



LESSONS LEARNT REPORT

*Report Highlighting Key Achievements and
Lessons Learned*



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Report Highlighting Key Achievement and Lessons Learned

Initiative for Climate Action Transparency – ICAT

Deliverable: L

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Abbreviations

Abbreviation	Meaning
AD	Activity Data
AFOLU	Agriculture, Forestry and Other Land Use
BAU	Business As Usual
BTR	Biennial Transparency Report
CCF	Climate Change Fund
CITEPA	Centre Interprofessionnel Technique d'Etudes de la Pollution Atmosphérique (France)
CRT	Common Reporting Tables
CTF	Common Tabular Format
DCC	Department of Climate Change
DSA	Data Sharing Agreement
EF	Emission Factor
ETF	Enhanced Transparency Framework
ETP	Energy Transition Plan
FEC	Federal Executive Council
FIT	Feed-in Tariff
FMAFS	Federal Ministry of Agriculture and Food Security
FMEEnv	Federal Ministry of Environment
GACMO	Greenhouse Gas Abatement Cost Model
GHG	Greenhouse Gas
GHGIMS	Greenhouse Gas Inventory Management System
GHGMI	Greenhouse Gas Management Institute
ICAT	Initiative for Climate Action Transparency
IPCC	Intergovernmental Panel on Climate Change
IPPU	Industrial Processes and Product Use
LEAP	Low Emissions Analysis Platform
LULUCF	Land Use, Land Use Change and Forestry

Abbreviation	Meaning
MDA	Ministries, Departments and Agencies
MoP	Manual of Procedures
MRV	Measurement, Reporting and Verification
NCCC	National Council on Climate Change
NDC	Nationally Determined Contribution
NGHGI-MS	National Greenhouse Gases Inventory Management System
NIC	National Inventory Cycle
NIMO	National Inventory Management Office
NIRGE	National Inventory Review Group of Experts
NITSI	National Inventory Technical Support Institution
NSI	National Statistical Institution
NSIT	National Sectoral Inventory Team
P&M	Policies and Measures
PCA	Project Cooperation Agreement
QA/QC	Quality Assurance / Quality Control
REFIT	Renewable Energy Feed-in Tariff
SCCFI	State Climate Change Focal Institution
TOR	Terms of Reference
UNFCCC	United Nations Framework Convention on Climate Change
UNOPS	United Nations Office for Project Services

Executive Summary

The Initiative for Climate Action Transparency (ICAT) Phase II Project in Nigeria, anchored by the National Council on Climate Change (NCCC) under the theme “Climate Change Monitoring, Reporting and Verification (MRV)”, was implemented to operationalize the national MRV framework, build the capacity of the NCCC to run a Greenhouse Gas Inventory Management System (GHGIMS), develop a sectoral MRV framework for the Industrial Processes and Product Use (IPPU) sector, and support Nigeria in tracking progress on the implementation of its Energy Transition Plan (ETP) in harmony with its Nationally Determined Contributions (NDCs). The project built directly on the achievements of ICAT Phase I, which delivered an overarching institutional MRV framework and sectoral MRV systems for the Oil and Gas, Transport and AFOLU sectors.

The project commenced with the signing of the Project Cooperation Agreement in March 2024 and was formally launched at the inception workshop held on 11 December 2024 at Sandralia Hotel, Abuja. Over the project period, the national consultants, working with the international consultants from CITEPA and GHGMI and the NCCC Project Steering Committee, delivered sectoral MRV guidelines for the five IPCC sectors; procedural guidelines covering data flows, responsibilities and timeframes; the first-ever Guidebook of the National Greenhouse Gases Inventory Management System (NGHGI-MS) of the Federal Republic of Nigeria; a National GHG Inventories Data Flow System Responsibilities and Architecture report; the IPPU sector review and institutional framework; GHG emission projections for the energy sector; a GHG impact assessment of Nigeria's Renewable Energy Feed-in Tariff (REFIT) policy; and the Unified National NDC Tracking Framework. Two national capacity building workshops were held in February 2026, and the project outputs were validated and adopted at the Final (Close-Out) Workshop held from 1 to 2 July 2026 at Rockview Hotel Royale, Abuja, which attracted 147 participants from more than forty national and sub-national institutions.

Key Highlights of Lessons Learnt

Based on the work carried out by the national consultants in collaboration with the international consultants and the NCCC, the following key lessons were learnt during the implementation of the project. These lessons cut across all project components:

- Building on the foundations laid in Phase I materially accelerated Phase II delivery; stocktaking of earlier outputs allowed the project to focus resources on genuine gaps such as the IPPU sector, the GHGIMS and NDC tracking.
- The dedication and proficiency exhibited by the national consultants and project personnel demonstrate that Nigeria already has the capacity to implement projects of this nature successfully with limited technical inputs from offshore experts.
- The participation of more than forty national institutions from Government, the private sector and non-governmental organizations at the final workshop demonstrates the huge impact of the project and the value of sustained, inclusive stakeholder engagement.
- One-off training is not sufficient to institutionalize technical capacity: participants trained earlier in the project had, in many cases, not yet put the knowledge into practice,

underscoring the need for structured post-training application, refresher sessions and tiered (beginner, intermediate, advanced) modular training pathways.

- Where legislation lags, policy-based interim frameworks are a practical alternative: since the Climate Change Act 2021 made no provision for GHG inventory regulation, eighteen interim policies were proposed to standardize inventory management pending possible conversion into regulatory provisions by the National Assembly.
- Realistic scheduling of the National Inventory Cycle (an initial three-year cycle transiting to a one-year cycle within six years) is preferable to adopting aspirational timelines that national circumstances cannot yet support.
- Explicit, a-priori definition of data needs to National Statistical Institutions and data providers, backed by formal data request processes and consultant-led follow-up, is essential to overcome Nigeria's persistent activity data gaps and heavy reliance on offshore datasets.
- Transparency is no longer merely an international reporting requirement, but a strategic national instrument for evidence-based planning, green budgeting, investment mobilization and access to climate finance.

