



Climate Governance

Assessment of the government's ability and readiness to transform Nigeria into a zero emissions society

CAT Climate Governance Series

NIGERIA

February 2022

CAT Climate Governance series

Under the Paris Agreement, governments have committed to limiting temperature increase to well below 2°C above pre-industrial levels and pursuing efforts to limit it to 1.5°C. Achieving this objective will require halving global emissions by 2030 and reaching net zero CO₂ emissions by 2050 and all gases around 2070, with net negative emissions thereafter.

Governments in all countries play a critical role in enabling this transformation, which involves action from all aspects of society and the economy.

The Climate Action Tracker (CAT) tracks the progress of countries towards achieving the climate targets they have set for themselves under the Paris Agreement and what the combined effect of these commitments and policies mean for global temperature levels at the end of this century.

In this series, the CAT expands on its country analysis to evaluate the ability and readiness of national governments to enable the required economy-wide transformation towards a zero emissions society.

Our assessment focuses on national governments and analyses four aspects of governance covering key enabling factors for effective climate action:

- the political commitment of the government to decarbonisation,
- the institutional framework it has put in place to achieve its emission reduction targets,
- the processes it has established to develop, implement and review mitigation policies, and
- its ability and willingness to engage with relevant stakeholders on policy development.

The Climate Governance Series seeks to offer a standardised and replicable approach to assessing a government's ability and readiness to achieve the required transformation, highlighting positive developments and areas for improvement.

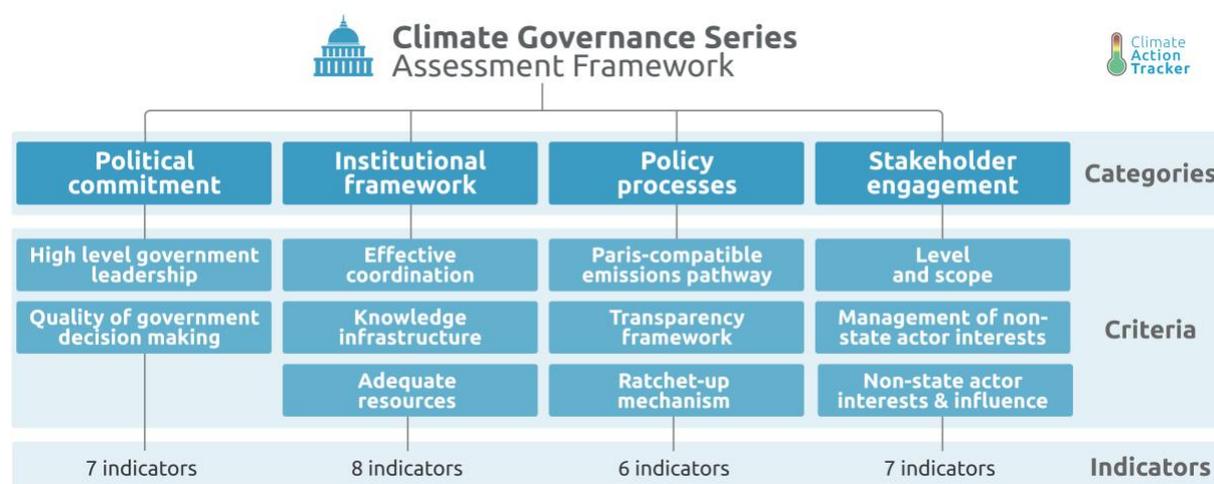
Since 2019, we have been expanding the scope of our coverage. All country profiles are available on **our website**.



Legend

Understanding our indicators

This report series seeks to produce a standardised and replicable approach to assessing a country's readiness to transition to a zero emissions society. To achieve this, we have assessed a number of possible indicators under four broad categories and eleven criteria. **Criteria** are marked in bold text throughout this document.



Notwithstanding the desire for standardisation, our framework is a living document and we occasionally revise the number and make-up of our indicators. For complete details, see our [methodology page](#). This assessment of Nigeria is based on our **2020 methodology**.

Understanding our rating system

Our rating system highlights positive developments within countries, identifies areas of improvement, and establishes a basis on which to compare climate governance across countries.

Each individual indicator has been assessed and given a score. The categories and criteria linked to those indicators are then given a rating based on those scores.

Very Poor	<p>≤ 20% of possible score This rating indicates that the government is deficient and improvement is necessary.</p>
Poor	<p>20 – 40% of possible score This rating indicates that the government is showing a limited level of readiness and improvement is still necessary.</p>
Neutral	<p>40 – 60% of possible score This rating indicates that the government is showing some level of readiness, but improvement is still necessary.</p>
Acceptable	<p>60 – 80% of possible score This rating indicates that the government is showing a good level of readiness, although improvement is still possible.</p>
Advanced	<p>≥ 80% of possible score This rating indicates that the government is performing well, although improvement is still possible and beneficial.</p>

Executive summary

Transitioning to a zero emissions society has not been a top priority for Nigeria; however, recent actions by the Buhari administration and the National Assembly indicate that decarbonisation may be moving up on the domestic agenda. In late 2021, Nigeria adopted a net zero target and President Buhari signed the long-awaited Climate Change Bill into law. There is some support from key figures for mitigation actions, like the Vice President's support of the renewable energy target. Time will tell whether these developments mark a real shift.

Climate change does not play a significant role in party politics in Nigeria, which is typically centered around addressing security, corruption and economic reform. However, there have been no substantive rollbacks in climate policies, and passage of the Climate Change Bill marks a positive shift in Nigeria's political landscape. Pervasive corruption, particularly in the oil and gas sector, is a risk to the transition and impedes the government's ability to respond to climate change.

Effective coordination across Nigerian ministries and agencies at all levels of government is currently limited. As a result, climate change is not consistently mainstreamed into policy plans and targets. Meetings of the Inter-Ministerial Committee on Climate Change (IMCCC), a key coordinating mechanism established to promote engagement on Nigeria's climate response across sectors, have been intermittent and ad hoc. The creation of the National Council on Climate Change under the 2021 Climate Change Act is expected to improve coordination.

Nigeria does not have a bespoke entity to provide advice and analysis on transition policies, and existing organisations have done little work in this area. However, the country regularly works with international organisations to support policy development processes, though it is difficult to gauge the extent to which the government considers any advice received.

The government is currently engaging with national and international organisations to develop decarbonisation pathways as it turns its 2050 Long-Term Vision into an implementable strategy.

Capital and resource constraints are a serious impediment for Nigeria. Resource allocation for mitigation measures has not been consistent in recent years. The Department of Climate Change is reliant on external consultants for many tasks, which impedes capacity building and institutional learning over time.

It is unclear how the Climate Change Act will impact Nigeria's institutional framework; however, implementation of key provisions has the potential to improve governance structures for climate action and achieving Nigeria's net zero ambitions.

Nigeria's policy processes have improved with the adoption of the Climate Change Act, though there is still scope for further enhancement. By setting into law a net zero target and establishing a five-year and annual carbon budget process, the Climate Change Act improves on the country's near- and long-term planning. The government has also adopted its 2050 Long-Term Vision (LTV). The targets contained in the Act and Vision are not aligned, but further work to elaborate on the Vision is planned for 2022. Existing regulations outside the new climate law that address mitigation are fragmented and piecemeal.

There is significant room to improve on Nigeria's transparency framework. The country lacks a fully operational GHG Inventory System and its ability to track climate finance and mitigation actions is limited. A number of initiatives are underway to address both of these issues. Given that the Climate Change Act provides for a five-year carbon budget cycle, it is assumed this will establish a formalised ratchet up mechanism that ensures its NDC is reviewed and updated; however, it is unclear if this will be in sync with the Paris Agreement's five-year cycle.

There is significant room to improve the government's support of public engagement and education. Climate literacy amongst the general public remains low. The new law could help ameliorate the situation as it includes provisions to integrate climate change into the educational curricula.

Nigeria has committed to advancing the just transition and is increasingly incorporating green job considerations into employment and environmental plans. However, concerns over a public backlash

in response to fossil fuel subsidy reform only serve to highlight the importance of fair climate policies and the need to build trust in the public that compensatory programmes will be available.

Those at risk from the transition, especially the oil and gas industry, are likely have significant influence over the government, given the long history of corruption in the sector.

