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Technical analysis of the first biennial update report of Nigeria submitted on 17 March 2018

Summary report by the team of technical experts


Summary

According to decision 2/CP.17, paragraph 41(a), Parties not included in Annex I to the Convention, consistently with their capabilities and the level of support provided for reporting, were to submit their first biennial update report (BUR) by December 2014. As mandated, the least developed country Parties and small island developing States may submit BURs at their discretion. This summary report presents the results of the technical analysis of the first BUR of Nigeria, conducted by a team of technical experts in accordance with the modalities and procedures contained in the annex to decision 20/CP.19.

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Abbreviations and acronyms

2006 IPCC Guidelines	<i>2006 IPCC Guidelines for National Greenhouse Gas Inventories</i>
AD	activity data
AFOLU	agriculture, forestry and other land use
BUR	biennial update report
CDM	clean development mechanism
CGE	Consultative Group of Experts on National Communications from Parties not included in Annex I to the Convention
CH ₄	methane
CO	carbon monoxide
CO ₂	carbon dioxide
CO ₂ eq	carbon dioxide equivalent
COP	Conference of the Parties
DCC	Department of Climate Change of Nigeria
EF	emission factor
GDP	gross domestic product
GHG	greenhouse gas
GWP	global warming potential
HFC	hydrofluorocarbon
ICA	international consultation and analysis
IPCC	Intergovernmental Panel on Climate Change
IPCC good practice guidance	<i>Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories</i>
IPCC good practice guidance for LULUCF	<i>Good Practice Guidance for Land Use, Land-Use Change and Forestry</i>
LULUCF	land use, land-use change and forestry
MRV	measurement, reporting and verification
N ₂ O	nitrous oxide
NA	not applicable
NAMA	nationally appropriate mitigation action
NC	national communication
NDC	nationally determined contribution
NE	not estimated
NIR	national inventory report
NMVOC	non-methane volatile organic compound
non-Annex I Parties	Parties not included in Annex I to the Convention
NO _x	nitrogen oxides
PFC	perfluorocarbon
PoA	programme of activities
QA/QC	quality assurance/quality control
Revised 1996 IPCC Guidelines	<i>Revised 1996 IPCC Guidelines for National Greenhouse Gas Inventories</i>
SF ₆	sulfur hexafluoride
TTE	team of technical experts
UNFCCC guidelines for the preparation of NCs from non-Annex I Parties	“Guidelines for the preparation of national communications from Parties not included in Annex I to the Convention”
UNFCCC reporting guidelines on BURs	“UNFCCC biennial update reporting guidelines for Parties not included in Annex I to the Convention”

I.

Introduction and process overview

A. Introduction

1. The process of ICA consists of two steps: a technical analysis of the submitted BUR and a facilitative sharing of views under the Subsidiary Body for Implementation, resulting in a summary report and record, respectively.
2. According to decision 2/CP.17, paragraph 41(a), non-Annex I Parties, consistently with their capabilities and the level of support provided for reporting, were to submit their first BUR by December 2014.
3. Further, according to paragraph 58(a) of the same decision, the first round of ICA is to commence for non-Annex I Parties within six months of the submission of the Parties' first BURs. The frequency of developing country Parties' participation in subsequent rounds of ICA, depending on their respective capabilities and national circumstances, and the special flexibility for small island developing States and the least developed country Parties, will be determined by the frequency of the submission of BURs.
4. This summary report presents the results of the technical analysis of the first BUR of Nigeria, undertaken by a TTE in accordance with the provisions on the composition, modalities and procedures of the TTE under ICA contained in the annex to decision 20/CP.19.

B. Process overview

5. In accordance with the mandate referred to in paragraph 2 above, Nigeria submitted its first BUR on 17 March 2018 as a stand-alone update report.
6. During the technical analysis, Nigeria clarified that it encountered challenges in relation to the timely availability of resources for preparing and submitting its BUR and that it submitted its NC2 in 2014, thus partially providing information expected to be provided in its first BUR.
7. The technical analysis of the BUR took place from 20 to 24 August 2018 in Bonn and was undertaken by the following TTE, drawn from the UNFCCC roster of experts on the basis of the criteria defined in decision 20/CP.19, annex, paragraphs 2–6: Ms. Patience Dampsey (former member of the CGE from Ghana), Ms. Mausami Desai (member of the CGE from the United States of America), Mr. Stephen King'uyu (former member of the CGE from Kenya), Ms. Eva Krtkova (Czechia), Mr. Lawrence Mashungu (Zimbabwe), Mr. Koki Okawa (Japan), Mr. Sachidananda Satapathy (former member of the CGE from India) and Mr. Ching Tiong Tan (Malaysia). Ms. Desai and Mr. Tan were the co-leads. The technical analysis was coordinated by Mr. Tomoyuki Aizawa, Ms. Alma Jean and Mr. Sohel Pasha (secretariat).
8. During the technical analysis, in addition to the written exchange, through the secretariat, to provide technical clarifications on the information reported in the BUR, the TTE and Nigeria engaged in consultation¹ on the identification of capacity-building needs for the preparation of BURs and participation in the ICA process. Following the technical analysis of Nigeria's first BUR, the TTE prepared and shared a draft summary report with Nigeria on 22 November 2018 for its review and comment. Nigeria, in turn, provided its feedback on the draft summary report on 15 February 2019.
9. The TTE responded to and incorporated Nigeria's comments referred to in paragraph 8 above and finalized the summary report in consultation with the Party on 15 February 2019.

¹ The consultation was conducted via teleconferencing.

II. Technical analysis of the biennial update report

A. Scope of the technical analysis

10. The scope of the technical analysis is outlined in decision 20/CP.19, annex, paragraph 15, according to which the technical analysis aims to, without engaging in a discussion on the appropriateness of the actions, increase the transparency of mitigation actions and their effects and shall entail the following:

(a) The identification of the extent to which the elements of information listed in paragraph 3(a) of the ICA modalities and guidelines (decision 2/CP.17, annex IV) have been included in the BUR of the Party concerned (see chapter II.B below);

(b) A technical analysis of the information reported in the BUR, specified in the UNFCCC reporting guidelines on BURs (decision 2/CP.17, annex III), and any additional technical information provided by the Party concerned (see chapter II.C below);

(c) The identification, in consultation with the Party concerned, of capacity-building needs related to the facilitation of reporting in accordance with the UNFCCC reporting guidelines on BURs and to participation in ICA in accordance with the ICA modalities and guidelines, taking into account Article 4, paragraph 3, of the Convention (see chapter II.D below).

11. The remainder of this chapter presents the results of each of the three parts of the technical analysis of Nigeria's BUR outlined in paragraph 10 above.

B. Extent of the information reported

12. The elements of information referred to in paragraph 10(a) above include the national GHG inventory report; information on mitigation actions, including a description of such actions, an analysis of their impacts and the associated methodologies and assumptions, and the progress made in their implementation; information on domestic MRV; and information on support needed and received.