Major Achievements of the Project

- Development and validation of comprehensive sectoral MRV guidelines across the five IPCC sectors (Energy, IPPU, Agriculture, LULUCF and Waste), each covering the legal and policy framework, key data requirements by source, data flows and QA/QC processes.
- Development of the first Guidebook of the National Greenhouse Gases Inventory Management System (NGHGI-MS), covering legal/policy, institutional, funding and procedural arrangements, inventory planning and preparation tasks and the National Inventory Cycle, together with the National GHG Inventories Data Flow System Responsibilities and Architecture.
- Integration of the IPPU sector into the national greenhouse gas reporting architecture for the first time, closing a long-standing gap in Nigeria's climate transparency framework.
- Development of a Unified National NDC Tracking Framework to monitor economy-wide mitigation progress against NDC 3.0 benchmarks.
- GHG emission projections for the energy sector using the LEAP model under three scenarios, projecting emissions of approximately 1.5 billion tCO₂e by 2060 under Business As Usual, about 850 million tCO₂e under the With Measures (NDC 3.0) scenario, and net-zero under the With Extra Measures (ETP & LT-LEDS) scenario, together with a GHG impact assessment of the REFIT policy using the ICAT Renewable Energy Policy Assessment Guide.
- Capacity strengthening of technical officers across relevant institutions through two dedicated national training workshops (4-6 February 2026 on the NGHGI-MS and ETP reporting tools, with 41 participants; and 11-13 February 2026 on national GHG inventories using a combination of tools, with 64 participants), in addition to hands-on engagement throughout the project.

- Validation and adoption of all project outputs and a Communique at the Final Workshop (1-2 July 2026), consolidating multi-stakeholder ownership of the deliverables.

Challenges Encountered

- Absence of legal and regulatory provisions for GHG inventory management in the Climate Change Act 2021, leaving inventory activities unregulated and largely ad-hoc.
- Wide gaps in activity data across sectors, near-complete reliance on offshore datasets in some sectors, and the absence of country-specific emission factors, which constrain inventories to Tier 1 approaches with high uncertainty.
- Key institutional entities proposed under the NGHGI-MS (NIMO support structures, NITSI, NSITs, NIRGE and State-level counterparts) are not yet in place, and the Climate Change Fund that should finance inventory activities is not yet operational.
- Fragmented data collection and reporting systems in the IPPU sector, with weak QA/QC mechanisms and limited capacity among industrial stakeholders.
- Uneven absorption of training content and limited application of previously acquired skills, compounded by staff turnover and the risk of post-project knowledge attrition.

Recommendations

The recommendations below, drawn from the lessons learnt during project implementation, will further enhance the operationalization of the national MRV and transparency framework:

- Institutionalize and operationalize the National MRV System, the NGHGI-MS and the National NDC Tracking Framework across all relevant MDAs through formal administrative arrangements and sustained government ownership.
- Strengthen the legal, institutional and regulatory frameworks supporting climate data collection, reporting and verification, including consideration of the eighteen proposed inventory policies for conversion into regulatory provisions.
- Establish the institutional entities proposed under the NGHGI-MS and take the steps required to activate the Guidebook and commence the first National Inventory Cycle by July 2027.
- Formalize data sharing arrangements among government institutions, the private sector and other stakeholders, and invest in the research required to generate national activity data and country-specific emission factors.
- Continue investing in tiered, modular technical capacity development, knowledge management and institutional learning, with strategic workforce planning to retain institutional knowledge.
- Mainstream the outputs of the project into future Biennial Transparency Reports, National Communications, NDC updates and national planning and green budgeting processes, and progressively reduce dependence on external technical assistance and donor support.

1.0 Introduction

Nigeria, as Africa's largest economy and most populous country, faces the dual imperative of sustaining economic development while transitioning to a low-carbon, climate-resilient economy. The country's climate commitments are enshrined in its Nationally Determined Contributions under the Paris Agreement, and their credible implementation depends on robust and integrated systems for measuring, reporting and verifying emissions and climate actions. Under ICAT Phase I, Nigeria developed an overarching institutional MRV framework, conducted needs and gap analyses, established sectoral MRV frameworks for the Oil and Gas, Transport and AFOLU sectors, and defined NDC indicators to assess policies and measure. Despite these achievements, significant gaps remained, particularly in the IPPU and Energy sectors, in the operationalization of a national GHG inventory management system, and in the tools required to track NDC implementation.

In 2022, Nigeria established the National Council on Climate Change (NCCC) under the Climate Change Act 2021 as the apex institution for climate change matters in the country. As part of its early activities, the NCCC sought assistance from ICAT for a Phase II project titled "Climate Change Monitoring, Reporting and Verification (MRV)". The Project Cooperation Agreement was signed in March 2024, a Project Steering Committee was constituted, and six national consultants were engaged and commissioned by the Director-General of the NCCC. The project was formally launched at the inception workshop held on 11 December 2024 at Sandralia Hotel, Abuja, and was brought to a close with the Final (Close-Out) and Validation Workshop held from 1 to 2 July 2026 at Rockview Hotel Royale, Abuja.

ICAT is an international, multi-stakeholder partnership managed by the United Nations Office for Project Services (UNOPS) through the ICAT Secretariat. It responds to the critical need for improved transparency and capacity building for evidence-based policymaking on climate change, particularly in measuring progress made by countries towards achieving the targets set out in their NDCs.

This report, Output L of the project, provides information on the activities carried out over the course of ICAT Phase II with the goal of highlighting the key achievements, the challenges encountered and the solutions deployed, and the lessons learnt during project implementation. It is intended to serve as a reference for the NCCC, sector stakeholders, development partners and future project teams.

1.1 Scope and Objectives of the ICAT Phase II Project

The scope of the ICAT Phase II Project spanned the five IPCC sectors (Energy, IPPU, Agriculture, LULUCF and Waste) and the institutions relevant to Nigeria's climate transparency system. Stakeholders were drawn from Ministries, Departments and Agencies (MDAs) at Federal and State levels, public and private sector organizations and enterprises, NGOs, civil society, academia and the media. The project pursued the following specific objectives:

- Operationalizing the National MRV Framework: developing comprehensive MRV guidelines to support the implementation of the national MRV framework, including regulatory provisions, data collection templates, guidance documents, manuals, clearly defined roles

and responsibilities, and indicators for reporting on policies and measures, for the five IPCC sectors.

- Building the NCCC's capacity for GHG inventory management: delivering tailored capacity-building initiatives to empower the NCCC to operationalize a robust Greenhouse Gas Inventory Management System (GHGIMS), including training on ETF requirements, IPCC guidelines and software, and UNFCCC reporting tools.
- Establishing a sectoral MRV framework for the IPPU sector: reviewing sectoral data flows, QA/QC procedures, stakeholder roles and institutional capacities, and aligning recommendations for institutional arrangements with the overarching national MRV framework.
- Supporting Energy Transition Plan (ETP) implementation: taking stock of Phase I achievements, developing GHG emission projections for the energy sector under alternative scenarios, and assessing the GHG impact of the Feed-in Tariff policy using the ICAT Renewable Energy Policy Assessment Guide.
- Stakeholder engagement and coordination: ensuring that diverse voices across government, the private sector, civil society and academia were integrated into the MRV system development process, fostering ownership, robust data and analyses, and sustainability.