Category	Criteria	Recommendations
Political commitment	High-level government leadership	<ul style="list-style-type: none"> Strengthen leadership on the transition to a zero emission society across all sectors, particularly concerning linkages to other national priorities.
	Quality of government decision making	
Institutional framework	Effective coordination	<ul style="list-style-type: none"> Ensure swift implementation of the institutional framework established under the 2021 Climate Change Act. Ensure the National Council on Climate Change meets regularly, rather than on an ad hoc basis as previous institutions have, in order to support effective coordination within government. Establish an authoritative institution, or mandate an existing institution to provide advice to the government on transition-related issues. Increase staffing and resources of the Department on Climate Change, or ensure adequate resources in the new National Council on Climate Change established under the Climate Change Act, to advance implementation of the climate strategy. Provide consistent levels of funding for climate mitigation measures in the Federal Budget.
	Knowledge infrastructure	
	Adequate resources	
Policy processes	Paris-compatible emissions pathway	<ul style="list-style-type: none"> Reconcile differences in ambition between the net zero target passed into law under the Climate Change Act and the overall and sectoral targets submitted in Nigeria’s Long-Term Vision to ensure short and medium-term planning is consistent with Nigeria’s long-term goals. Ensure climate objectives are mainstreamed into sectoral policies. Continue to develop and strengthen the transparency framework, especially tracking and reviewing climate action. Ensure adequate resources and expert capacities are available to support recent institutional setups.
	Transparency framework	
	Ratchet-up mechanism	
Stakeholder engagement	Level and scope	<ul style="list-style-type: none"> Increase public awareness of climate change and the need for a transition through public outreach and education. Continue to build on efforts to ensure a just transition and build trust in the fairness of climate policies
	Management of non-state actor interests	
	Exogenous non-state interests and influence	

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1 Introduction

1.1 Domestic context

Nigeria is a Federal Republic consisting of 36 states and the Federal Capital Territory. (Federal Republic of Nigeria, 1999). Nigeria's history since 1960 has been closely tied to its oil production: Nigeria has been a member of OPEC since 1971 and, in 2020, was the world's 11th largest oil producer (Varrella, 2021).

In 2015, Muhammadu Buhari was elected president on a strong anti-corruption and counterterrorism platform. The 2015 election was widely regarded as a success, setting a new standard for fair elections in Nigeria and representing the first transition of power between political parties in the new democracy (Situation Room, 2019).

Buhari's re-election in 2019, however, was considered a backwards step. Civil society organisations questioned the credibility of the election process and the opposition candidate from the People's Democratic Party challenged the results in court (though this is not uncommon in Nigerian politics) (Campbell, 2019; Situation Room, 2019). President Buhari, having served two terms, is ineligible to run in the next election, which will take place in early 2023 (Sanni, 2020).

Nigeria faces a number of challenges. Corruption is widespread (Afrobarometer, 2021; Transparency International, 2021). While President Buhari had made some progress, some view his anti-corruption efforts as selective attempts to target the opposition (Igwe, 2020; Mbah, 2019; Musser, 2019). In June 2021, President Buhari instituted a nationwide Twitter ban after the platform removed one of his tweets on the instability in southeast Nigeria (BBC News, 2021a). Civil society groups widely condemned the ban and raised concern about other attempts to limit free speech through social media regulations (Sahara Reporters, 2021c).

Terrorism and violence, especially from attacks by Boko Haram — one of the largest Islamist military groups in Africa — is a key security issue (Campbell, 2021). The group's kidnapping of over two hundred girls from their school in 2014 made international headlines (Holpuch, 2018). Since the incident, there has been a rise in mass kidnappings by armed groups seeking ransom, predominantly targeting schools (Orjinmo, 2021). Hundreds of students have been kidnapped in 2021, including 140 children kidnapped from a school in Kaduna on July 5th (Deutsche Welle, 2021).

Violent land use disputes between farmers and herders are also an issue (International Crisis Group, 2018; Tade, 2020). While violent conflicts peaked in 2014 and 2015, there has been a resurgence in recent years (Campbell, 2021; Kajjo, 2020; Maclean & Alfa, 2021; Searcey, 2020). There are longstanding calls for an end to police brutality and the need for meaningful police reform (Akinpelu, 2020). Significant protests, garnering international attention, took place in October 2020 (BBC News, 2020a). At least twelve protesters died when security forces allegedly opened fire, though the government denies that anyone was killed (Amnesty International, 2021). A judicial inquiry has been established to investigate the incident and broader issue of police brutality (Adediran, 2021; BBC News, 2020b).

Nigeria's main oil-producing region, the Niger Delta, has a long history of unrest and insecurity (Campbell, 2020; Mbachu & Clowes, 2020; Owolabi & George, 2020). Oil pollution has significantly disrupted communities in the region that rely on fishing and farming. The Federal government has reported 370 oil spills nationally in 2020 alone, equivalent to 106 oil tankers, though actual values may be higher (Amnesty International, 2018; NOSDRA, 2021; Watts & Zalik, 2020). Communities struggle to receive proper compensation, with villages often left to try to hold international oil companies to account themselves (Maclean, 2021). Recent high-profile cases have sided with impacted communities (BBC News, 2021b; Payne & Ridley, 2021; The Supreme Court of the United Kingdom, 2021).

Nigeria ranks low on UNDP's human development index, with 40% of Nigerians living in poverty, despite pre-pandemic economic growth (Federal Republic of Nigeria, 2020b; United Nations Development Programme, 2020). Regional inequalities have increased, with poverty growing in rural areas and northern zones while southern zones have improved. It is estimated only 10% of the

working-age population is employed in formal wage labour, with the majority of new jobs created in the informal economy (International Telecommunication Union, 2021).

Nigeria's economy is highly dependent on its oil and gas sector, accounting for about 56% of government revenue in 2019 (Central Bank of Nigeria, 2020). The country fell into a recession following a slump in oil prices in 2016. As oil prices rebounded, Nigeria's economy began to recover; however, COVID-19 and the subsequent drop in oil prices has once again plunged the economy into recession. Despite the sharp contraction in early 2020, Nigeria's economy rebounded sooner than expected with GDP growing 0.11% in the fourth quarter (Ohuocha, 2021). By Q2 2021, economic growth exceeded pre-pandemic levels (National Bureau of Statistics, 2021).

Agriculture and land use, and the energy sector are Nigeria's two largest sources of greenhouse gas emissions. However, there is significant uncertainty around land use emissions in Nigeria. Nigeria's Third National Communication estimates land use accounted for half of Nigeria's emissions in 2016 (over 300 MtCO_{2e}), while Nigeria's updated NDC reports land use emissions together with agriculture as about one quarter of emissions in 2018 (approximately 87 MtCO_{2e}). Both sources estimate the energy sector is responsible for just over 200 MtCO_{2e} (Federal Government of Nigeria, 2021; Federal Ministry of Environment, 2020).

Despite being a major producer of crude oil, Nigeria relies heavily on imported petroleum products due to limited and aging refining capacity (Bala-Gbogbo, 2019). However, the government plans to expand its natural gas production to reduce the country's reliance on petroleum products (Economic Sustainability Committee, 2020). In 2021, fuel shortages hit cities across the country amid uncertainty and confusion over government pricing. Local sources report shortages were induced by a price hike by depot owners in anticipation of rebounding international oil prices (Olawoyin, 2021a).

According to the revised 2018 National Energy Policy (NEP), the government also intends to revive the country's coal industry, but there has been little evidence of this happening (Dunne, 2020; Energy Commission of Nigeria, 2018; MMSD, n.d.). In the power sector, natural gas provides about 80% of electricity with the remainder supplied largely by hydropower (IEA, 2019). Renewable energy, excluding hydropower, makes up a very small portion of the power sector at less than 1%. Nigeria has 2020 and 2030 targets for renewable energy, including hydropower, but have missed its 2020 target and is far off its 2030 target (IRENA, 2021; Ministry of Power, 2015).