13. According to decision 20/CP.19, annex, paragraph 15(a), in undertaking the technical analysis of the submitted BUR, the TTE is to identify the extent to which the elements of information listed in paragraph 12 above have been included in the BUR of the Party concerned. The TTE considers that the reported information is mostly consistent with the UNFCCC reporting guidelines on BURs. Specific details on the extent of the information reported for each of the required elements are provided in annex I.

C. Technical analysis of the information reported

14. The technical analysis referred to in paragraph 10(b) above aims to increase the transparency of mitigation actions and their effects, without engaging in a discussion on the appropriateness of those actions. Accordingly, the focus of the technical analysis was on the transparency of the information reported in the BUR.

15. For information reported on national GHG inventories, the technical analysis also focused on the consistency of the methods used for preparing those inventories with the appropriate methods developed by the IPCC and referred to in the UNFCCC reporting guidelines on BURs.

16. The results of the technical analysis are presented in the remainder of this chapter.

1. Information on national circumstances and institutional arrangements relevant to the preparation of national communications on a continuous basis

17. As per the scope defined in paragraph 2 of the UNFCCC reporting guidelines on BURs, the BUR should provide an update to the information contained in the most recently submitted NC, including information on national circumstances and institutional

arrangements relevant to the preparation of NCs on a continuous basis. In their NCs, non-Annex I Parties report on their national circumstances following the reporting guidance contained in decision 17/CP.8, annex, paragraphs 3–5, and they could report similar information in their BURs, which are an update of their most recently submitted NCs.

18. Nigeria reported in its first BUR on the following in relation to its national circumstances: geographic profile, climate, topography and drainage, demography, economic profile, energy, agriculture, human health, transportation, telecommunications, manufacturing, power supply, wetlands, and environmental and economic challenges.

19. Nigeria transparently reported in its BUR the existing institutional arrangements relevant to the preparation of its NCs and BURs on a continuous basis. The description covers key aspects of the institutional arrangements, such as the legal status and roles and responsibilities of the overall coordinating entity, the involvement and roles of other institutions and experts, mechanisms for information and data exchange, QA/QC procedures, provisions for public consultation and other forms of stakeholder engagement, and future improvement plans. The Party reported that DCC, which is one of the six technical departments of the Federal Ministry of Environment, is the UNFCCC focal point serving as the coordinating institution for all climate change activities. DCC comprises four thematic divisions, each of which is responsible for a major thematic area of climate change: GHGs; mitigation; vulnerability and adaptation; and education, awareness and outreach. It is supported by and chairs the Interministerial Committee on Climate Change.

20. In its BUR (figure 4.1), Nigeria reported on its proposed domestic MRV system. The Party reported that some existing initiatives and capabilities can serve as the basis for the development of the domestic MRV system, after the appropriate improvements and modifications. However, information was not clearly reported on actions that the Party has already taken relating to the proposed MRV system. During the technical analysis, the Party clarified that DCC has commenced implementation of initial actions to establish a domestic MRV system and that its progress will be reported in the next BUR.

21. The Party clearly outlined in the BUR the institutional arrangements related to the proposed domestic MRV system, including the executing entity, the NAMA coordinating agency and the implementing entity. Under the Federal Ministry of Environment, DCC will coordinate an interministerial committee that will work with other relevant ministries, State and local governments, the private sector, civil society organizations, and educational and research organizations, as appropriate to specific activities. The interministerial committee will collate and integrate information on the implementation of climate change activities that it receives from all stakeholders, including on emissions, mitigation, and support needed and received. The GHG division of DCC will oversee all activities of the system for MRV of emissions, while the mitigation division will be responsible for mitigation (including NAMAs), supported by the GHG division. The mitigation division will track and follow the different steps in the MRV system. The Federal Ministry of Environment established a climate public expenditure and institutional review in its 2017 budget in order to develop a framework for identifying, reporting, monitoring, evaluating and accounting for all climate-related financial resources.

2. National greenhouse gas emissions by sources and removals by sinks

22. As indicated in table 1 in annex I, Nigeria reported information on its GHG inventory in its BUR mostly in accordance with paragraphs 3–10 of the UNFCCC reporting guidelines on BURs and paragraphs 8–24 of the UNFCCC guidelines for the preparation of NCs from non-Annex I Parties, contained in the annex to decision 17/CP.8.

23. Nigeria submitted its first BUR in 2018 and the GHG inventory reported is for 2015, which is consistent with the requirements for the reporting time frame.

24. Nigeria referenced its NIR during the technical analysis. However, the NIR has not been submitted to the secretariat and is not publicly available. During the technical analysis, the Party informed the TTE of its intention to submit the NIR as a stand-alone document with its second BUR. The TTE noted that including the relevant information from the NIR in the BUR could enable the TTE to better understand the information reported.

25. GHG emissions and removals for the BUR covering the 2015 inventory were estimated using tier 1 methodology from the 2006 IPCC Guidelines and the IPCC good practice guidance (for industrial processes). The TTE commends the Party for using the more recent 2006 IPCC Guidelines.

26. With regard to the methodologies used, information was reported for the energy, industrial processes, AFOLU and waste sectors. Nigeria indicated in its BUR that some subcategories were not reported due to lack of AD (see para. 27 below). For emission estimation, IPCC tier 1 methodologies and default EFs were applied. Where emissions were estimated, AD were collected from national sources (National Petroleum Corporation, National Bureau of Statistics, annual statistical bulletins, Cement Manufacturers' Association of Nigeria). Where AD were not available, international data sources such as the International Energy Agency, the database of the Food and Agriculture Organization of the United Nations and the World Bank were used.

27. Information on the Party's total GHG emissions by gas for 2015 is outlined in table 1. The total national emissions, including removals, amounted to 712,638 Gg CO₂ eq. Information on HFCs, PFCs and SF₆ was not reported. During the technical analysis, the Party clarified that emissions of those gases were not reported because of a lack of relevant AD. The Party also clarified that, following improvements in the collection and archiving of AD, the estimation of F-gases will be reported in its next BUR. The TTE noted that reporting this information on F-gases in the BUR could enhance the completeness of the information reported.

Table 1
Greenhouse gas emissions by gas of Nigeria for 2015

<i>Gas</i>	<i>GHG emissions (Gg)</i>
CO ₂	586 807
CH ₄	4 205
N ₂ O	121
HFCs	NE
PFCs	NE
SF ₆	NE
Other	NE

28. Other emissions reported include 738 Gg NO_x, 19,516 Gg CO, 3,069 Gg NMVOCs and 88 Gg sulfur dioxide.

29. Nigeria applied notation keys in tables where numerical data were not provided. The use of notation keys was consistent with the 2006 IPCC Guidelines. Notation keys were used to report F-gases; however, information on why emissions were not estimated was not reported. The TTE noted that reporting information in the BUR on the approach to applying notation keys could facilitate a better understanding of information reported.