1.2 Report Structure

This report is divided into five sections. Section 1 presents the general introduction, the scope and objectives of the ICAT Phase II project, the structure of the report and the project coordination arrangements. Section 2 presents the key achievements attained during the project life across the various project components. Section 3 discusses the challenges encountered during implementation and the solutions deployed to address them. Section 4 highlights the lessons learnt across the different phases of the project. Section 5 presents the recommendations and conclusion.

1.3 Project Coordination

The Director-General/Chief Executive Officer of the NCCC provided strategic oversight of the project and chaired the Project Steering Committee, whose membership cut across nominated senior staff from relevant units of the NCCC (GHG Inventory, Mitigation, Adaptation and Vulnerability, and Advocacy and Education). The Steering Committee met regularly to give direction on the design, implementation and evaluation of progress, recommended strategies and provided technical support and political guidance, identified synergies among the project consultants and key stakeholders, and was responsible for coordinating, hosting and reporting on the national stakeholder workshops.

The In-Country Project Facilitator/Coordinating Consultant facilitated and coordinated implementation of the project on a day-to-day basis, supervised the activities of the project consultants, and liaised with the ICAT Secretariat, the international consultants and the Steering Committee. The national consultants reported to the Steering Committee through the In-Country Facilitator and delivered the outputs defined in their Terms of Reference, while also communicating

directly with their international counterparts. International experts from CITEPA (France) and GHGMI provided technical oversight, capacity-building support and quality review of the deliverables. A monthly coordination meeting, comprising the National Coordinator, national consultants, international consultants and the NCCC, was held from the commencement of the project and proved an effective mechanism for maintaining alignment and resolving implementation issues promptly.

1.3.1 Team of Consultants

Table 1: International ICAT Team

S/N	Organization	Team Members
1	CITEPA, France	Julien Vincent (Lead International Consultant); supported by Housseem Belhouane, Vincent Mazin, Jonathan Hercule and Etienne Mathias as resource persons
2	GHGMI	Mike Bess (Co-Lead, Technical Advisor and Senior MRV and Climate Change Expert)

Table 2: National Project Consultants

S/N	Responsibility	Primary Contact
1	Coordinating Consultant / In-Country Facilitator	Dr. Bala Bappa
2	Lead Consultant, Energy and MRV Guidelines	Engr. James Ogunleye
3	Consultant, GHG Inventory Management	Prof. Imoh Obioh
4	Consultant, Industrial Processes and Product Use (IPPU)	Mr. Igwebuike Ijeoma
5	Consultant, Land Use, Land Use Change and Forestry (LULUCF)	Mr. Agbo Chinonso Bathlomeo
6	Consultant, Agriculture (Crops and Livestock)	Dr. Stella Adejoh

Table 3: NCCC Project Steering Committee

S/N	Name	Responsibility
1	Dr. (Mrs.) Omotenioye Majekodunmi	DG/CEO NCCC, ICAT Focal Point
2	Adesola Olatunde Effiwatt	Project Desk Officer, ICAT
3	Jummai Vandu	Member
4	Jumoke Salako	Member
5	Oketta Onafuje	Member
6	Sandra Onyeausi	Member
7	Chinwe Adindu	Member
8	Kajie Etta	Member

S/N	Name	Responsibility
9	Betty Elendu	Member

2.0 Key Achievements

This section presents highlights of the key project successes achieved across the various components during the implementation of the ICAT Phase II project. All twelve deliverables (Outputs A to L) defined in the project work plan were completed, and the technical outputs were reviewed by stakeholders and formally validated and adopted at the Final Workshop held from 1 to 2 July 2026 in Abuja. Table 4 summarises the status of the project deliverables.

Table 4: Status of Project Deliverables (Outputs A to L)

Output	Deliverable	Status
A	Report of the Inception Workshop	Delivered (finalized December 2024)
B	Sectoral MRV guidelines for the five IPCC sectors	Delivered; validated and adopted
C	Procedural guidelines covering data flows, responsibilities, timeframes and milestones	Delivered; validated and adopted
D	Preparation and presentation of two capacity building workshops	Delivered (workshops held February 2026)
E	Capacity building workshop reports (Milestones 6A and 6B)	Delivered (February/March 2026)
F	IPPU sector review report	Delivered; presented at the Final Workshop
G	Report presenting the sectoral institutional arrangements and recommendations for the national reporting system and design	Delivered; validated and adopted
H	Report presenting the inclusion of the IPPU sector in the overarching institutional arrangements	Delivered; validated and adopted
I	Report on GHG emission projections	Delivered; presented at the Final Workshop
J	Report on the Feed-in Tariff policies and measures assessment	Delivered; presented at the Final Workshop
K	Report of the Final Workshop	Delivered (July 2026)
L	Report highlighting key achievements and lessons learned	This report

2.1 Sectoral MRV Guidelines for the Five IPCC Sectors

Comprehensive Measurement, Reporting and Verification guidelines were developed for each of the five IPCC sectors: Energy, Industrial Processes and Product Use (IPPU), Agriculture, Land Use, Land

Use Change and Forestry (LULUCF) and Waste (Output B). For each sector, the guidelines cover the legal and policy framework, key data requirements by source, data flow and QA/QC processes, and clearly defined roles and responsibilities. These were complemented by procedural guidelines covering data flows, responsibilities, timeframes and milestones (Output C). Together, they harmonise sectoral practice with the overarching national MRV framework and provide line MDAs with practical tracking matrices with which to record emissions reduction data, evaluate performance against national targets and design sectoral policies.

2.2 The National GHG Inventory Management System and Data Flow Architecture

For the first time in Nigeria's reporting history, a comprehensive Guidebook of the National Greenhouse Gases Inventory Management System (NGHGI-MS) of the Federal Republic of Nigeria was developed. The Guidebook provides the framework for undertaking sustainable and transparent GHG inventories, systematic updates, building national capacities and undertaking auxiliary activities to ensure continuous improvement in inventory quality. Its key components include:

- A Legal and Policy Framework comprising eighteen proposed policies covering, among others, the gases to be included in the inventory, institutional arrangements at national and State levels, inventory planning and procedural arrangements, the National Inventory Cycle and funding for inventory activities. These respond to the absence of GHG inventory provisions in the Climate Change Act and may subsequently be forwarded to the National Assembly for conversion into regulatory provisions.
- An updated Institutional Arrangement establishing the NCCC as the apex institution at the national level and the State Climate Change Focal Institution (SCCFI) at State level, and providing for a National Inventory Management Office (NIMO), a National Inventory Technical Support Institution (NITSI), National Sectoral Inventory Teams (NSITs), National Statistical Institutions (NSIs), a National Inventory Review Group of Experts (NIRGE) and research institutions, with clearly elaborated roles, responsibilities and reporting lines.
- Proposed Funding Arrangements anchored on the operationalisation of the Climate Change Fund provided for in the Climate Change Act, complemented by Federal and State level funding and support from international partners and private institutions.
- Procedural arrangements identifying fourteen inventory planning tasks and ten inventory preparation tasks with assigned responsibilities, procedures for inventory updates and recalculations, and a National Inventory Cycle (NIC) with an initial duration of three years transiting systematically to a one-year cycle within six years, supported by Manuals of Procedures.