The electricity grid is highly unreliable, with more frequent and prolonged blackouts than any other country on the continent (IEA, 2019). Nigeria is also the largest user of oil-fired back-up generators in Africa (IEA, 2019). Nigerians spend about USD 14bn per year on generators and fuel, producing an estimated 29 MtCO_{2e} annually (Moss & Gleave, 2014; Olalekan, 2020). As of 2019, only 55% of Nigerians had access to electricity, with population growth outpacing access rates (IEA IRENA UNSD World Bank WHO, 2021). The government aims to increase electricity access to 75% by 2020 and 90% by 2030; however, it looks unlikely that the 2020 target was met (Federal Republic of Nigeria, 2016).

1.2 Climate Governance Snapshot

In November 2021, Nigerian president signed the Climate Change Bill into law. The Climate Change Act sets a net zero target and provides an overarching legal framework to achieve the country's climate goals (Okereke & Onuigbo, 2021). The new law requires the government to adopt a National Climate Change Action plan, to be ratified by the Federal Executive Council, and to set five-year carbon budgets in line with the net zero target.

While the text of the law is not yet available, several key provisions are expected to improve coordination of climate action in the country and mainstream climate objectives into national policies (Okereke & Onuigbo, 2021). The law establishes a National Council on Climate Change ("the Council") headed by the President to oversee implementation of the Action Plan, support the Federal Ministry of Environment (FME) in coordinating climate action, and administer a Climate Change Fund.

Pending implementation of the new climate law and establishment of the Council, the Department of Climate Change ("the Department") within the FME has been the lead agency mandated with overseeing climate policy in Nigeria (DCC, n.d.-b). One responsibility of the Department is to convene and chair the Inter-Ministerial Committee on Climate Change (ICCC), which brings together stakeholders across ministries and other relevant government bodies, the private sector, civil society and academia (Hassamal et al., 2020). It is not yet clear how the Climate Change Act will impact the roles of the Department or the ICCC. Under the new law, the Minister of Environment is expected to serve on the Council and the FME is tasked with setting the carbon budget (Okereke & Onuigbo, 2021).

At COP26, President Buhari further committed to achieving net zero emissions by 2060 (the Act itself aims for the 2050-2070 period) (Varin, 2021). Nigeria has developed an Energy Transition Plan aimed at achieving Nigeria's net zero ambitions; however, details of this plan are not yet available (Rural Electrification Agency, 2021).

Nigeria's climate policy is set in its revised National Climate Change Policy (NCCP) and programmes to be implemented are included in the National Climate Change Programmes for Nigeria for 2021-2030, approved in June 2021 (Department of Climate Change, 2021b, 2021a). The NCCP outlines mitigation and adaptation policy measures, enabling conditions and means of implementation necessary to achieve Nigeria's climate objectives. The NCCP does not reflect changes in Nigeria's updated Nationally Determined Contribution (NDC) or the new climate law. Details of the National Climate Change Programmes are not available.

Previously, Nigeria's main climate policy was set in the National Climate Change Policy Response and Strategy (NCCPRS), passed in 2012 (Department of Climate Change, 2012). The NCCPRS sets broad strategic objectives that cover mitigation, adaptation, climate-related science and technology development, public awareness and private sector participation and strengthening institutions and mechanisms to address climate change. From 2009 to 2020, the Nigeria Vision 20:2020 served as a long-term blueprint that articulated the country's economic and development strategies including climate objectives; however, many of the targets set forth were not met (National Planning Commission, 2009).

Nigeria's Economic Recovery and Growth Plan (ERGP) for 2017-2020 guided economic development following the country's 2016 recession triggered by low oil prices (Federal Republic of Nigeria, 2017d). The ERGP included several activities to contribute to Nigeria's environmental and climate strategy, including the Great Green Wall Initiative and the issuance of green bonds.

A successor to the ERGP, the Medium Term National Development Plan 2021-2025, was approved in November 2021 though only a draft presentation is available (Agba-Attah, 2021; LSE, 2021; Ministry of Finance Budget and National Planning, 2021). According to the draft, the new plan prioritises the implementation of the Climate Change Bill, which it says will spur the development of decarbonisation pathways (Ministry of Finance Budget and National Planning, 2021). In the short-term, the Economic Sustainability Plan (ESP), released in response to the COVID-19 pandemic, includes measures to support the installation of solar home systems and the promotion of domestic gas utilisation (Economic Sustainability Committee, 2020).

Nigeria submitted its NDC to the United Nations Framework Convention on Climate Change (UNFCCC) in 2017 (Federal Republic of Nigeria, 2017f). Nigeria's NDC sets unconditional and conditional greenhouse gas (GHG) reduction targets for 2030. To achieve these targets, Nigeria developed an

implementation roadmap as well as sectoral action plans for the agriculture, industry, oil and gas, power and transport sectors, but these documents are not publicly available (FME, 2017).

In July 2021, Nigeria submitted its NDC update, with a strengthened target and a number of progressive revisions (Federal Government of Nigeria, 2021). The update expanded the greenhouse gases covered to include HFCs and now considers mitigation measures in the waste sector. The update reaffirmed the unconditional target to reduce emissions 20% below business as usual (BAU) and increased the conditional target to reduce emissions from 45% below BAU to 47% by 2030. Nigeria received support from the UNDP and NDC Partnership for the NDC update process, including developing mitigation actions in the waste sector, engaging the private sector, and building sub-national capacities (NDC Partnership, n.d.). Nigeria submitted its 2050 Long-term Vision (LTV) to the UNFCCC in December 2021 (DCC, 2021a). The 2050 Vision sets the aim of cutting emissions by 50% by 2050 and moving towards net zero emissions (targets consistent with the updated NDC, but not the Climate Change Act or recent Presidential announcements). This Vision is the first step in developing a long-term decarbonisation strategy, which Nigeria will work on in 2022 (DCC, 2021b).



Key Institutions

National Council on Climate Change (“the Council”)

The new climate change law, passed in November 2021, establishes the National Council on Climate Change to be headed by the President and further include the Vice-President, key ministers, the National Security Advisor, and the Governor of the Central Bank of Nigeria. The Council will oversee implementation of the National Climate Change Action Plan.

Federal Ministry of Environment (FME)

The FME houses the Department of Climate Change and is the ministry responsible for climate change action in Nigeria.

Department of Climate Change

The Department, within the FME, is the lead climate change agency in Nigeria, mandated with national implementation of the UNFCCC and any other legally binding agreement for implementing climate change activities. Implementation of the Climate Change Act and establishment of the Council may impact the responsibilities of the Department.

Inter-Ministerial Committee on Climate Change (ICCC)

The ICCC was established to promote engagement on Nigeria’s climate response across sectors. Stakeholders represented including sectoral ministries, other government bodies, civil society organisations, and academic and research institutions. It is unclear if the establishment of the Council under the Climate Change Act may affect the operation of the ICCC.

National Council on Environment

The National Council on Environment is comprised of environmental stakeholders across all levels of government that meets annually to discuss solutions to environmental issues in Nigeria.



Key Plans & Strategies

Energy Transition Plan (2021)

Nigeria has announced the adoption of an Energy Transition Plan which lays out a roadmap to achieve its net zero target. The plan is not yet publicly available.

2050 Long-Term Vision (LTV) for Nigeria (2021)

Nigeria's Long-Term Vision (LTV), submitted to the UNFCCC as Nigeria's Long-Term Strategy, aims to reduce the current level of emissions by 50% by 2050 and move towards net-zero emissions across all sectors. The LTV includes sectoral targets and measures.

Revised National Climate Change Policy (NCCP) and the National Climate Change Programmes for Nigeria (2021)

The revised NCCP was approved in June 2021 along with a programmatic plan of action, replacing the 2012 climate policy (described below). The NCCP outlines sectoral policy measures for mitigation and adaptation, as well as enabling conditions and means of implementation needed.

Medium Term National Development Plan (2021-2025)

This MTNDP is the successor to the ERGP and was approved in November 2021, though only a draft presentation is available. According to the draft, the plan prioritises the implementation of the Climate Change Act, which it says will spur the development of decarbonisation pathways.

National Action Plan on Gender and Climate Change for Nigeria (2020)

The Action Plan aims to mainstream gender considerations in national climate change processes to guarantee inclusivity in climate change initiatives, programmes and policies.

Economic Sustainability Plan (ESP) (2020)

The ESP is Nigeria's stimulus plan in response to COVID-19. The ESP proposes key projects including the installation of solar home systems and the promotion of domestic gas utilisation.