30. Nigeria reported comparable information addressing the tables included in annex 3A.2 to the IPCC good practice guidance for LULUCF and the sectoral reporting tables annexed to the Revised 1996 IPCC Guidelines.

31. The shares of emissions that different sectors contributed to the total national emissions including AFOLU as reported by Nigeria for 2015 are reflected in table 2.

Table 2
Shares of greenhouse gas emissions by sector of Nigeria for 2015

<i>Sector</i>	<i>GHG emissions (Gg CO₂ eq)</i>	<i>Share (%)</i>
Energy	201 319	28.2
Industrial processes	13 267	1.9
AFOLU	476 949	66.9
Waste	21 103	3.0
Total	712 638	100.0

32. For the energy sector, information was clearly reported on the types of fuel used in the country. The BUR includes useful tables with detailed information on consumption of fuels. The methodology from the 2006 IPCC Guidelines was applied for the estimation of emissions using default EFs and tier 1 methodologies. Nigeria also reported fugitive emissions from fuels (category 1.B) in its BUR.

33. For industrial process emissions, the source categories reported are mineral industry (2.A), chemical industry (2.B) and metal industry (2.C). For the estimation, the Party used both the 2006 IPCC Guidelines and the IPCC good practice guidance. Tier 1 methodologies and default EFs were used for the estimation.

34. For the AFOLU sector, Nigeria reported GHG emissions and removals for 2000–2015. Overall, the net emissions from the AFOLU sector increased from 380,514 Gg CO₂ eq in 2000 to a maximum of 511,201 Gg CO₂ eq in 2014, with a reduction to 479,571 Gg CO₂ eq in 2015. However, the TTE observed an inconsistency in the total emissions for the AFOLU sector for 2015 regarding the information reported in tables 2.52 and 2.5 of the BUR (479,571 Gg CO₂ eq and 476,949 Gg CO₂ eq, respectively). Emissions from forest land remaining forest land represented 88 per cent of emissions in 2015, while the next largest contributors were livestock and aggregated sources and non-CO₂ emissions from land. Information was not reported on land uses other than forest land remaining forest land, and emissions from deforestation were not reported. During the technical analysis, Nigeria clarified that the lack of reliable national AD restricted the emission estimation for land use to the forest land remaining forest land category only. The TTE noted that reporting such information and other land uses, and separating forest land remaining forest land from forest land converted to other land uses, in the BUR could facilitate a better understanding of the information reported.

35. For the waste sector, CH₄ and N₂O emissions from wastewater treatment and discharge (4.D) were identified as key categories. Nigeria reported information on solid waste disposal (4.A) and wastewater treatment and discharge (4.D) using default EFs and tier 1 methodologies from the 2006 IPCC Guidelines. Detailed AD and the methodologies applied were reported in the BUR.

36. The information reported in the BUR does not provide an update of the second NC, which addressed anthropogenic emissions and removals for 2000. However, the information reported includes sectoral tables for 2015. During the technical analysis, Nigeria provided sectoral tables for 2000–2014. Further, the Party reported for 2015 using methodologies from the 2006 IPCC Guidelines, whereas the previous national inventory was prepared using the Revised 1996 IPCC Guidelines. The TTE noted that reporting the sectoral tables for 2000–2014 in the BUR could facilitate a better understanding of the information reported.

37. Nigeria described in its BUR the institutional framework for the preparation of its 2015 GHG inventory. The Federal Ministry of Environment is the governmental body responsible for climate change policies and for Nigeria's GHG inventory. One of the four divisions of DCC is responsible for preparing the GHG inventories for reporting under the Convention. According to the Party, it lacked a fully fledged GHG inventory management system and practical institutional arrangements when the GHG inventory was prepared for its first BUR. This was because previous inventories were prepared on an ad hoc basis with the support of international consultants. Nigeria did not report procedures and arrangements undertaken to collect and archive data for the preparation of its national GHG inventories. During the technical analysis, the Party clarified its hope that, with the current effort of DCC

to institutionalize data collection and archiving in the country and with adequate funding, it will be able to overcome the present challenges associated with the collection and archiving of data for its national GHG inventories. The Party also clarified that it compiled its latest GHG inventory as per the existing inventory management system and institutional arrangements and intends to make improvements for future compilations as per the national GHG inventory improvement plan included in chapter 2.3.11 of its BUR. The TTE noted that reporting this information on procedures and arrangements undertaken to collect and archive data for the preparation of the national GHG inventories could facilitate a better understanding of the information reported.

38. Nigeria reported key category analyses performed for both level and trend in relation to GHG emissions. The key category analysis was applied using the IPCC good practice guidance and the IPCC good practice guidance for LULUCF. Overall, it identified 15 key categories for the level assessment and 13 key categories for the trend assessment. The three most significant key categories for the level assessment of CO₂ in 2015 were forest land remaining forest land, energy industries (gaseous fuels) and road transportation, which contributed 58.7, 7.3 and 4.7 per cent of the total emissions, respectively. For the trend assessment, forest land remaining forest land, energy industries (gaseous fuels) and manufacturing industries and construction (gaseous fuels) are the most important key categories, contributing 41, 20.5 and 10 per cent, respectively, to the trend.

39. The BUR provides general information on QA/QC measures in chapters 2.3.5 and 2.3.6. The inventory compilers were responsible for the implementation of QA/QC activities, with support from DCC for coordinating QA/QC and verification activities such as data collection, documentation and archiving; reviewing progress reports for completeness and compliance with standards; following up to ensure that the required QA/QC and verification procedures were followed; and ensuring a synergistic effort among the different teams working on the inventory, mitigation and MRV components. DCC also facilitated technical reviews and capacity-building during the QA/QC. Table 2.3 of the BUR provides information on general QC procedures followed. The experts who conducted the QA process were not directly involved in the inventory preparation.

40. Nigeria reported information on CO₂ fuel combustion using both the sectoral and the reference approach. The difference in estimates between the sectoral and the reference approach for 2015 is 0.6 per cent; however, the maximum difference between the two approaches occurred in 2001 (11.4 per cent).

41. Information was reported in the BUR on international aviation and marine bunker fuels. International aviation contributed 100 per cent of the emissions in 2015, because the Party did not record the fuel sales of marine bunkers for that year. Information on marine bunkers was reported as zero for 2015, while values are reported for other years (2000, 2001, 2005, 2009–2012 and 2014). The time series (provided in table 2.33 of the BUR) was inconsistent with the AD for international marine bunker fuels. During the technical analysis, Nigeria clarified that this inconsistency could be attributed to the different data sources used, the use of AD available in the country and the fact that emissions from aviation and marine bunker fuels were not disaggregated. The Party informed the TTE of its intention to enhance data quality in the future and to reallocate fuels and calculate estimates as necessary for the next inventory. The TTE noted that reporting such information in the BUR could facilitate a better understanding of the information reported.

42. Nigeria reported information on its use of GWP values consistent with those provided by the IPCC in its Second Assessment Report based on the effects over a 100-year time-horizon of GHGs.