The Guidebook was complemented by the National GHG Inventories Data Flow System Responsibilities and Architecture report, which identifies the institutions that will provide activity data and emission factors to the NCCC and defines how such data flow through the inventory system to compilers and databases, together with the policy envelopes required to make the data flow system efficient.

2.3 Capacity Building

Capacity building was a central pillar of the project and was delivered through formal training workshops, hands-on exercises with real national data, and continuous engagement during technical meetings. Two dedicated national capacity building workshops were held:

- Capacity Building Workshop 1 (4-6 February 2026, NCCC Meeting Room, hybrid): the National Training Workshop on the GHG Inventories Management System of the Federal Republic of Nigeria and the ETF Reporting Tools under the Paris Agreement. Forty-one (41) persons participated. Technical sessions covered the legal/policy, institutional and funding arrangements; inventory planning and preparation tasks and the National Inventory Cycle; auxiliary NGHGI-MS activities; group discussions on activation of the system; and the ETF reporting tools, Common Reporting Tables, BTR and National Inventory Document requirements. The group discussions recommended 1 July 2027 as the activation date for the Guidebook and the commencement of inventory activities.
- Capacity Building Workshop 2 (11-13 February 2026, Reiz Continental Hotel, Abuja, hybrid): the Training Workshop on National GHG Inventories using a Combination of Tools. Sixty-four (64) persons participated. The training deepened understanding of national GHG inventory compilation based on the IPCC 2006 Guidelines and 2019 Refinements, using the IPCC software, national sectoral Excel spreadsheets and web-based tools, with practical, hands-on sessions for the Energy, IPPU, Waste, Agriculture and LULUCF sectors.

Post-training surveys showed high positive responses, with participants reporting notable increases in technical proficiency and strong intentions to apply the acquired knowledge in national inventory compilation and BTR review processes. In addition, the project workshops built awareness and capacity among a much wider circle of stakeholders, including State-level institutions, the private sector, civil society, youth groups and the media.



Plate 1: Group photograph, National Training Workshop on the NGHGI-MS and ETF Reporting Tools (4-6 February 2026)



Plate 2: Group photograph, Training Workshop on National GHG Inventories using a Combination of Tools (11-13 February 2026)

2.4 Integration of the IPPU Sector

The IPPU sector had long been a gap in Nigeria's climate transparency architecture. Under this project, a comprehensive sector review (Output F) was conducted, identifying stakeholders, data sources, data gaps and institutional capacities across the sector's diverse sub-sectors, which include cement and lime production, iron and steel, petrochemicals and ammonia, and the use of synthetic gases such as HFCs, PFCs, SF₆ and NF₃. Institutional arrangements and QA/QC protocols for the sector were developed and integrated into the overarching national reporting architecture (Outputs G and H). Although IPPU emissions are currently dominated by cement production and are relatively low, the review demonstrated that the sector's importance will grow substantially as the economy expands and as emissions from man-made chemicals, whose global warming potentials far exceed that of CO₂, are brought into the inventory. Process-specific intervention options, from near-term efficiency measures to deep decarbonization, were identified for each IPPU sub-sector, demonstrating large mitigation margins and providing industry with a roadmap towards better ESG practice, reduced operational costs and improved competitiveness.

2.5 Energy Sector: Projections and Policy Assessment in Support of the ETP

In support of Nigeria's Energy Transition Plan, GHG emission projections for the energy sector were developed (Output I) using the LEAP model together with IPCC-aligned methodologies. Projections were prepared under three scenarios: Business As Usual (BAU), With Measures (NDC 3.0) and With Extra Measures (ETP + LT-LEDs). Under the BAU scenario, emissions could reach approximately 1.5 billion tCO₂e by 2060; the With Measures scenario reduces this to about 850 million tCO₂e; and the

With Extra Measures scenario reaches net-zero by 2060. These projections establish the analytical basis for integrating emissions pathways into national macro-economic planning, budgeting and future NDC updates.

A GHG impact assessment of Nigeria's Renewable Energy Feed-in Tariff (REFIT) policy (Output J) was carried out using the ICAT Renewable Energy Policy Assessment Guide in combination with the LEAP model. The assessment quantified the emission reduction potential of the policy under different scenarios, identified barriers to REFIT implementation and MRV gaps, and presented recommendations to overcome them. Following stakeholder input at the inception workshop, the scope was broadened to reflect the contribution of off-grid solar systems, and a pilot study on the integration of the emerging hydrogen sector was recommended for future updates.

2.6 Agriculture Sector

The agriculture component tailored MRV methodologies to Nigeria's farming systems and regional variations while ensuring compliance with IPCC requirements. Standardized methods were established for measuring emissions from key sub-sectors such as livestock and crop production, including the application of Tier 2 approaches for enteric fermentation that incorporate regional feeding regimes and livestock management practices. Data collection templates were designed for activity data such as livestock numbers and fertilizer application rates, and QA/QC protocols were integrated to assure data reliability. Stakeholder mapping brought government agencies, local governments, farmer cooperatives, research institutions and private sector actors into the framework, and training emphasized practical, scenario-based application of tools. The capacity building workshops highlighted the wide activity data gaps in both the livestock and crop sub-sectors, and it was agreed that the NCCC would provide the responsible national institutions with the detailed data requirements suitable for GHG emissions compilation.

2.7 Land Use, Land Use Change and Forestry (LULUCF) Sector

The LULUCF component developed a comprehensive framework for monitoring deforestation, afforestation and land-use change, leveraging satellite imagery and remote sensing technologies for time-series monitoring and aligning the sector's MRV efforts with Nigeria's REDD+ programme. The training component covered land use monitoring, the implementation of land use matrices, and methods for compiling emissions and removals across the classical land-use conversion categories, recognizing the sector's peculiarity as both a source and a sink. Collaboration pathways with forestry departments, enforcement agencies (for tracking illegal logging), the National Space Research and Development Agency and REDD+ stakeholders were mapped, and guidelines for estimating GHG emissions and carbon sequestration compatible with international standards were developed.