Sectoral Action Plans for Nigeria's NDC to the UNFCCC (2017)

Nigeria adopted five sectoral action plans (agriculture, power generation, industrial energy efficiency, oil and gas, and transport) to support implementation of its first NDC.

Economic Recovery and Growth Plan (ERGP) (2017-2020)

The ERGP was adopted following Nigeria's 2016 recession to promote sustainable economic development and includes multiple climate-related projects.

National Integrated Infrastructure Master Plan (NIIMP) (2015)

The NIIMP serves as a blueprint for infrastructure development and investment for the period 2014-2043.

National Climate Change Policy Response and Strategy (2012)

The NCCPRS is Nigeria's main climate strategy guiding mitigation and adaptation efforts in the country as well as climate-related R&D, public awareness, private sector participation and institutional capacity development. Revised in 2021.



Targets

Nigeria's First Nationally Determined Contribution - 2021 Update

The NDC update reaffirmed the government's commitment to the original unconditional mitigation target of 20% below business as usual (BAU) by 2030 and slightly increased reductions of the conditional mitigation target from 45% to 47% below BAU by 2030. The update expanded gas coverage to include HFCs and mitigation measures now include the waste sector. The update provided a revised business as usual scenario, about half the level of the original.

Net Zero Target

The 2021 Climate Change Act includes a net zero target for 2050 to 2070 and President Buhari announced at COP26 that Nigeria intends to achieve net zero by 2060. There is uncertainty around when Nigeria aims to reach net zero.

National Renewable Energy and Energy Efficiency Policy (NREEEP) (2015)

The NREEEP targets renewable energy capacity (including large hydro) of 8 GW by 2020 and 23 GW by 2030; however, the 2020 was not met. The policy also includes technology-specific targets for wind, solar, biomass, small hydropower and large hydropower.

Electricity Vision: 30-30-30

Nigeria aims to generate 30% of its power from renewable energy by 2030.



Key Laws & Regulations

Climate Change Act (2021)

In November 2021, Nigeria passed the Climate Change Bill. The new law sets a net zero target for 2050 to 2070 and provides an overarching legal framework for the achievement of Nigeria's climate goals.

Other Regulations

Market Based Pricing Regime for Premium Motor Spirit Regulations (S.I. No. 12 of 2020)

The regulations removed the price cap on petrol; however, the implementation of this regulation is unclear.

Flare Gas (Prevention of Waste and Pollution) Regulations (S.I. No. 9 of 2018)

The 2018 regulations provide the legal basis for the Nigerian Gas Flare Commercialisation Programme, introduced a new payment regime for gas flaring based on the "polluter pays" principle, and put the obligation of data reporting on producers.

National Building Energy Efficiency Code (BEEC) (2017)

The BEEC sets minimum energy efficiency standards for new buildings in Nigeria.

Regulations on Feed-In Tariff for Renewable Energy sourced electricity in Nigeria (2015)

The 2015 regulations aim to stimulate investment in renewable energy, targeting 2000 MW of renewable energy by 2020, excluding large hydropower.

2 National assessment

2.1 Political commitment

Political commitment

High-level government leadership

Quality of government decision making

Transitioning to a zero emissions society has not been a top priority for Nigeria; however, recent actions by the Buhari administration and the National Assembly indicate that decarbonisation may be moving up on the domestic agenda. In late 2021, Nigeria adopted a net zero target and President Buhari signed the long-awaited Climate Change Bill into law. There is some support from key figures for mitigation actions, like the Vice President's support of the renewable energy target. Time will tell whether these developments mark a real shift.

Climate change does not play a significant role in party politics in Nigeria, which is typically centered around addressing security, corruption and economic reform. However, there have been no substantive rollbacks in climate policies, and passage of the Climate Change Bill marks a positive shift in Nigeria's political landscape. Pervasive corruption, particularly in the oil and gas sector, is a risk to the transition and impedes the government's ability to respond to climate change.

High-level government leadership can be a driving force for stimulating economy-wide transformational changes and increasing climate mitigation ambition through clear strategy setting and sending effective policy signals.

Political leadership in the country faces other high priority challenges such as addressing security threats and corruption and ensuring economic recovery, so climate change is not a top priority; however, recent actions by the Buhari administration indicate climate change may be moving up in the domestic agenda. At COP26, Buhari delivered a speech committing to net zero by 2060 (Varin, 2021). Shortly after, Buhari signed the long-awaited Climate Change Bill into law, after rejecting a previous version in 2019 (Okereke & Onuigbo, 2021).

Time will tell whether the net zero commitment marks a shift in the Buhari administration's approach to climate change, which, historically, has been mixed. Prior to COP26, Buhari had spoken of the need for action on climate change; but not of the need to transition to a zero emissions society (Buhari, 2015; UN News, 2018). Reference to climate action is also absent from key national speeches, like his Independence Day address (The State House, 2020). Further, the President refused to approve the 2019 version of the Climate Change Bill, citing duplication of ministerial functions and cost (Adeniran, 2020). Buhari and his administration have also emphasized the role of gas in their energy transition, declaring 2021-2030 the Decade of Gas (Anyaoagu, 2021). Ramping up investment in capital-intensive natural gas infrastructure increasingly exposes Nigeria to stranded asset risks (Climate Action Tracker, 2017). Still, some of the initiatives Buhari supported earlier in his presidency, like implementing the Sovereign Green Bonds programme, a youth tree planting initiative, diversification of the energy sector, expanding the rail network and the Great Green Wall initiative, are likely to reduce emissions (The Premium Times, 2019).

Within the cabinet, there is limited support for the transition to a zero emissions society and ministries develop policies that are not in line with such a transition. For example, the Federal Ministry of Power and the Ministry of Mines are working to develop Nigeria's coal sector (Daily Trust, 2019). This is in line with the 2018 draft revised National Energy Policy which calls for a "resuscitation of the coal industry" and targets 30% coal generation in the power mix by 2030, but not with the transition to a zero emissions society (Energy Commission of Nigeria, 2018).

There are some positive signs. In some of his public remarks prior to passage of the Climate Change Act, Vice President Yemi Osinbajo had already started explicitly discussing the concept of a net zero transition (Vanguard, 2021). The Vice President is also supportive of Nigeria's renewable energy target, but has also expressed concerns over restrictions on international finance for gas projects

(Ofikhenua, 2021; Vanguard, 2021). Nigeria is also part of the Coalition of Finance Ministers for Climate Action, which agreed to align policies and practices to the Paris Agreement (Coalition of Finance Ministers for Climate Action, n.d., 2019).

While some climate-related actions were included in the Economic Recovery and Growth Plan (ERGP), the country's economic plan in response to the 2016 recession, and the more recent Economic Sustainability Plan (ESP), in response to COVID-19, climate mitigation was not a key lens for these plans (Economic Sustainability Committee, 2020; Federal Republic of Nigeria, 2017d).

It is doubtful that the current lead agency on climate change, the Department of Climate Change (the Department) housed within the Federal Ministry of Environment (FME), has the power to drive action across government. The Department's mandate is to "coordinate activities towards national implementation of the Climate Change Convention, its Kyoto Protocol and the Paris Agreement." It was established in 2013 when it was upgraded to a department from the Special Climate Change Unit (SCCU) (Ati & Abaje, 2018).

While details are limited, the Climate Change Act includes provisions to establish the National Council on Climate Change ("the Council"). One role of the Council will be to help the FME coordinate implementation of sectoral targets and guidelines to achieve Nigeria's climate goals. The Council will also have an elevated standing as it will be chaired and co-chaired by the President and Vice President, respectively. In discussing the significance of the new Climate Change Bill and establishment of the Council, the sponsor of the bill described the importance of having the President chair the Council to circumvent a culture where more influential ministers would "snub" meeting invitations from less influential ministers (The Guardian, 2021). The Council will also be served by a Secretariat headed by a Director General situated in the Presidency that can push for action to get things done (Uwaegbulam & Gbonegun, 2021).

The **quality of government decision making** at the highest levels is a key factor in implementing ambitious climate policies as national governments provide resources and direction for lower levels of government and can stimulate horizontal dynamics through mainstreaming, lesson-drawing, and cooperation (Jänicke et al., 2015).