43. Nigeria reported qualitative information on the uncertainty assessment (level) of its national GHG inventory. The default range of 5 per cent uncertainty for AD was applied; however, further uncertainty assessment was not provided. During the technical analysis, the Party reported that, owing to the lack of original AD, it was difficult to report an uncertainty assessment that is consistent with IPCC guidance. The TTE noted that reporting in the BUR such information on the uncertainty assessment could facilitate a better understanding of the information reported.

44. The TTE noted that the transparency of the information reported in the BUR on GHG inventories could be enhanced by addressing the areas noted in paragraphs 24, 27, 29, 34, 36, 37, 41 and 43 above.

3. Mitigation actions and their effects, including associated methodologies and assumptions

45. As indicated in table 2 in annex I, Nigeria reported in its BUR, mostly in accordance with paragraphs 11–13 of the UNFCCC reporting guidelines on BURs, information on mitigation actions and their effects, to the extent possible.

46. The information reported provides a clear and comprehensive overview of the Party's mitigation actions and their effects. In its BUR, Nigeria frames its national mitigation planning and actions within the context of national policies such as the National Climate Change Policy and Response Strategy, which has been developed to foster a low-carbon, high-growth economic development path and for building a climate-resilient society. Other key policies include the National Energy Policy 2013, which provides the framework for sustainable energy development in Nigeria; the National Renewable Energy and Energy Efficiency Policy, which outlines the optimal utilization of the nation's energy resources for sustainable development; and the Renewable Energy Master Plan, which articulates a road map for national development through the accelerated exploitation and penetration of renewable energy. Further, the Party reported that key emission categories include the energy and AFOLU sectors, and that significant scope exists for mitigation actions such as reducing flaring in the oil and gas industry and using biomass from forest land. Nigeria underscored that the use of biomass from forest land needs to be integrated with actions relating to the socioeconomic status of the population, particularly the poor, and that such actions should encompass the needs of the growing population.

47. Nigeria reported a summary of its mitigation actions in tabular format in accordance with decision 2/CP.17, annex III, paragraph 11.

48. Consistently with decision 2/CP.17, annex III, paragraph 12(a), Nigeria reported the names of mitigation actions or group of actions, coverage (sector and gases) and progress indicators in table 3.2 (implemented or planned by Nigerian stakeholders), table 3.3 (implemented using its own resources and through stand-alone CDM project activities) and table 3.4 (PoAs). However, only the names of mitigation actions or groups of actions and sectors were reported in table 3.1 (mitigation actions planned and included in its NDC for later implementation). A description of mitigation actions, as well as quantitative goals, was clearly reported in tables 3.3 and 3.4, while only a description of mitigation actions was reported in table 3.2 and quantitative goals were reported in table 3.1. During the technical analysis, Nigeria informed the TTE of its plans to submit detailed information on quantitative goals in its next BUR. The Party clarified that the gaps in reporting were due to the lack of a suitable archiving system in the country to track mitigation actions and record the outcomes, including a quantitative estimation of emissions avoided. The Party also clarified that it still lacks AD and sufficient knowledge to construct baselines for quantifying emissions at various levels, notably at the facility or plant level. The TTE noted that reporting in the BUR information on coverage (sector and gases), progress indicators, a description of mitigation actions, and quantitative goals for all mitigation actions or group of actions could facilitate a better understanding of the information reported.

49. Regarding the mitigation actions planned and included in its NDC for later implementation, Nigeria did not report in the BUR information on the methodologies used for estimating the impacts of the mitigation actions or on the underlying assumptions. During the technical analysis, the Party indicated that the challenges associated with domestic MRV contributed to the limitations on reporting such information, and that, with recent internal efforts to improve the reporting on mitigation, some level of capacity has been built. According to the Party, relevant information will be provided in subsequent BURs. The TTE noted that reporting in the BUR such information on methodologies and underlying assumptions could facilitate a better understanding of the information reported. The objectives and steps taken to implement the mitigation actions were reported. Information reported in the BUR on results achieved includes both estimated emission reductions and estimated outcomes (in table 3.1). The mitigation actions are mainly in the areas of economy-

wide energy efficiency and efficient gas power stations, with estimated emission reductions amounting to 179 million and 102 million t CO₂ eq per year, respectively, in 2030. These planned mitigation actions are to be implemented unconditionally using national resources and are expected to reduce emissions by 20 per cent compared with the ‘business as usual’ scenario. In addition, with external support the Party expects possible further emission reduction by 45 per cent compared the ‘business as usual’ scenario. According to Nigeria, emissions are expected to remain at the current rate of 2 t CO₂ eq per capita in 2030 with annual economic growth of 5 per cent. Without measures, per capita emissions would be expected to reach 3 t CO₂ eq.

50. Regarding mitigation actions implemented or planned by Nigerian stakeholders, Nigeria reported 20 mitigation actions (in table 3.2 of its BUR). However, “NA” was indicated for the methodologies used for estimating the impacts of the mitigation actions and underlying assumptions. During the technical analysis, Nigeria clarified that “NA” was used because of the absence of a suitable national archiving system to track and record the outcomes of mitigation actions, and the lack of AD and knowledge to construct baselines for quantifying emission reductions. The TTE noted that reporting in the BUR such information on methodologies and assumptions could facilitate a better understanding of the information reported. The actions of Nigerian stakeholders include the policies, options and actions that form the context in which the Nigerian Government mitigates climate change. Information on the objectives of the mitigation actions and on the steps taken to implement them was clearly outlined in table 3.2 of the BUR. Information was also reported on the results achieved, mainly qualitative outcomes and co-benefits, including the employment generated. An energy efficiency programme (clean cook stoves and solar lighting systems) has more than 1.3 million women registered, 14 power purchase agreements were initiated for about 1,125 MW renewable energy supply to the grid, nine landfill projects have been completed under the Lagos Waste Management Authority, and Lagos Bus Rapid Transit reduced the ambient concentration of pollutants and generated 1,000 direct and over 500,000 indirect jobs.

51. Regarding ongoing mitigation actions implemented using its own resources and through stand-alone CDM project activities and PoAs, Nigeria reported 11 and 7 mitigation actions in tables 3.3 and 3.4 of the BUR, respectively. The Party reported the methodologies used for estimating the impacts of the mitigation actions. Details on the underlying assumptions were clearly reported in the BUR. The 11 mitigation actions implemented as stand-alone CDM project activities and reported in table 3.3 of the BUR comprise eight project activities in the energy sector (oil and gas, energy generation, energy efficiency and renewable energy), two project activities in the waste sector and one project activity in manufacturing industries. All seven mitigation actions implemented as PoAs and reported in table 3.4 of the BUR are in the energy sector, comprising one each on the mass transit system and energy efficiency in domestic lighting and five on sustainable biomass exploration for improved cooking. The objectives of the mitigation actions, and information on the steps taken to implement them, were reported. In addition to qualitative information on the results achieved by the 11 mitigation actions listed as stand-alone CDM project activities and the 7 listed as PoAs, the Party reported total estimated emission reductions of 6,967 and 215 Gg CO₂ eq per year, respectively. The Party also reported the implementing entities and co-benefits for all actions.