2.8 Waste Sector

Although no dedicated waste consultant was engaged, the Waste sector was fully covered under the project's cross-cutting outputs. A sectoral MRV guideline for Waste was developed as part of Output B, covering the legal and policy framework, key data requirements by source, data flow and QA/QC

processes for the sector. Substantial capacity was also built at the second training workshop, where dedicated sessions covered emissions from solid waste (open burning, landfills, incineration and biological treatment) and from domestic and industrial liquid effluents, the Common Reporting Format for each waste disposal and treatment category, and the framework for evolving and applying real national data to waste inventories, with a practical focus on landfills. The sessions identified the sources of activity data and emission factors for each category and highlighted the data gaps to be narrowed through stronger collaboration between the NCCC, sub-national authorities and waste management institutions, which are the primary holders of waste data.

2.9 The Unified National NDC Tracking Framework

A Unified National NDC Tracking Framework was developed and unveiled at the Final Workshop to monitor economy-wide mitigation progress against NDC 3.0 benchmarks. The framework covers Nigeria's NDC 3.0 targets and ambition, the requirements of the Enhanced Transparency Framework, the legal and institutional architecture for NDC tracking, the NDC indicator framework, tracking approaches and Common Tabular Format reporting, and the associated data flows, QA/QC and archiving systems. NDC 3.0 commits Nigeria to reducing greenhouse gas emissions by 29% by 2030 and 32% by 2035 relative to the 2018 baseline, while pursuing net-zero emissions by 2060. The framework transitions technical datasets into actionable tools for national planning, ministerial budgeting, climate policy design and climate finance mobilization.

2.10 Stakeholder Engagement, Validation and Adoption

Stakeholder engagement was sustained throughout the project life, from the inception workshop of 11 December 2024, through interviews, technical meetings and consultations with key experts and data providers, to the capacity building workshops of February 2026 and the Final Workshop of 1-2 July 2026. The Final Workshop attracted 147 participants drawn from Federal MDAs, nineteen State-level institutions, the private sector, civil society organizations, youth groups, professional bodies and the media. Participants validated and adopted all the technical outputs of the project and adopted a Communique reflecting the collective commitment to a nationally owned, transparent, credible and sustainable climate transparency framework. A high-level panel on Mainstreaming MRV into National Planning and Green Budgeting underscored the strategic value of the MRV system for reducing investment risks, attracting climate finance and transforming climate priorities into bankable, investment-ready projects.

Stakeholder input demonstrably shaped the technical work from the outset. Reactions and questions at the inception workshop led, among other things, to the broadening of the energy assessment to include off-grid solar systems; the recommendation of a pilot study on integrating the emerging hydrogen sector; the adoption of a cluster and trade association reporting model and simplified guidelines to carry SMEs along in the IPPU sector; the provision of tiered, sub-national access levels in the design of the GHG inventory management system; a mechanism to harmonise corporate real-time reporting with national formats; and the deployment of remote sensing in collaboration with enforcement agencies to capture illegal logging in the LULUCF framework.



Plate 3: Group photograph taken after the opening ceremony of the Final Workshop (1 July 2026)



Plate 4: Panel discussion on Mainstreaming MRV into National Planning and Green Budgeting (2 July 2026)

Table 5: Summary of Major Project Workshops

Workshop	Date and Venue	Participation	Key Outcome
Inception Workshop	11 December 2024; Sandalia Hotel, Abuja	About 98 participants	Project launched; roles clarified; work plan reviewed and adopted
Capacity Building Workshop 1 (NGHGI-MS and ETF Reporting Tools)	4-6 February 2026; NCCC Meeting Room (hybrid)	41 participants	First step in building national capacity on the NGHGI-MS Guidebook; activation date of July 2027 recommended
Capacity Building Workshop 2 (National GHG Inventories using a Combination of Tools)	11-13 February 2026; Reiz Continental Hotel, Abuja (hybrid)	64 participants	Hands-on inventory compilation capacity built across the five IPCC sectors
Final (Close-Out) and Validation Workshop	1-2 July 2026; Rockview Hotel Royale, Abuja (hybrid)	147 participants	All project outputs validated and adopted; Communique adopted; future actions agreed

3.0 Project Challenges and Solutions

Like any project of its scale and ambition, the ICAT Phase II project encountered challenges during implementation. In each case, practical solutions were deployed by the project team, working with the NCCC and the international consultants, to keep implementation on course. The principal challenges and the corresponding solutions are summarized in Table 6 and elaborated in the sub-sections that follow.

Table 6: Summary of Challenges and Proffered Solutions

S/N	Challenge	Solution Deployed / Proposed
1	Absence of legal and regulatory provisions for GHG inventory management: the Climate Change Act 2021 made no provision for the regulation of GHG inventories, and the NCCC lacks the mandate to make regulations, leaving inventory activities ad-hoc and unregulated.	Eighteen interim policies were proposed in the NGHGI-MS Guidebook to standardise inventory management, with the option for the NCCC to forward them to the National Assembly for conversion into regulatory provisions.
2	Wide activity data gaps and reliance on offshore datasets: national activity data is weak, with serious gaps over the last decade and near-complete dependence on international databases in some sectors, whose underlying assumptions are unknown.	A National GHG Inventories Data Flow System Responsibilities and Architecture was developed; a formal data request process (letters signed by the DG NCCC) with consultant-led follow-up was instituted; and a research agenda for new activity data collection and surveillance was proposed.
3	Lack of country-specific emission factors, constraining inventories to Tier 1 approaches with high uncertainty.	A structured research programme to systematically establish national emission factors across all sectors was proposed as the basis for migrating inventories from Tier 1 to higher tiers.
4	Key institutional entities not yet in existence: the NITSI, NSITs, NIRGE and State-level counterparts proposed under the NGHGI-MS institutional arrangement are not yet operational.	The Guidebook elaborates the steps for establishing each entity; dedicated group discussions at the training workshop developed activation modalities; and it was recommended that the NCCC set up a committee with the GHG inventory consultant to finalise activation ahead of the proposed 1 July 2027 commencement.
5	Funding for inventory activities not secured: the Climate Change Fund provided for in the Climate Change Act is not yet operational, and inventory activities have historically depended on ad-hoc donor funding.	Funding arrangements were proposed under which inventory activities are financed as part of mitigation and adaptation funding under the Act, complemented by Federal and State level budget provisions, donor funding and private sector support.
6	Fragmentation of the IPPU sector: many industries lack standardized methodologies for tracking emissions, QA/QC mechanisms are weak or non-existent, and institutional roles are unclear.	A reporting framework incorporating industrial clusters and trade associations was designed to streamline data collection; a phased approach prioritizes key sub-sectors, applying international default values until local data systems become