There have been no substantive rollbacks of climate policies as governments have changed. The National Climate Change Policy and Response Strategy (NCCPRS) was adopted by the former President Goodluck Jonathan. However, climate change was largely absent from key plans and programmes during his administration, such as his Transformation Agenda that guided economic development for most of his term (2011-2015) (National Planning Commission, 2011).

Prior to the recent flurry of activity from the Buhari administration, there appeared to be little change in the priority status of climate action across administrations. While, mitigation-related measures have been more prominent in some Buhari administrative policies such as the ERGP, the transition did not seem to be a priority for the government. Like Jonathan, Buhari had not passed earlier versions of the Climate Change Bill when this legislation was presented to him, most recently in 2019 (EnviroNews Nigeria, 2019b). However, in 2021, the Buhari administration approved a revised National Climate Change Policy, submitted an updated NDC with a strengthened mitigation target and a 2050 Long-Term Vision to the UNFCCC, and signed the 2021 Climate Change Bill enshrining a net zero target into law (Department of Climate Change, 2021b).

There is little evidence of climate change playing a significant role in party politics in Nigeria. Across the last two elections in 2015 and 2019, political debate centered around security, corruption and economic reform. Neither of the two major parties, the ruling All Progressives Congress (APC), and the main opposition, the People's Democratic Party (PDP), discuss climate change in their online manifestos. However, the APC's manifesto does show support for mitigation activities, such as renewable energy, tree planting, and the end of gas flaring (APC, n.d.; PDP, n.d.). In the National Assembly, members of both the APC and PDP have sponsored climate change or mitigation-related pieces of legislation in the National Assembly showing some cross-party support for climate litigation (PLAC, 2017a, 2017b, 2019, 2021c, 2021a, 2021b).

The quality of government decision-making is impaired by widespread corruption in Nigeria. The country scores poorly on Transparency International's Corruption Perception Index and polling data shows that many Nigerians believe at least some officials in all levels of government are corrupt (Afrobarometer, 2021; Transparency International, 2021).

Nigeria's oil sector, the largest source of government revenue, is particularly susceptible to corruption. The state-owned Nigerian National Petroleum Corporation (NNPC) has a long history of allegations of withholding taxes, misappropriating funds and other illicit dealings (Bala-Gbogbo & Osae-Brown, 2020; Page, 2018).

Government officials are also often implicated in oil scandals (Page, 2018; The Premium Times, 2020). In one high profile case, the OPL 245 oil block scandal, energy companies Shell and Eni allegedly paid USD 1.1 billion to Nigerian government officials to secure rights to the offshore oil block (Pace, 2019; Shell and ENI on Trial, n.d.). Shell and Eni were acquitted by an Italian court in March 2021, though it remains unclear whether the verdict will be appealed, and related legal cases are ongoing (Global Witness, 2021; Sahara Reporters, 2021b). The oil block's licence expired in May 2021, though Eni has applied to have this converted to an Oil Mining Licence which would allow development of the block (Sahara Reporters, 2021a).

For decades, Nigerian governments have attempted to reform the oil sector. After 20 years of trying to pass a Petroleum Industry Bill (PIB), the National Assembly passed the PIB in July 2021 (Ene, 2018; Federal Republic of Nigeria, 2021; Iroanusi, 2021; Thomas, 2020). The PIB is expected to improve transparency and accountability in the sector, though considerable disagreement on key provisions remain (Esiedesa, 2021; Iroanusi, 2021).

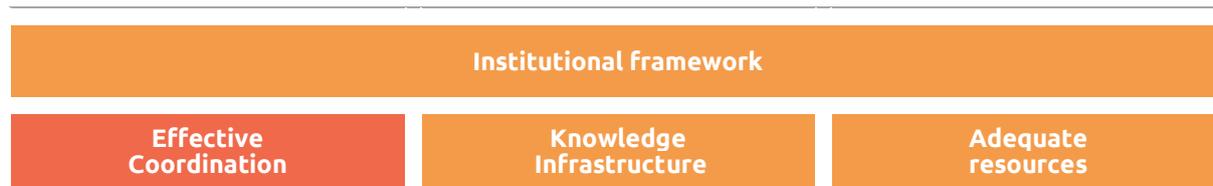
Environmental groups criticised the PIB for including exemptions that allow gas flaring to continue, and the use of gas flaring fines for more gas investments rather than host community development or environmental remediation (EnviroNews Nigeria, 2021).

Corruption can impede the government's ability to adopt climate measures. For example, civil society groups often oppose efforts to remove fossil fuel subsidies, arguing instead that eliminating corruption should be the focus of any action (BudgIT, 2019; Olawoyin, 2021b).

It also impacts other sectors key to the transition to a zero emissions society (Page, 2018). For instance, corruption has left Nigerian forests particularly vulnerable to illegal logging, stunted efforts to improve power sector performance and expand access, and plagued sustainable development and environmental initiatives (Ikuomola et al., 2016; Olugbode, 2020; Page, 2018). There are allegations that widespread public sector corruption facilitates illegal trade in the timber industry (Agency Report, 2017; Business Wire, 2018; CITES, 2018; Environmental Investigation Agency, 2017; Lynch & O'Grady, 2017).

The Buhari administration has made some progress on its promises to reform corruption more broadly, such as creating a single treasury account for government revenue, biometric identification systems in banks and establishing the Presidential Advisory Committee against Corruption (Musser, 2019). However, many criticise Buhari's anti-corruption campaign as being selective, targeting his opposition while showing leniency to his supporters (Igwe, 2020; Mbah, 2019; Musser, 2019). Overall, we rank Nigeria's quality of government decision making on climate as neutral due to the significant challenges presented by widespread corruption despite positive scoring on the Buhari administration's continuity and progression of climate strategies.

2.2 Institutional Framework



Effective coordination across Nigerian ministries and agencies at all levels of government is currently limited. As a result, climate change is not consistently mainstreamed into policy plans and targets. Meetings of the Inter-Ministerial Committee on Climate Change (ICCC), a key coordinating mechanism established to promote engagement on Nigeria's climate response across sectors, have been intermittent and ad hoc. The creation of the National Council on Climate Change under the 2021 Climate Change Act is expected to improve coordination.

Nigeria does not have a bespoke entity to provide advice and analysis on transition policies, and existing organisations have done little work in this area. However, the government is engaging with national and international organisations to develop decarbonisation pathways as it turns its 2050 Long-Term Vision into an implementable strategy. The country regularly works with international organisations to support the policy development process, though it is difficult to gauge the extent to which the government considers any advice received.

Capital and resource constraints are a serious impediment for Nigeria. Resource allocation for mitigation measures has not been consistent in recent years. The Department of Climate Change is reliant on external consultants for many tasks, which impedes capacity building and institutional learning over time.

It is unclear how the Climate Change Act will impact Nigeria's institutional framework; however, implementation of key provisions has the potential to improve governance structures for climate action and achieving Nigeria's net zero ambitions.

Effective coordination across ministries and agencies as well as with sub-national governments affects the ability of actors to align overarching climate policy targets efficiently and consistently.

Effective coordination across Nigerian ministries and agencies at all levels of government is currently limited; however, the creation of the Council under the 2021 Climate Change Act is expected to improve coordination. The Department of Climate Change is responsible for coordinating climate change policy across the federal government as well as with the states. One responsibility of the Council will be to support the FME, under which the Department is housed, in coordinating implementation of the National Climate Change Action Plan, which should be developed under the Act (Okereke & Onuigbo, 2021).

At the national level, the Inter-Ministerial Committee on Climate Change (ICCC) is a key coordinating mechanism, established to promote engagement on Nigeria's climate response across sectors and increase participation by stakeholders. Sectoral working groups for energy, industrial processes and product use (IPPU), agriculture, forestry and land use (AFOLU), and waste report to the ICCC. Stakeholders represented in the ICCC include sectoral ministries, other government bodies, civil society organisations, and academic and research institutions. As the text of the Climate Change Act is not yet available, it remains unclear how it may affect the duties or powers of the Department and the ICCC, but one hopes that the higher level of political engagement particularly through the Council will result in better inter-ministerial coordination.

While the ICCC is meant to meet quarterly, meetings have been intermittent and *ad hoc*, with limited information on recent activities (DCC, 2017; FME, 2017).