52. Nigeria provided information on its involvement in international market mechanisms as a Party to the Kyoto Protocol. Nigeria reported 11 stand-alone CDM project activities and seven PoAs as part of its mitigation actions (see para. 51 above).

53. Nigeria reported information that is consistent with the reporting on domestic MRV arrangements in accordance with decision 2/CP.17, annex III, paragraph 13. It reported on its planned arrangements to integrate the various components, as outlined in paragraph 21 above. The Party reported that MRV of NAMAs is essential for tracking progress and to facilitate backstopping mitigation action. Further, it will help to provide information on, and to understand and correct deviations between, projected and actual performance, which will trigger the relevant learning process. The Party reported detailed information on its expectations for measurement (e.g. to enable the country to compute GHG emission reductions and removals), reporting (e.g. the emission reduction achievements, updated data on baselines) and verification including supported NAMAs (e.g. to build trust and confidence

among stakeholders and provide opportunities to improve on measurement and reporting). The Federal Ministry of Environment, through its mitigation division, will have overall responsibility for MRV, including NAMAs, supported by the GHG inventory division. The mitigation division will be responsible for tracking and following the different steps of MRV of mitigation actions (as outlined in chapter 4.7 and figure 4.4 of the BUR). The Party reported that details on the implementation of this system will be included in the next BUR.

54. The TTE noted that the transparency of the information reported in the BUR on mitigation actions and their effects could be enhanced by addressing the areas noted in paragraphs 48–50 above.

4. Constraints and gaps, and related technology, financial, technical and capacity-building needs, including a description of support needed and received

55. As indicated in table 3 in annex I, Nigeria reported in its BUR, completely in accordance with paragraphs 14–16 of the UNFCCC reporting guidelines on BURs, information on finance, technology and capacity-building needs and support received.

56. Nigeria reported information on constraints and gaps, and related financial, technical and capacity-building needs, in accordance with decision 2/CP.17, annex III, paragraph 14. In its BUR (table 5.1), Nigeria identified existing gaps in information on mitigation actions and their effects as a constraint on its reporting on key factors such as progress indicators, steps taken or envisaged, progress of implementation and results achieved. Nigeria reported in table 5.2 of its BUR the key gaps and constraints in relation to its MRV arrangements, with key activities for addressing the gaps. Nigeria also reported, in table 5.5 of its BUR, its financial, technical and capacity-building needs, which are primarily in the areas of diversification of the economy, GHG inventories, and the energy, agriculture and forestry, and transport sectors. Nigeria further reported (in table 4.2 of its BUR) gaps and barriers related to the implementation of NAMAs and other mitigation actions in the area of capacities, technical skills and data availability. During the technical analysis, Nigeria provided additional information on key challenges and needs, such as designing and implementing a systematic methodology for identifying constraints, gaps and needs and translating the identified needs into financial, technical and capacity-building needs. The TTE noted that reporting this information in the BUR could facilitate a better understanding of the information reported.

57. Nigeria reported information on financial resources, technology transfer, capacity-building and technical support received in accordance with decision 2/CP.17, annex III, paragraph 15. It reported in the BUR that cumulatively it has leveraged about USD 800 million in multilateral funds for climate change projects, while annual federal budgetary allocations are used as counterpart funding in some cases. Table 5.3 of the BUR outlines support received from bilateral and multilateral agencies including the Global Environment Facility for various sectors and thematic areas. Table 5.4 of the BUR provides examples of private-sector funding in Nigeria. In its BUR, Nigeria reported that it received USD 352,000 from the Global Environment Facility and in-kind support of USD 50,000 from the Federal Government of Nigeria for the preparation of its first BUR. The information reported indicates that Nigeria received capacity-building and technical support from the United Nations Development Programme and the United Nations Environment Programme to facilitate its use of the 2006 IPCC Guidelines to prepare its GHG inventory. The Party also benefited from a training workshop on NCs organized by the CGE for non-Annex I Parties. The TTE commends Nigeria for the extensive and clear reporting on support received.

58. Nigeria reported information on nationally determined technology needs with regard to the development and transfer of technology in accordance with decision 2/CP.17, annex III, paragraph 16. In its BUR Nigeria reported that it has not conducted an in-depth technology needs assessment to address climate change. Regarding technology transfer, Nigeria acknowledged the importance of technology transfer in its efforts to mitigate and adapt to climate change. Although the Party has not conducted an in-depth technology needs assessment, it identified some features relating to technology transfer in chapter 5.2.4 of the BUR. During the technical analysis, Nigeria clarified that a technology needs assessment has not been conducted due to lack of capacity and unavailability of resources. Nigeria anticipates that the assessment will be conducted within the framework of the preparation of its NC4.

The TTE noted that reporting this information in the BUR could facilitate a better understanding of the information reported.

5. Any other information

59. Nigeria reported some information on its sectors that are vulnerable to the impacts of climate change. Its response to climate change impacts has focused on increasing resilience and managing unavoidable impacts by implementing its National Adaptation Strategy and Plan of Action for Climate Change. It is working with all stakeholders to improve awareness, mobilize communities, reduce the impacts of climate change on key sectors and communities, and integrate climate change adaptation into national, sectoral, State and local government planning.

D. Identification of capacity-building needs

60. In consultation with Nigeria, the TTE identified the following needs for capacity-building that could facilitate the preparation of subsequent BURs and participation in ICA:

- (a) Related to GHG inventories:
 - (i) Enhance national capacity to prepare reliable national AD on F-gases and land uses other than forest land remaining forest land, and to separate forest land remaining forest land from forest land converted to other land uses;
 - (ii) Enhance national capacity to establish consistent methods for estimating emissions to facilitate the preparation of the time series and to establish a data archiving system;
 - (iii) Enhance national capacity for data collection and archiving for all categories reported in the GHG inventory;
 - (iv) Enhance national capacity to identify data specific to emissions from international aviation and marine bunker fuels;
 - (v) Enhance national capacity to undertake uncertainty assessment and report thereon once the relevant AD are available;
- (b) Related to mitigation actions and their effects:
 - (i) Enhance the capacity of DCC and relevant stakeholders implementing mitigation actions to report methodologies, and to design, assess and quantify the effects of mitigation actions in an accurate, consistent, transparent and complete manner, which would facilitate tracking the progress of mitigation actions and assigning effects to individual policies and measures where multiple actions are involved;
 - (ii) Establish a sustainable archiving system to enable the Party to collect and report information on the progress of mitigation actions and results achieved;
 - (iii) Develop a sustainable monitoring system or instrument to facilitate information flow and support MRV of mitigation actions involving relevant stakeholders;
 - (iv) Develop the capacity of DCC and key stakeholders implementing mitigation actions to report on assumptions related to mitigation actions;
 - (v) Develop the capacity of DCC to use the mechanism established by Article 6, paragraph 4, of the Paris Agreement to enhance the Party's mitigation effort;
- (c) Related to needs and support:
 - (i) Institutional strengthening and capacity-building for conducting technology needs assessment;
 - (ii) Develop institutional and human capacity to track technology support received;

(d) Related to cross-cutting issues: institutional strengthening and enhancing the capacity of the staff of the Federal Ministry of Environment and DCC to coordinate and collaborate with other relevant institutions in the proposed MRV system.