S/N	Challenge	Solution Deployed / Proposed
		robust; and simplified guidelines ensure SMEs are not excluded.
7	Uneven absorption of training and limited application of prior training: only a minority of trainees demonstrated full command of the systemic content, and many participants trained earlier had not yet applied the tools.	Future trainings are to be categorized into beginner, intermediate and advanced modular levels with clear progression pathways, delivered in small groups with extended hands-on sessions, and with separate tracks for data providers and inventory compilers.
8	Risk of staff turnover and post-project knowledge attrition in MDAs.	Strategic workforce planning, succession planning, knowledge management and the nomination of multiple representatives per institution were recommended and embedded in the agreed future actions of the Final Workshop.
9	Low completion of post-training feedback surveys (as low as 10% in one workshop), limiting the evidence base for training evaluation, with back-to-back workshops contributing to instrument mix-ups.	The NCCC is to put modalities in place to ensure trainees participate in all elements of future workshops, including feedback, and to space trainings and clarify evaluation instruments.
10	Institutional transition of the national climate change mandate from the FMEnv/DCC (the Phase I client) to the newly established NCCC.	Continuity was preserved through the retention of an experienced project coordination team, sustained engagement of DCC/FMEnv staff in project workshops, and the anchoring of the Project Steering Committee within the NCCC.
11	Scheduling and coordination pressures across a multi-component project involving numerous MDAs and consultants, with risks of bureaucratic delays.	A monthly coordination meeting of the National Coordinator, national and international consultants and the NCCC was maintained throughout; hybrid workshop formats widened participation; and the execution schedule was adjusted where necessary while safeguarding all deliverables through to validation.

3.1 Data-Related Challenges

The most pervasive challenge across all components was data. Nigeria's activity data remains weak, with serious gaps in the last ten or more years, and near-complete reliance on offshore datasets in some sectors for which there is no information on the assumptions used by the data providers. This creates a risk of significant under- or over-estimation of emissions. The country has also historically prepared inventories using Tier 1 methods that rely on default emission factors, which carry high uncertainty. The project responded on three fronts: institutionalizing data flows and responsibilities through the Data Flow System Responsibilities and Architecture report; embedding a formal data request and follow-up process led by the NCCC and supported by the consultants; and defining the research programme needed to generate national activity data and country-specific emission factors as a basis for tier migration.

3.2 Institutional and Funding Challenges

The institutional architecture required to sustain the inventory system beyond the project does not yet fully exist. Entities such as the NITSI, NSITs, NIRGE and their State-level counterparts must be established, and the Climate Change Fund must be made operational to provide predictable domestic financing. The project addressed these challenges by specifying, in the NGHGI-MS Guidebook, the concrete steps for establishing each entity, by facilitating stakeholder group discussions on activation modalities, and by proposing interim funding arrangements. All stakeholder groups converged on 1 July 2027 as a realistic activation date for the Guidebook and commencement of the first National Inventory Cycle.

3.3 Capacity-Related Challenges

Training delivery revealed significant variance in participants' baseline knowledge and in their absorption of systemic content. In the first capacity building workshop, only about 37% of survey respondents demonstrated a clear grasp of the workshop's primary focus on the NGHGI-MS and ETF, and group discussion outputs suggested that many participants lacked the experience required for the assigned tasks. In the second workshop, only 10% of participants completed the feedback survey, and questions posed during training suggested limited prior application of tools on which participants had previously been trained. These findings shaped the training-related recommendations presented in Sections 4 and 5, notably the move to tiered, modular, small-group training with structured post-training practice.

3.4 Sector-Specific Challenges and Solutions

3.4.1 Energy Sector

The energy component contended with the challenge of ensuring uniformity in GHG data collection across States, especially in regions with limited technical capacity; this was addressed through standardized data collection templates and targeted capacity-building workshops. Capturing the full market also proved challenging: the initial focus on grid-connected solar PV under the Feed-in Tariff assessment risked understating the contribution of off-grid systems, and the scope was accordingly broadened following stakeholder feedback. The assessment identified barriers to REFIT implementation and MRV gaps in the sector, for which specific recommendations were presented in the technical report.

3.4.2 IPPU Sector

Beyond the structural fragmentation summarized in Table 6, the IPPU component faced data unavailability in less-documented sub-sectors, the risk of excluding small and medium enterprises from MRV processes, and the need for the framework to remain adaptable to future industrial emission standards. These were addressed through a phased approach that prioritizes key sub-sectors while applying international default values in the interim; sector-specific workshops and simplified guidelines for SMEs; and a modular framework design that can absorb new regulations and emerging industries. A further challenge is that emissions from man-made compounds (HFCs,

PFCs, SF₆ and NF₃) are not yet included in the national emission inventory spreadsheet despite their very high global warming potentials; their inclusion was flagged as a priority for future inventory cycles.

3.4.3 Agriculture Sector

Agriculture presented the widest activity data gaps of any sector, compounded by the diversity of smallholder practices, strong regional variations and the difficulty of reaching rural farmers. The component responded with stratified sampling methods and community-based data collection approaches, region-specific modules within the MRV framework, and dissemination of guidelines through extension services and local NGOs. The training sessions confirmed wide gaps in livestock and crop activity data, and it was agreed that the NCCC would provide the responsible national institutions with the detailed data requirements suitable for GHG emissions compilation for each activity.

3.4.4 LULUCF Sector

Key challenges in the LULUCF sector included capturing data on illegal logging, monitoring deforestation trends over time, and incentivizing private investment in sustainable forestry. The framework responds by deploying remote sensing tools in collaboration with enforcement agencies, using satellite imagery to provide time-series data on deforestation and afforestation trends, and highlighting emission reductions from private projects that could qualify for carbon credits or tax incentives. Close coordination with REDD+ stakeholders ensures that methodologies and reporting formats are aligned rather than duplicated.

3.4.5 GHG Inventory Management

Nigeria's historical inventories, prepared from 1988 to 2022, revealed a remarkable divergence between the emission estimates of national teams (1988-2000) and offshore teams (2000-2022), attributable in large part to the absence of a comprehensive national inventory management system to guide preparation and reporting. The development of the NGHGI-MS Guidebook directly addresses this by establishing a single, documented national system with defined methods, tasks, responsibilities and quality controls.