At the sub-national level, the Department coordinates climate policies with subnational governments through Climate Change Desk offices in all states and the Federal Capital Territory, housed in their respective state environmental ministries (Akubuike, 2020). Oversight functions are passed down to the state desk offices through the ICCC (DCC, 2017). Capacity-building workshops have been held with these units; however the Department's budget for these activities has fluctuated and dropped significantly in recent years, which may impact the effectiveness of coordination (DCC, 2020b; Federal Republic of Nigeria, 2019b, 2019a, 2020a; Thomas-Odia, 2021). The National Council on Environment,

comprised of environmental stakeholders across all levels of government, meets annually and serves as a forum for sub-national actor coordination (VON, 2021).

Within some state governments, there are higher level climate institutions, such as the Cross River State Ministry of Climate Change and Forestry and the Delta State Ministry of Environment's Climate Change Department. In 2008, Lagos State established a climate change unit (now department) within the Ministry of the Environment and Water Resources and in 2021, adopted a five-year climate plan (2020-2025) to put Lagos on a pathway to zero carbon by 2050 (Ministry of Environment and Water Resources, 2021). Further, the version of the Climate Change Bill transmitted to the Senate included the provision to establish a Secretariat to the Council consisting of six zonal coordinators and 36 State Directors to serve as technical and administrative arm (Onuigbo, 2021). It is unclear whether this provision is in the approved bill.

Nigeria has made some efforts to mainstreaming climate change across ministries and align policy development, but significant work remains in this area. The sponsor of the Climate Change Bill once noted that when meetings on climate change are called, bosses would send employees who have stepped out of line to the climate change unit as a form of punishment (The Guardian, 2021).

Evidence of alignment with climate policies is uneven across sectoral plans. Various sector policies include some degree of climate considerations. The Agriculture Promotion Policy (2016 – 2020) developed by the Federal Ministry for Agriculture and Rural Development (FMARD) includes policy objectives for the adoption of climate smart agriculture (FMARD, 2016).

Nigeria has also adopted multiple policies and plans to develop renewable energy and energy efficiency, but targets set in these documents have not been met (Federal Republic of Nigeria, 2016; IEA, 2013; IRENA, 2020b; Ministry of Power, 2015). In the transport sector, there is some evidence the government is encouraging a modal shift from road to rail. The ERGP includes the construction of two new rail lines and Nigeria's Integrated Infrastructure Master Plan includes USD 75bn for rail transport, although the plan allocates more than four times this amount for roads (Federal Republic of Nigeria, 2017d; National Planning Commission, 2015).

Other sectoral policies are not consistent with the transition to a zero emission society. The 2018 draft revised National Energy Policy aims to rapidly develop coal and sees it providing 30% of the national energy mix by 2030 (Energy Commission of Nigeria, 2018).

Perhaps the most striking case of a lack of mainstreaming is the process to adopt the Petroleum Industry Bill. Nigeria is heavily reliant on diminishing oil revenue, with growing debt and deficits (Chinery et al., 2020). A managed decline of the sector is needed to diversify the economy and avoid further financial hardship (Chinery et al., 2020; Toledano et al., 2020).

The Petroleum Industry Bill passed into law in July 2021 neither acknowledges the need for an energy transition, nor includes any provisions to facilitate such a transition (EnviroNews Nigeria, 2021; Federal Republic of Nigeria, 2021; Kennedy et al., 2021; Stakeholder Democracy Network, 2020). The PIB includes a provision that would leave open the ability to impose taxes, levies or duties to meet climate targets; however, this provision is written in such a way that it shields the industry from targeted mitigation measures, instead requiring the government to adopt fiscal measures geared to the economy as a whole (Kennedy et al., 2021). It is also telling that the Department of Climate Change was not listed among those invited to present at the two-day public hearing on the Bill in January 2021 (House of Representatives Committee, 2021).

Developing and updating the country's NDC has helped with improving coordination and mainstreaming. The Department has also collaborated with UNDP to develop sectoral action plans in response to the first NDC for the agriculture, industry, oil and gas, power and transport sectors (FME, 2017). The sectoral plans will be updated after the NDC revision process is complete. Participation of relevant ministries, departments and agencies (MDAs) has been promoted through international support as part of the updating process (NDC Partnership, 2021a; SouthSouthNorth, 2019).

Another important criterion is the existence and utilisation of a **knowledge infrastructure capable of supporting strategic planning and policy development**, as this aids in the elaboration and application of decarbonisation analyses in climate policy development.

Nigeria does not have a bespoke entity to provide advice and analysis on transition policies. At one point, its Climate Change Bill included the establishment of a Technical Advisory Committee to advise on climate change plans and programmes, but the current status of this provision is not known (Federal Republic of Nigeria, 2017c). The 2021 NDC update describes Nigeria's climate information, experts and research institutions as fragmented and notes a lack of training (Federal Government of Nigeria, 2021).

Existing organisations have done little work in this area. The National Institute for Policy and Strategic Studies (NIPSS) is a prominent Nigerian think-tank. Established by the government in 1979, NIPSS conducts courses, workshops and seminars for policymakers to support informed national policy (NIPSS, n.d.-a). While there are staff with climate change capacity at the NIPSS, there is a lack of publications on climate change or the transition and no evidence it has supported climate policy analysis in Nigeria (dRPC, 2020; NIPSS, n.d.-b).

The Nigerian Institute of Social and Economic Research (NISER) is another leading Nigerian think-tank established by the government in 1960 (NISER, 2018). As of 2006, NISER has been housed within the National Planning Commission. NISER has done limited work on climate change, but there is an allocation for climate research in the 2021 budget (Federal Republic of Nigeria, 2020a).

Nigeria has worked with national and international organisations to develop climate plans and governance approach. The Nigerian government has also partnered with the French Development Agency (AFD), the International Relation and Sustainable Development Institute, and the Center for Climate Change and Development (CCCD) at the Alex-Ekwueme Federal University Ndufu-Alike (AEFUNAI) in a project aimed at producing country studies analysing decarbonisation scenarios and low-emission development pathways for Nigeria (CCCD AE-FUNAI, 2021b; DCC, 2021b).

The project is expected to complement the work done for the Energy Transition Plan and help elaborate on its 2050 LTV. The project is headed by Professor Chukwumerije Okereke, Director of the CCCD, who worked as Head of the Technical Committee that revised the Climate Change Bill. Other examples of policies and plans include the National Action Plan to Reduce Short-lived Climate Pollutants supported by the Climate and Clean Air Coalition; the Sustainable Energy for All (SE4ALL) Action Agenda supported by the SE4ALL Africa Hub-AfDB, ECOWAS and others; and the 2050 LTV supported by the 2050 Pathways Platform (Akinola, 2020; Federal Republic of Nigeria, 2016, 2019c).

Nigeria is also a member of the NDC Partnership, an international coalition working to support climate action and sustainable development. The NDC Partnership is providing support to Nigeria for various aspects of the NDC process (NDC Partnership, 2021b, 2021a).

Capital and resource constraints have been impediments for developing countries in the past and remain significant barriers to effective climate governance (Bhave et al., 2016). These constraints are a serious impediment for Nigeria. **Adequate resources and capacity** need to be made available to implementers, and efficiently used by them, in climate policy processes.

The Climate Change Act seeks to establish a new national Climate Change Fund to be administered by the Council. The Council will also play a key role towards mobilising finance for the transition (Okereke & Onuigbo, 2021). There is potential for improvement with the passage of the Climate Change Act, but to date, the availability of resources has been a constraint for Nigeria.

The director of the Department of Climate Change has raised a number of resources and capacity constraints faced by the department, including overdependence on external funding, low funding through budget allocation, and lack of adequate office facilities (Uwaegbulam, 2019). Nigeria's Third National Communication indicates that despite capacity building efforts, the Department lacks the expert capacity to meet reporting requirements under the UNFCCC (Federal Ministry of Environment, 2020).

In addition to weak institutional arrangements, described above, GHG inventory management requires a broader pool of national experts. The Department's Mitigation Division, responsible for reporting and implementation of the Convention, lacks the experts, capabilities and resources needed to make it fully operational (Federal Republic of Nigeria, 2018b).