61. The TTE noted that, in addition to those identified during the technical analysis, Nigeria reported a comprehensive list of capacity-building needs in table 5.5 of its BUR in the main thematic areas of:

- (a) Diversifying the economy;
- (b) The GHG inventory;
- (c) Energy;
- (d) Agriculture and forestry;
- (e) Transport.

III. Conclusions

62. The TTE conducted a technical analysis of the information reported in the first BUR of Nigeria in accordance with the UNFCCC reporting guidelines on BURs. The TTE concludes that the reported information is mostly consistent with the UNFCCC reporting guidelines on BURs and provides an overview of national circumstances and institutional arrangements relevant to the preparation of NCs on a continuous basis; the national inventory of anthropogenic emissions by sources and removal by sinks of all GHGs not controlled by the Montreal Protocol; mitigation actions and their effects, including associated methodologies and assumptions; constraints and gaps and related financial, technical and capacity-building needs, including a description of support needed and received; the level of support received to enable the preparation and submission of BURs; proposed domestic MRV; and any other information relevant to the achievement of the objective of the Convention. The TTE concluded that the information analysed is mostly transparent.

63. Nigeria reported information on the institutional arrangements relevant to the preparation of its BURs. DCC, which is one of the technical departments of the Federal Ministry of Environment, is the UNFCCC focal point and responsible for climate change activities in the country. Under the Interministerial Committee on Climate Change, DCC and its four thematic divisions coordinate and collaborate with other climate-relevant ministries, agencies and stakeholders in the preparation of NCs and BURs. Nigeria has taken significant steps to create institutional arrangements that allow for the sustainable preparation of its BURs, including organizational improvements and knowledge-sharing procedures to facilitate sectoral information transfer.

64. In its first BUR, submitted in March 2018, Nigeria reported information on its national GHG inventory for 2015, which included GHG emissions and removals of CO₂, CH₄ and N₂O for relevant sources and sinks as well as the precursor gases. However, owing to lack of AD, not all categories were reported. Estimates of F-gases were not provided; instead the notation key “NE” was used. The inventory was developed on the basis of the 2006 IPCC Guidelines. The total GHG emissions for 2015 were reported as 712,638 CO₂ eq (including AFOLU). The Party identified 15 key categories for the level assessment and 13 key categories for the trend assessment, with CO₂ and forest land remaining forest land identified as the main gas and key category, respectively.

65. Nigeria reported information on mitigation actions and their effects in the context of the National Climate Change Policy Response and Strategy, which was developed to foster economic growth and for building a climate-resilient society. Information was reported on results achieved, including estimated outcomes, emission reductions and co-benefits. Through its NDC, Nigeria is seeking to achieve an unconditional 20 per cent reduction, with the possibility of reaching a 45 per cent reduction, of per capita emissions below the projected ‘business as usual’ scenario by 2030. Among the key economy-wide measures identified in the NDC, energy efficiency accounts for the highest expected emission reduction, of 179 million t CO₂ eq per year in 2030. Nigeria reported various projects implemented by Nigerian stakeholders that have sustainable co-benefits, including employment generation, improved

access to modern energy, energy security and improved health due to air quality improvements. Nigeria also reported CDM project activities as part of its mitigation actions, focusing mainly on energy, with total emission reductions of 6,967 Gg CO₂ eq per year. The Party further reported mitigation actions focusing on sustainable exploration for improved biomass, transport and energy-efficient lighting. The implemented actions (listed as PoAs) account for a total emission reduction of 215 Gg CO₂ eq per year.

66. Nigeria reported information on key constraints, gaps and related needs. The BUR clearly identified the needs related to the development of the national GHG inventory. Information on support received and needed was reported. The Party also reported the challenge of establishing a standardized and sustainable system for monitoring financial support received. Information on technology needs and technology support received was also reported in the BUR.

67. The TTE, in consultation with Nigeria, identified the 13 capacity-building needs listed in chapter II.D above that aim to facilitate reporting in accordance with the UNFCCC reporting guidelines on BURs and participation in ICA in accordance with the ICA modalities and guidelines, taking into account Article 4, paragraph 3, of the Convention. Nigeria identified the following as priority capacity-building needs:

(a) The capacity-building needs related to GHG inventories listed in paragraph 60(a)(ii–iii), 60(a)(i) and 60(a)(iv–v) above were identified as being of immediate, medium-term and long-term priority, respectively;

(b) The capacity-building needs related to mitigation actions and their effects listed in paragraph 60(b)(i–iii), 60(b)(iv) and 60(b)(v) above were identified as being of immediate, medium-term and long-term priority, respectively;

(c) The capacity-building needs related to needs and support listed in paragraph 60(c) above were identified as being of medium-term priority;

(d) The capacity-building need related to cross-cutting issues listed in paragraph 60(d) above was identified as being of long-term priority.

Annex I

Extent of the information reported by Nigeria in its first biennial update report

Table 1

Identification of the extent to which the elements of information on greenhouse gases are included in the first biennial update report of Nigeria

<i>Decision</i>	<i>Provision of the reporting guidelines</i>	<i>Yes/partly/ no/NA</i>	<i>Comments on the extent of the information provided</i>
Decision 2/CP.17, paragraph 41(g)	The first BUR shall cover, at a minimum, the inventory for the calendar year no more than four years prior to the date of the submission, or more recent years if information is available, and subsequent BURs shall cover a calendar year that does not precede the submission date by more than four years.	Yes	Nigeria submitted its first BUR in March 2018; the GHG inventory reported is for 2015.
Decision 2/CP.17, annex III, paragraph 4	Non-Annex I Parties should use the methodologies established in the latest UNFCCC guidelines for the preparation of NCs from non-Annex I Parties approved by the COP or those determined by any future decision of the COP on this matter.	Yes	Nigeria used the 2006 IPCC Guidelines.
Decision 2/CP.17, annex III, paragraph 5	The updates of the section on national inventories of anthropogenic emissions by sources and removals by sinks of all GHGs not controlled by the Montreal Protocol should contain updated data on activity levels based on the best information available using the Revised 1996 IPCC Guidelines, the IPCC good practice guidance and the IPCC good practice guidance for LULUCF; any change to the EF may be made in the subsequent full NC.	Yes	
Decision 2/CP.17, annex III, paragraph 6	Non-Annex I Parties are encouraged to include, as appropriate and to the extent that capacities permit, in the inventory section of the BUR:	Partly	
	(a) The tables included in annex 3A.2 to the IPCC good practice guidance for LULUCF;	Partly	Comparable information was reported in chapter 2.6.5 of the BUR on forest land and non-CO ₂ emissions. However, information was not reported on land uses other than forest land remaining forest land, and emissions from deforestation were not reported.
	(b) The sectoral report tables annexed to the Revised 1996 IPCC Guidelines.	Partly	Comparable information was reported for 2015 only.
Decision 2/CP.17, annex III, paragraph 7	Each non-Annex I Party is encouraged to provide a consistent time series back to the years reported in its previous NCs.	No	
Decision 2/CP.17, annex III, paragraph 8	Non-Annex I Parties that have previously reported on their national GHG inventories contained in their NCs are encouraged to submit summary information tables of inventories for previous submission years (e.g. for 1994 and 2000).	Partly	This information was not reported for 1994 and 2000.
	The inventory section of the BUR should consist of an NIR as a summary or as an update of the information contained in decision 17/CP.8,		