4.0 Lessons Learnt

During the implementation of the ICAT Phase II project, numerous lessons were learnt that were useful for the smooth delivery of the project itself, and others that will be valuable for subsequent national and sectoral projects. This project consolidated and extended the learning curve begun under Phase I, and its lessons are presented below by theme and by project component.

4.1 Project Design and Coordination

- Building on prior phases pays dividends. Stocktaking of Phase I achievements enabled Phase II to target genuine gaps (IPPU, the GHGIMS, NDC tracking and ETP support) rather than duplicating effort, and the continuity of the coordination team and several consultants preserved institutional memory across phases and across the client transition from FMEnv/DCC to the NCCC.
- The inception workshop was vital for sensitizing stakeholders, clarifying roles and responsibilities, and securing consensus on the work plan. Stakeholder reactions at inception directly improved the technical scope: the energy assessment was broadened to include off-grid solar systems and a hydrogen pilot study was recommended; the IPPU framework adopted cluster and trade association reporting with simplified guidelines for SMEs; the GHGIMS design incorporated tiered sub-national access and harmonization of corporate real-time reporting; and the LULUCF framework integrated remote sensing with enforcement agencies to capture illegal logging. Consultative scoping at inception is therefore not a formality but a substantive quality-assurance step.
- Regular, structured coordination sustained delivery: the monthly meetings of the National Coordinator, national consultants, international consultants and the NCCC provided an effective mechanism for early identification and resolution of implementation issues.
- The dedication and proficiency exhibited by the national consultants and project personnel demonstrate that Nigeria already has the capacity to implement projects of this nature successfully with limited technical inputs from offshore experts. Technical support delivered collaboratively, from a standpoint of deep knowledge of the national context, facilitates national ownership and strategic decision-making.
- Successful, regularly implemented projects of this kind can fast-track Nigeria's preparedness to meet its climate change obligations, as evidenced by the breadth and seniority of institutional participation at the final workshop.

4.2 Capacity Building and Training

- One-off training does not create durable capacity. Only a handful of participants at the February 2026 trainings had used the IPCC software or other inventory tools despite prior training; structured frameworks for regular practical application, whether or not formal inventories are underway, are required to consolidate skills.

- Training must be tiered and modular. Future GHG inventory trainings should be categorised into beginner, intermediate and advanced levels, each with defined course content and progression modalities, hosted by the NITSI or through donor-funded projects at intervals prescribed by the NIMO.
- Small groups and extended hands-on sessions work best for inventory compilers, and data providers and inventory compilers have distinct needs that are best served by separate sessions.
- Training content must be matched to the audience: the finding that only about 37% of respondents grasped the systemic focus of the NGHGI-MS training indicates that participant selection, pre-training orientation and simpler terms of reference for group work are as important as the technical content itself.
- Feedback mechanisms need enforcement: with survey completion as low as 10%, the NCCC should put modalities in place to ensure trainees participate in all elements of workshops, including evaluation, and avoid scheduling back-to-back training that blur feedback attribution.
- Hybrid delivery widens participation, allowing international resource persons and remote stakeholders, including State institutions, to take part cost-effectively.

4.3 Data, Tools and Systems

- Explicit, a-priori definition of data needs is essential: the NCCC should provide National Statistical Institutions and data-supplying MDAs with detailed data requirements in the formats suitable for GHG inventory compilation and agree the conditions for meeting those needs in advance.
- A formal data request process, with letters signed by the Director-General specifying data types, formats and deadlines, combined with consultant-led follow-up, materially improves institutional response.
- Nationally developed tools enhance ownership and flexibility: sectoral Excel spreadsheets based on the subsisting IPCC Guidelines produced results comparable to the IPCC software and give the country choice in tool selection for each inventory cycle.
- Data retention, security and retrieval must be addressed through the centralized inventory management system and its archiving provisions to prevent the loss of institutional data between reporting cycles.
- Country-specific emission factors and improved activity data are the gateway to higher-tier inventories; the research agenda defined under the project should be funded and implemented as a priority.

4.4 Institutional Arrangements and Governance

- Policy-based interim frameworks are a valuable alternative where legislation lags: with the Climate Change Act silent on GHG inventories, the eighteen proposed policies provide a

workable basis for standardizing inventory management while the legislative pathway is pursued, echoing the Phase I lesson that executive-level governance frameworks can substitute for legislation in the near term.

- Institutional arrangements must be realistic and sequenced: proposing an initial three-year National Inventory Cycle, with a defined pathway to a one-year cycle within six years, acknowledges national circumstances rather than adopting timelines that cannot yet be met.
- Proposed institutions must be activated deliberately: identifying entities on paper is not sufficient; concrete steps, committed committees and target dates (1 July 2027 for the NGHGI-MS) are needed to bring them into operation.
- Sustainable domestic funding is fundamental: operationalizing the Climate Change Fund and mainstreaming climate and MRV financing into Federal and State budgets are necessary to end the ad-hoc, donor-dependent model of inventory preparation.
- Clear reporting lines through an apex institution work: anchoring coordination in the NCCC, with the Steering Committee, Desk Officer and In-Country Facilitator model, provided accountability and continuity throughout the project.

4.5 Sector-Specific Lessons

4.5.1 Energy Sector

- Scenario-based emission projections are powerful planning instruments: modelling BAU, With Measures and With Extra Measures pathways connected the MRV system directly to the Energy Transition Plan, NDC 3.0 and long-term net-zero planning, and gave policymakers a quantitative basis for choosing least-cost pathways.
- Policy impact assessment must reflect the full market: stakeholder feedback led to the inclusion of off-grid solar systems in the REFIT assessment, demonstrating the value of consultative scoping; barriers to REFIT implementation and MRV gaps must be addressed for the policy to deliver its projected reductions.
- Frameworks should be future proofed for emerging areas such as hydrogen, for which a pilot integration study was recommended.

4.5.2 IPPU Sector

- Fragmented industrial sectors are best engaged through clusters and trade associations, which streamline data collection and reduce reporting burdens on individual enterprises.
- A phased approach, prioritizing key sub-sectors and applying international default values until local data systems mature, allows reporting to commence without waiting for perfect data.
- MRV frameworks must be modular and adaptable to new regulations, standards and emerging industries, and simplified guidelines are needed to carry SMEs along.

- Attention must be paid to gases not yet in the inventory: emissions of HFCs, PFCs, SF6 and NF3, with very high global warming potentials, could substantially change the sector's profile as the economy grows.

4.5.3 Agriculture Sector

- Agriculture presents the widest activity data gaps; sustained investment in data generation, institutional coordination and stakeholder engagement, as emphasized at the final workshop, is required to narrow them.
- Tier 2 methods incorporating regional feeding regimes and management practices materially improve accuracy over generic Tier 1 approaches but depend on systematic national data collection.
- Reaching smallholders requires working through extension services, farmer associations and community-based data collection, with stratified sampling to capture the diversity of practices across agro-ecological zones.