The lack of consistent funding for all relevant climate activities is apparent in the 2016 to 2022 budgets (Federal Republic of Nigeria, 2017b, 2017a, 2018a, 2019b, 2019a, 2020a, 2022).¹ Resources have been specifically earmarked for the implementation of the NDC, yet in 2020, 2021 and 2022 this allocation was less than half its 2017 level. There is some provision for capacity building in research centres and awareness raising activities but these have been inconsistent. Resources to assist in the capacity building of climate change units across national and sub-national departments was more than cut in half in 2020 and 2021 compared to 2019 and were no longer provided in 2022. However, new allocations were made to assist in mainstreaming climate change in the national development process starting in 2020 and there have been some capacity building activities focused on the sub-national climate change desks (Thomas-Odia, 2021).

The NCCP includes several measures that, if implemented, aim to increase resources available to address climate change, including development of a National Climate Finance Strategy and establishment of a National Climate Change Trust Fund (Department of Climate Change, 2021a). The NCCP also calls for a legal framework to address climate change that establishes an authority instrument on the National Assembly to appropriate sufficient resources for climate actions. The policy further aims to increase capacities at all levels of government and strengthen research capacities through education, training and availability of data collection and analysis infrastructure.

Since 2020, the government has made new allocations to support the access to international climate finance and implementing green bonds; however as discussed further below, it is unclear as to what were the deliverables for the Climate Public Expenditure and Institutional Review process supported in the 2017 and 2018 budgets (Federal Republic of Nigeria, 2017b, 2018a, 2019b). The government also allocated new funds in the 2021 budget to support the establishment of the national GHG inventory system (Federal Republic of Nigeria, 2020a). Nigeria **will need** the support of the international community to meet and exceed its conditional NDC target.

It is likely that these resource constraints limit the ability of the Department to build on its capacities and deepen its institutional learning overtime. While the Department has been the lead authority on climate change for the better part of a decade, it is reliant on external consultants for many tasks (Federal Ministry of Environment, 2020; Federal Republic of Nigeria, 2018b). This reliance impedes institutional learning as knowledge and processes are drained when contracts end. For example, GHG inventories prior to Nigeria's first Biennial Update Report in 2018 were produced on an *ad-hoc* basis with the support of international consultants (Federal Ministry of Environment, 2020). The 2021 NDC update notes Nigeria's need for international support to build and retain long-term organizational and institutional capacity (Federal Government of Nigeria, 2021).

In August 2020, the former Director of the Department was appointed to be the Permanent Secretary of the Ministry of Labour (DCC, 2020a; Federal Ministry of Labour and Employment, n.d.). While the appointment has the potential to increase mainstreaming of climate change throughout government ministries and contribute to efforts on a Just Transition, it does mean a loss of a longstanding member of the Department.

¹ A final version of the 2020 budget is not available on the Budget Office's website. We take the 2020 proposal that is available on that website as final. The 2020 budget was revised; however, project specific details are not available and have not been considered here.

2.3 Process for policy development, implementation and review



Nigeria's policy processes have improved with the adoption of the Climate Change Act, though there is still scope for further enhancement. By setting into law a net zero target and establishing a five-year and annual carbon budget process, the Climate Change Act improves on the country's near- and long-term planning. The government has also adopted its 2050 Long-Term Vision (LTV). The targets contained in the Act and Vision are not aligned, but further work to elaborate on the Vision is planned for 2022. Existing regulations outside the new climate law that address mitigation are fragmented and piecemeal.

There is significant room to improve on Nigeria's transparency framework. The country lacks a fully operational GHG Inventory System and its ability to track climate finance and mitigation actions is limited. A number of initiatives are underway to address both of these issues. Given that the Climate Change Act provides for a five-year carbon budget cycle, it is assumed this will establish a formalised ratchet up mechanism that ensures its NDC is reviewed and updated; however, it is unclear if this will be in sync with the Paris Agreement's five-year cycle.

A **defined Paris-compatible decarbonisation pathway** is an important component to aid the long-term planning for, and alignment with, the Paris Agreement's overall objectives.

The Climate Change Act, passed in November 2021, marks a significant step forward in developing a Paris-compatible decarbonisation pathway for Nigeria. While the full text is not yet available, the new law requires the FME to set five-year carbon budgets in line with a net zero target. The first budget is expected by November 2022 (Lo, 2021). President Buhari announced the adoption of a net zero target at the World Leaders Summit in Glasgow (Varin, 2021).

Nigeria has also developed a 2050 Long-Term Vision (LTV), which it submitted to the UNFCCC in December 2021 (DCC, 2021a). The LTV aims to reduce its current level of emissions 50% by 2050 and to move towards net-zero emissions across all sectors, though doesn't specify by when. It also includes a number of other non-emissions related sectoral targets.

It is difficult to evaluate the extent to which the recent developments are Paris-compatible as Buhari's net zero target announcement, the Climate Change Act, and the LTV all have different years for achieving net zero emissions. For key sectors, the LTV envisions net zero emissions achieved significantly later than necessary to achieve the net zero target for 2050 to 2070 passed into law or the 2060 date announced by Buhari. Critically, for the energy sector, oil and gas, waste, and cities, the LTV doesn't aim to achieve net zero until the end of the century.

Nigeria plans to elaborate on its 2050 LTV by developing decarbonisation pathways in 2022 (CCCD AE-FUNAI, 2021b; DCC, 2022). It is anticipated that such pathways should provide greater clarity on its net zero timeline. They will also help with the development of near-term policies that are aligned with such goals.

The question of alignment is particularly relevant in the context of natural gas. The LTV foresees the expansion of natural gas for power generation, industry and domestic use and describes natural gas as Nigeria's "major transition fuel" (DCC, 2021a). While the strategy does not set a defined plan or year for gas phase out, it does indicate natural gas may play a role in Nigeria's energy transition longer than Buhari has indicated in his net zero announcement (DCC, 2021a). Committing to a clear exit strategy for gas would improve how Nigeria's short-term planning feeds into its long-term goals. To be Paris-compatible, Nigeria's power sector would need to be fully decarbonised by 2040 at the latest (Climate Analytics, 2021). Further, continued investment in natural gas infrastructure increases the risk of stranded assets and according to IEA's report on how to get to net zero by 2050, the world already has sufficient oil and gas supply and no new fields development is needed (IEA, 2021).

The Climate Change Act if fully implemented, will go a long way to establishing the governance structures needed to accelerate the transition to net zero emissions. To date, the regulations that have been enacted on the national level are fragmented and piecemeal. In the energy sector, these include flare gas regulations, building energy efficiency, and feed-in tariffs for renewable energy (Livin Spaces, 2017; NERC, 2015; Official Gazette, 2018, 2020).

The implementation of regulations is also questionable. Nigeria has failed to make any substantial progress towards the capacity targets for 2018 and 2020 set in the renewable energy feed-in tariff regulations set by the Nigerian Electricity Regulatory Commission (NERC). Efforts to pass renewable energy legislation have also not been successful (PLAC, 2015, 2016, 2018, 2019, 2020, 2021b, 2021a).

The effectiveness of attempts at fossil fuel subsidy reform is also uncertain. In 2020, the government announced the removal of petrol subsidies (George, 2021). While the necessary regulations were passed in March 2020, the NNPC has admitted to paying between N100 and 120bn (USD245 and 294m) a month to keep the pump price at the current levels (George, 2020, 2021; Official Gazette, 2020; Olawoyin, 2021b). Nigeria had similarly announced the removal of subsidies in 2016 after a fall in oil prices, but returned to subsidising petrol in 2017 when crude prices rebounded (Vanguard, 2017).

An **enhanced transparency framework mechanism** is necessary in order to track progress towards achieving emission reduction targets in line with the Paris Agreement, as well as providing checks and balances for the government's climate commitments.

There is significant room to improve on Nigeria's reporting framework. The country lacks a fully operational National GHG Inventory Management System and has relied on external consultants to complete its reports to the UNFCCC (Federal Ministry of Environment, 2020). Institutional arrangements to coordinate greenhouse gas inventory data are weak. Lack of robust coordination structures and scattered activity data reporting across agencies and ministries has resulted in a high level of inconsistency (Federal Republic of Nigeria, 2018b). The 2021 NDC update indicates it expects Nigeria will continue to need technical support from international consultants for implementing its transparency framework, but that a specific requirement of this work will be the inclusion of capacity building for Nigerian institutions (Federal Government of Nigeria, 2021). A lack of capacity and data availability are key constraints. A number of initiatives are underway to address these, including at the sectoral level (Global Climate Change Alliance Plus, n.d.; IRENA, 2019, 2020a; Uwaegbulam, 2018). The 2021 budget also includes specific allocations to support the inventory system and data improvements (Federal Republic of Nigeria, 2020a).

