fees to identify RSO needs and prioritize for implementation, prepare strategy to include climate change in formal, vocational and informal education and write chapter for BTR1 and BTR2/NC4, to plan communication for dissemination of findings of BTR1 and BTR2/NC4, to assess level of awareness of the public on climate change and climate actions and identify solutions to improve the situation, to prepare gender responsive material for raising awareness of all segments					**142,500**		**142,500**		**142,500**	Federal Ministry of Environment

Local Consultants	Cost for running PMU - 208 weeks over project lifetime for 1 Project manager @ 295 USD/week and 1 project assistant administrative and finance @ 170 USD/week							**-**	**96,720**	**96,720**	Federal Ministry of Environment
Local Consultants	Local consultant - Fees for 6 local consultants (50 days each @ USD 300/day) to collect data at geopolitical zones level for vulnerability and adaptation study and support work of the international consultant			**90,000**				**90,000**		**90,000**	Federal Ministry of Environment
Training, Workshops, Meetings	Venue and logistics for trainings, workshops and conferences (1 event) inclusive of DSA for participants					**18,000**		**18,000**		**18,000**	Federal Ministry of Environment

Training, Workshops, Meetings	Venue and logistics for trainings, workshops and conferences (10 events) inclusive of DSA for participants	**177,000**						**177,000**		**177,000**	Federal Ministry of Environment
Training, Workshops, Meetings	Venue and logistics for trainings, workshops and conferences (5 events) inclusive of DSA for participants			**90,000**	**90,000**			**180,000**		**180,000**	Federal Ministry of Environment
Training, Workshops, Meetings	Venue and logistics for trainings, workshops and conferences (5 events) inclusive of DSA for participants from TWGs + training sessions by IT firm for using online data sharing platform		**140,500**					**140,500**		**140,500**	Federal Ministry of Environment
Training, Workshops, Meetings	Venue for workshops, logistics, etc - Inception workshop Yr1 (30,000 USD)						**30,000**	**30,000**		**30,000**	Federal Ministry of Environment

Training, Workshops, Meetings	Venue for workshops, logistics, etc - Validation workshop for BTR1 and BTR2/NC4 reports - Council members over 1 day						**3,000**	**3,000**		**3,000**	Federal Ministry of Environment
Travel	Cost of travel of national experts and international consultants for training/validation workshops	**238,900**	**115,000**	**84,500**	**77,500**		**8,000**	**523,900**		**523,900**	Federal Ministry of Environment
Travel	Cost of travel of national experts and international consultants for training/validation workshops, for national experts/DCC staff to attend international forums to present findings of BTR1 and BTR2/NC4 and travel for local experts for conduction surveys					**47,500**		**47,500**		**47,500**	Federal Ministry of Environment
Office Supplies	Supplies for preparing material for awareness raising and sensitization					**10,000**		**10,000**		**10,000**	Federal Ministry of Environment

Office Supplies	Supplies, etc.	**3,333**	**2,000**	**500**				**5,833**	**780**	**6,613**	Federal Ministry of Environment
Other Operating Costs	Audit							**-**	**10,000**	**10,000**	Federal Ministry of Environment
Other Operating Costs	Fees to produce video clips / printed material / radio jingles for dissemination of information					**92,000**		**92,000**		**92,000**	Federal Ministry of Environment
		647,233	**527,500**	**430,000**	**220,000**	**310,000**	**160,000**	**2,294,733**	**110,000**	**2,404,733**	

Important Note: Due to the GEF Portal margin limitations, this table presents the budget based on the main project components. Please refer to the GEF Budget Table excel sheet including the budget table with both main and sub-components.