4.5.4 LULUCF Sector

- Remote sensing and satellite imagery provide cost-effective, time-series evidence for monitoring deforestation, afforestation and land-use change, and should be institutionalized in collaboration with NASRDA and related agencies.
- Alignment with existing programmes such as REDD+ avoids duplication and leverages established stakeholder networks and methodologies.
- The sector's dual role as source and sink demands careful treatment of land-use conversion categories and carbon pools in training and compilation, and collaboration with enforcement agencies is needed to capture activities such as illegal logging.

4.5.5 Waste Sector

- Applying real national data during training (for example, landfill data in the waste sessions) grounds the learning, exposes actual data availability constraints and should be a standard feature of future inventory trainings.
- The waste sector requires distinct treatment of solid waste and liquid effluent categories, each with its own activity data sources, emission factors and Common Reporting Format requirements; a framework for evolving and applying real data to waste inventories was elucidated and should be institutionalised.
- Sub-national and municipal authorities are the primary holders of waste data and must be brought explicitly into the national data flow architecture for the sector's inventories to improve.

4.5.6 NDC Tracking

- A unified national tracking framework prevents fragmented, sector-by-sector monitoring and provides a single authoritative reference for measuring economy-wide progress against NDC 3.0 benchmarks.
- Designing NDC indicators in alignment with the ETF and Common Tabular Format reporting from the outset means data collected once can serve both national planning and international reporting, avoiding duplicate burdens on MDAs.
- Tracking systems acquire real value only when connected to decision-making: the technical walkthrough at the final workshop demonstrated how line MDAs can use the tracking matrices to record emission reduction data, evaluate performance against national targets and design sectoral policies.
- The legal and institutional architecture for NDC tracking, including data flows, QA/QC and archiving systems, should be defined ex ante rather than improvised after reporting obligations fall due.

4.5.7 GHG Inventory Management

- A documented management system (the NGHGI-MS Guidebook) transforms inventory preparation from an ad-hoc, externally driven exercise into a governed national process with defined tasks, responsibilities and timelines.
- Divergence between historical inventories prepared by national and offshore teams underscores the importance of a single national system, consistent methods and transparent documentation.
- Synchronizing system development with live reporting obligations (BTR preparation) ensures that capacity built is applied immediately and that the system is tested against real requirements.

4.6 Stakeholder Engagement, Ownership and Sustainability

- Early and sustained engagement of stakeholders across government, the private sector, civil society, academia, youth and the media fostered a strong sense of ownership, culminating in the unanimous validation and adoption of all project outputs and the Communique.
- Transparency has been reframed nationally as a strategic instrument, indispensable for evidence-based planning, green budgeting, investment de-risking, climate finance mobilization and participation in Article 6 carbon markets, rather than a mere compliance exercise.
- Treating project outputs as living documents, open to continual update as new information becomes available, encourages continued stakeholder input and keeps the framework current.
- Institutionalizing knowledge is as important as producing it: strategic workforce planning, succession planning, fellowship and mentorship programmes within MDAs, and the

mainstreaming of climate change and MRV into educational curricula are needed to prevent post-project knowledge attrition.

- Inclusive participation, extending to State governments, women, youth and persons with disabilities, broadens the constituency for climate transparency and strengthens sub-national data systems.

5.0 Recommendations and Conclusion

5.1 Recommendations

The following recommendations, drawn from the lessons learnt during project implementation and the resolutions of the Final Workshop, will further enhance the operationalization of the national MRV and climate transparency framework:

- Institutionalize the National MRV and Climate Transparency Framework across all relevant MDAs through formal administrative arrangements and sustained government ownership, and operationalize the National NDC Tracking Framework as the central platform for monitoring Nigeria's climate commitments.
- Strengthen the legal, institutional and regulatory frameworks supporting climate data collection, reporting, verification and accountability, including advancing the eighteen proposed inventory policies and, where appropriate, their conversion into regulatory provisions by the National Assembly.
- Establish the institutional entities proposed under the NGHGI-MS (NITSI, NSITs, NIRGE and State-level counterparts), constitute the committee recommended to finalize activation steps, and commence the first National Inventory Cycle by 1 July 2027.
- Operationalize the Climate Change Fund and mainstream climate and MRV financing into Federal and State annual budgeting processes to reduce reliance on short-term, project-based donor financing.
- Formalize data sharing arrangements among government institutions, the private sector and other stakeholders, expand digital climate data management systems, facility registries and QA/QC mechanisms, and fund the research programme for national activity data and country-specific emission factors.
- Continue investing in technical capacity development through tiered, modular training with structured post-training practice, alongside investment in software, specialized models and hardware, to fill existing gaps in knowledge and data.
- Maintain active stakeholder engagement across government and non-governmental institutions, including youth, women, persons with disabilities, academia, civil society and the private sector, and promote the use of transparency information for evidence-based policymaking and green budgeting.
- Mainstream the outputs of the ICAT Phase II project into future Biennial Transparency Reports, National Communications, NDC updates and other national climate reporting processes, and treat the adopted documents as living documents subject to continual improvement.

5.2 Conclusion

The ICAT Nigeria Phase II project has significantly strengthened Nigeria's climate transparency architecture. It has delivered sector-specific MRV guidelines across the five IPCC sectors; institutional and procedural guidelines defining roles, responsibilities, reporting timelines and data flows; the first National Greenhouse Gases Inventory Management System of the Federal Republic of Nigeria; a National NDC Tracking Framework; the integration of the IPPU sector into the national reporting architecture; emission projection models and policy impact assessments; and a substantial strengthening of the technical capacity of officers across relevant institutions. All outputs were validated and adopted by a broad coalition of national stakeholders at the Final Workshop of 1-2 July 2026.

The lessons learnt across the project, on data, institutions, funding, capacity building and stakeholder ownership, will be invaluable to the NCCC, sector stakeholders and the country at large as Nigeria moves from developing transparency frameworks to operating them. With the successful submission of the country's first Biennial Transparency Report, preparations for BTR2, and the implementation of NDC 3.0 under way, the systems and capacities built under this project position Nigeria to plan better, attract investment with greater confidence and implement climate policies grounded in evidence. The task ahead is implementation: activating the institutions, securing sustainable domestic financing, deepening capacity, and mainstreaming transparency into national planning, so that every tonne of CO₂e mitigated is accurately measured, reported and verified on the country's path to net-zero emissions by 2060.