<i>Decision</i>	<i>Provision of the reporting guidelines</i>	<i>Yes/partly/ no/NA</i>	<i>Comments on the extent of the information provided</i>
Decision 2/CP.17, annex III, paragraph 9	annex, chapter III (National greenhouse gas inventories), including: (a) Table 1 (National greenhouse gas inventory of anthropogenic emissions by sources and removals by sinks of all greenhouse gases not controlled by the Montreal Protocol and greenhouse gas precursors); (b) Table 2 (National greenhouse gas inventory of anthropogenic emissions of HFCs, PFCs and SF ₆).	Yes No	Comparable information was reported in table 2.1 of the BUR.
Decision 2/CP.17, annex III, paragraph 10	Additional or supporting information, including sector-specific information, may be supplied in a technical annex.	NA	
Decision 17/CP.8, annex, paragraph 13	Non-Annex I Parties are encouraged to describe procedures and arrangements undertaken to collect and archive data for the preparation of national GHG inventories, as well as efforts to make this a continuous process, including information on the role of the institutions involved.	No	
Decision 17/CP.8, annex, paragraph 14	Each non-Annex I Party shall, as appropriate and to the extent possible, provide in its national inventory, on a gas-by-gas basis and in units of mass, estimates of anthropogenic emissions of: (a) CO ₂ ; (b) CH ₄ ; (c) N ₂ O.	Yes Yes Yes	
Decision 17/CP.8, annex, paragraph 15	Non-Annex I Parties are encouraged, as appropriate, to provide information on anthropogenic emissions by sources of: (a) HFCs; (b) PFCs; (c) SF ₆ .	No No No	
Decision 17/CP.8, annex, paragraph 16	Non-Annex I Parties are encouraged, as appropriate, to report on anthropogenic emissions by sources of other GHGs, such as: (a) CO; (b) NO _x ; (c) NMVOCs.	Yes Yes Yes	
Decision 17/CP.8, annex, paragraph 17	Other gases not controlled by the Montreal Protocol, such as sulfur oxides, included in the Revised 1996 IPCC Guidelines may be included at the discretion of Parties.	Yes	The Party reported on other gases, such as sulfur dioxide.
Decision 17/CP.8, annex, paragraph 18	Non-Annex I Parties are encouraged, to the extent possible, and if disaggregated data are available, to estimate and report CO ₂ fuel combustion emissions using both the sectoral and the reference approach and to explain any large differences between the two approaches.	Yes	Information was reported for both the sectoral and the reference approach. Information on the differences between the two approaches was provided in the BUR.
Decision 17/CP.8, annex, paragraph 19	Non-Annex I Parties should, to the extent possible, and if disaggregated data are available, report emissions from international aviation and marine bunker fuels separately in their inventories: (a) International aviation; (b) Marine bunker fuels.	Yes Yes	

<i>Decision</i>	<i>Provision of the reporting guidelines</i>	<i>Yes/partly/ no/NA</i>	<i>Comments on the extent of the information provided</i>
Decision 17/CP.8, annex, paragraph 20	Non-Annex I Parties wishing to report on aggregated GHG emissions and removals expressed in CO ₂ eq should use the GWP provided by the IPCC in its Second Assessment Report based on the effects of GHGs over a 100-year time-horizon.	Yes	
Decision 17/CP.8, annex, paragraph 21	Non-Annex I Parties are encouraged to provide information on methodologies used in the estimation of anthropogenic emissions by sources and removals by sinks of GHGs not controlled by the Montreal Protocol, including a brief explanation of the sources of EFs and AD. If non-Annex I Parties estimate anthropogenic emissions and removals from country-specific sources and/or sinks that are not part of the Revised 1996 IPCC Guidelines, they should explicitly describe the source and/or sink categories, methodologies, EFs and AD used in their estimation of emissions, as appropriate. Parties are encouraged to identify areas where data may be further improved in future communications through capacity-building:		
	(a) Information on methodologies used in the estimation of anthropogenic emissions by sources and removals by sinks of GHGs not controlled by the Montreal Protocol;	Yes	Nigeria used the 2006 IPCC Guidelines. Tier 1 methodology was used for all sectors.
	(b) Explanation of the sources of EFs;	Yes	Nigeria used default EFs from the 2006 IPCC Guidelines.
	(c) Explanation of the sources of AD;	Yes	
	(d) If non-Annex I Parties estimate anthropogenic emissions and removals from country-specific sources and/or sinks that are not part of the Revised 1996 IPCC Guidelines, they should explicitly describe:	NA	
	(i) Source and/or sink categories;		
	(ii) Methodologies;		
	(iii) EFs;		
	(iv) AD;		
	(e) Parties are encouraged to identify areas where data may be further improved in future communications through capacity-building.	Yes	
Decision 17/CP.8, annex, paragraph 22	Each non-Annex I Party is encouraged to use tables 1 and 2 of the guidelines annexed to decision 17/CP.8 in reporting its national GHG inventory, taking into account the provisions established in paragraphs 14–17. In preparing those tables, Parties should strive to present information that is as complete as possible. Where numerical data are not provided, Parties should use the notation keys as indicated.	Partly	Nigeria used table 1 only.
Decision 17/CP.8, annex, paragraph 24	Non-Annex I Parties are encouraged to provide information on the level of uncertainty associated with inventory data and their underlying assumptions, and to describe the methodologies used, if any, for estimating these uncertainties:		
	(a) Level of uncertainty associated with inventory data;	Partly	The default range of 5 per cent uncertainty for AD was applied;

<i>Decision</i>	<i>Provision of the reporting guidelines</i>	<i>Yes/partly/ no/NA</i>	<i>Comments on the extent of the information provided</i>
			however, further uncertainty assessment was not provided.
	(b) Underlying assumptions;	Yes	
	(c) Methodologies used, if any, for estimating these uncertainties.	Yes	

Note: The parts of the UNFCCC reporting guidelines on BURs on reporting information on GHG emissions by sources and removals by sinks in BURs are contained in decision 2/CP.17, paragraphs 3–10 and 41(g). Further, as per paragraph 3 of those guidelines, non-Annex I Parties are to submit updates of their national GHG inventories in accordance with paragraphs 8–24 of the UNFCCC guidelines for the preparation of NCs from non-Annex I Parties, contained in the annex to decision 17/CP.8. The scope of such updates should be consistent with the non-Annex I Party's capacity and time constraints and the availability of its data, as well as the level of support provided by developed country Parties for biennial update reporting.

Table 2

Identification of the extent to which the elements of information on mitigation actions are included in the first biennial update report of Nigeria

<i>Decision</i>	<i>Provision of the reporting guidelines</i>	<i>Yes/partly/no</i>	<i>Comments on the extent of the information provided</i>
Decision 2/CP.17, annex III, paragraph 11	Non-Annex I Parties should provide information, in tabular format, on actions to mitigate climate change by addressing anthropogenic emissions by sources and removals by sinks of all GHGs not controlled by the Montreal Protocol.	Yes	
Decision 2/CP.17, annex III, paragraph 12	For each mitigation action or group of mitigation actions, including, as appropriate, those listed in document FCCC/AWGLCA/2011/INF.1, developing country Parties shall provide the following information, to the extent possible:		
	(a) Name and description of the mitigation action, including information on the nature of the action, coverage (i.e. sectors and gases), quantitative goals and progress indicators;	Partly	Information on quantitative goals and progress indicators for some of the mitigation actions was not reported. Information on actions under CDM PoAs was reported, while information on activities implemented by Nigerian stakeholders (table 3.2 of the BUR) was not reported.
	(b) Information on:		
	(i) Methodologies;	Partly	Information on methodologies was reported for some mitigation actions but missing for others. Information on actions under CDM PoAs was reported, while information on activities implemented by Nigerian stakeholders (table 3.2 of the BUR) was not reported.
	(ii) Assumptions;	Partly	Information on assumptions was reported for some of the mitigation actions. Information was not reported for a group of mitigation actions in table 3.2 of the BUR (mitigation actions implemented or planned and funded by Nigerian stakeholders).
	(c) Information on:		
	(i) Objectives of the action;	Yes	
	(ii) Steps taken or envisaged to achieve that action;	Yes	

<i>Decision</i>	<i>Provision of the reporting guidelines</i>	<i>Yes/partly/no</i>	<i>Comments on the extent of the information provided</i>
	(d) Information on:		
	(i) Progress of implementation of the mitigation actions;	Yes	
	(ii) Progress of implementation of the underlying steps taken or envisaged;	Yes	
	(iii) Results achieved, such as estimated outcomes (metrics depending on type of action) and estimated emission reductions, to the extent possible;	Partly	Nigeria reported emission reductions for some of the mitigation actions. Information on results achieved, including emission reductions for the CDM PoAs, was reported, but results achieved were not reported for the mitigation actions implemented by Nigerian stakeholders (table 3.2 of the BUR).
	(e) Information on international market mechanisms.	Yes	
Decision 2/CP.17, annex III, paragraph 13	Parties should provide information on domestic MRV arrangements.	Yes	

Note: The parts of the UNFCCC reporting guidelines on BURs on the reporting of information on mitigation actions in BURs are contained in decision 2/CP.17, annex III, paragraphs 11–13.

Table 3

Identification of the extent to which the elements of information on finance, technology and capacity-building needs and support received are included in the first biennial update report of Nigeria

<i>Decision</i>	<i>Provision of the reporting requirements</i>	<i>Yes/partly/no</i>	<i>Comments on the extent of the information provided</i>
Decision 2/CP.17, annex III, paragraph 14	Non-Annex I Parties should provide updated information on:		
	(a) Constraints and gaps;	Yes	
	(b) Related financial, technical and capacity-building needs.	Yes	
Decision 2/CP.17, annex III, paragraph 15	Non-Annex I Parties should provide:		
	(a) Information on financial resources received, technology transfer and capacity-building received;	Yes	
	(b) Information on technical support received from the Global Environment Facility, Parties included in Annex II to the Convention and other developed country Parties, the Green Climate Fund and multilateral institutions for activities relating to climate change, including for the preparation of the current BUR.	Yes	
Decision 2/CP.17, annex III, paragraph 16	With regard to the development and transfer of technology, non-Annex I Parties should provide information on:		
	(a) Nationally determined technology needs;	Yes	
	(b) Technology support received.	Yes	

Note: The parts of the UNFCCC reporting guidelines on BURs on the reporting of information on finance, technology and capacity-building needs and support received in BURs are contained in decision 2/CP.17, annex III, paragraphs 14–16.

Annex II

Documents and information used during the technical analysis

A. Reference documents

“Composition, modalities and procedures of the team of technical experts for undertaking the technical analysis of biennial update reports from Parties not included in Annex I to the Convention”. Annex to decision 20/CP.19. Available at <http://unfccc.int/resource/docs/2013/cop19/eng/10a02.pdf#page=12>.

First BUR of Nigeria. Available at <http://unfccc.int/8722.php>.

“Guidelines for the preparation of national communications from Parties not included in Annex I to the Convention”. Annex to decision 17/CP.8. Available at <http://unfccc.int/resource/docs/cop8/07a02.pdf#page=2>.

IPCC. 1997. *Revised 1996 IPCC Guidelines for National Greenhouse Gas Inventories*. JL Houghton, LG Meira Filho, B Lim, et al. (eds.). Paris, France: IPCC/Organisation for Economic Co-operation and Development/International Energy Agency. Available at <https://www.ipcc-nggip.iges.or.jp/public/gl/invs1.html>.

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IPCC. 2003. *Good Practice Guidance for Land Use, Land-Use Change and Forestry*. J Penman, M Gytarsky, T Hiraiishi, et al. (eds.). Hayama, Japan: Institute for Global Environmental Strategies. Available at <http://www.ipcc-nggip.iges.or.jp/public/gpglulucf/gpglulucf.html>.

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

“Modalities and guidelines for international consultation and analysis”. Annex IV to decision 2/CP.17. Available at <http://unfccc.int/resource/docs/2011/cop17/eng/09a01.pdf>.

NC1 and NC2 of Nigeria. Available at <https://unfccc.int/process-and-meetings/transparency-and-reporting/reporting-and-review-under-the-convention/national-communications-and-biennial-update-reports-non-annex-i-parties/national-communication-submissions-from-non-annex-i-parties>.

“UNFCCC biennial update reporting guidelines for Parties not included in Annex I to the Convention”. Annex III to decision 2/CP.17. Available at <http://unfccc.int/resource/docs/2011/cop17/eng/09a01.pdf>.

B. Additional information provided by the Party

The following documents¹ were provided by the Party in response to requests for technical clarification during the technical analysis:

Sectoral GHG inventory tables for 2000–2014.

¹ Reproduced as received from the Party.