Nigeria has limited ability to track climate finance, although initiatives are also underway to address this issue. The Department was allocated resources for a Climate Public Expenditure and Institutional Review (CPEIR) under the 2017 and 2018 budgets (Federal Republic of Nigeria, 2017b, 2018a; Hassamal et al., 2020). CPEIR is a tool used to identify, report, monitor, evaluate and account for all climate-related financial resources. It consists of policy, institutional and climate public expenditure analyses. No information is available on the status of, or outcomes from, that review. The NCCP aims to improve monitoring and tracking of climate finance as it is mainstreamed into national and subnational budgets (Department of Climate Change, 2021a).

Nigeria is looking to appoint a climate finance advisor to be embedded in the Federal Ministry of Finance, Budget and National Planning (NDC Partnership, 2020b). Part of the advisor's role would be to support the Department's financial unit. Resources were also earmarked in the 2020 and 2021 budgets to improve access to international climate finance (Federal Republic of Nigeria, 2019b, 2020a). The Climate Change Act also aims to establish a Climate Change Fund administered by the Council, and also has the potential to improve the tracking and monitoring of climate finance (Okereke & Onuigbo, 2021; The Guardian, 2021).

Capacity building to develop Nigeria's processes for tracking mitigation actions are ongoing with support from the EU (Federal Government of Nigeria, 2021). In 2021, the Department established an NDC project registry to better track progress of NDC implementation (DCC, 2021c).

The Climate Change Act requires the FME, in consultation with the Federal Ministry of Budget and National Planning, to set new carbon budgets in a five-year cycle. The initial budget, and subsequent budgets, must be approved by the Federal Executive Council. While the 2017 version of the climate bill included provisions to establish the regular review of the climate framework, action plan and

funding arrangements, the details of review mechanisms in the approved Act are not yet available, but we assume it will include similar provisions (Federal Republic of Nigeria, 2017c).

It is also assumed that the Act may establish a formalised **ratchet up** mechanism that ensures its NDC is reviewed and updated in accordance with the Paris Agreement’s five-year cycle; as this would be consistent with the five-year carbon budget cycle established by the Act. However, whether or not the five-year carbon budgets will be in sync with the Paris Agreement’s cycle is unclear. Nigeria also adhered to the first ratchet up round under the Paris Agreement, submitting its updated NDC with a stronger conditional target in 2021 (Federal Government of Nigeria, 2021). The update also states that Nigeria is committed to submitting a new NDC in 2025.

2.4 Stakeholder engagement

Stakeholder engagement		
Level and scope	Management of non-state actor interests	Exogenous non-state interests and influence
<p><i>There is significant room to improve the government’s support of public engagement and education. Climate literacy amongst the general public remains low. The new law could help ameliorate the situation as it includes provisions to integrate climate change into the educational curricula.</i></p> <p><i>Nigeria has committed to the advancing the just transition and is increasingly incorporating green job considerations into employment and environmental plans. However, concerns over a public backlash in response to fossil fuel subsidy reform only serve to highlight the importance of fair climate policies and the need to build trust in the public that compensatory programmes will be available.</i></p> <p><i>Those at risk from the transition, especially the oil and gas industry, likely have significant influence over the government, given the long history of corruption in the sector.</i></p>		

The government’s **level and scope of engagement** with stakeholders reflect how well it is aware of external knowledge and the expectations of its constituents, which, in turn, affects the ability for sound government decision-making.

There is significant room to improve the government’s support of public engagement and education. The Department of Climate Change has an Education, Awareness and Outreach Division, responsible for efforts to create awareness of climate change in the country, but there is little information available on its activities (DCC, n.d.-a).

The Department is working, in partnership with UNDP and the Women In Media Initiative, on a programme to support the role of women journalists in Nigeria’s NDC process (Isaac, 2021). The new programme recognises the role of the media in communicating the government’s climate efforts and ensuring buy-in and involvement from the general public and is expected to improve NDC implementation, for example, through ensuring gender-responsive climate action and holding the government accountable for meeting NDC targets.

The Department is also working on educational tools for young Nigerians; however, no education material is available through the Department’s website, nor is such information readily available from other sources (Engu State Government, 2016; FES Nigeria, 2020a; TROP ICSU, n.d.). The NCCP indicates the government intends to integrate climate science research into the national education system and support mass climate education and awareness programs (Department of Climate Change, 2021a). According to the representative who sponsored the Climate Change Bill, the new law includes the provision to integrate climate change into the educational curricula (The Guardian, 2021).

These efforts to raise awareness take place against a background of low climate literacy. Climate change barely registers as one of the most important issues facing the country, though some issues relevant to the transition, like electricity supply, do rank highly (Afrobarometer, 2021; Selormey et al., 2019).

Only about a third of Nigerians say they have heard about climate change compared to a continent-wide average of about two thirds. Of those who have heard of climate change, less than half say it will make life worse or think it is caused by human activity, again lower than the respective continent-wide average.

While literacy levels likely vary depending on the segment of the population, overall, only one in five Nigerians understands anthropogenic climate change and its negative effects, while another 30% has some awareness of the phenomenon (Ojomo et al., 2015; Selormey et al., 2019). Notwithstanding low levels of literacy, of those familiar with the concept there does seem to be support for action to stop climate change and reduce emissions (Pew Research Center, 2015).

The government is engaging with a number of stakeholders as part of updating its NDC and developing its long-term strategy. The Ministry of Environment has engaged with youth groups and activists, including through the Nigeria Youth Roundtable on Climate Action in 2019 and consulting on its NDC (EnviroNews Nigeria, 2019a; FES Nigeria, 2020a). A number of youth working groups have been formed to ensure continued engagement with the government (FES Nigeria, 2020c, 2020b).

The government has also engaged with the private sector on NDC implementation and revision through a series of regional roundtables supported by the UNDP. However, some groups have expressed concern that they had not been adequately involved in the NDC implementation process (EnviroNews Nigeria, 2020b, 2020c; Oyema-Aziken, 2020). A number of national and regional workshops are also being planned as part of the development of the country's long-term strategy (NDC Partnership, 2020a).

Outside NDC processes, there has been some public consultation on climate-related policies, though the depth of these consultations is difficult to gauge. For instance, a stakeholder workshop was held on Nigeria's National Action Plan to Reduce Short-lived Climate Pollutants (2018) (Federal Republic of Nigeria, 2019c). The government also engaged with trade unions in the development of its Just Transition policies (Just Transition Centre, 2019). The House of Representatives also held two days of public hearings on the Petroleum Industry Bill in January 2021 (House of Representatives Committee, 2021). The revised NCCP mentions the review process for its development included close engagements with the private sector and communities (Department of Climate Change, 2021a). In discussing the new climate change law, the sponsor of the bill said progress was made due to a small team working behind the scenes, rather than civil society pressure (Lo, 2021). However, there are provisions to include non-state actors in implementation, such as representation on the Council for civil society, including spaces for women, youth, disabled people, and the private sector.

The **management of non-state actor interests** is an important consideration, as it depicts whether governments have succeeded in addressing resistance created by vested interests as well as communicating the fairness of their policies to the public. An assessment of the ability to manage non-state actor interests reveals how much public support or opposition policies receive.

In Nigeria, a Just Transition is necessary to achieve a low-carbon economy while ensuring a just outcome for communities. A study by the International Labour Organisation identified the agriculture (including forestry and land use change) and energy sectors as key sectors requiring significant restructuring to achieve a just transition (ILO, 2020). Nigeria's 2021 NDC update indicates the government will support skills development in these sectors while ensuring social protection for the most vulnerable (Federal Government of Nigeria, 2021). There are a number of initiatives underway to address these issues.

Since 2017, the Nigerian Labour Congress (NLC) has worked together with the Environmental Rights Action-Friends of the Earth Nigeria (ERA-FOE Nigeria) to increase social dialogue between trade unions, communities and policy makers to advance a Just Transition (Just Transition Centre, 2019; Nigeria Labour Congress, 2020; Redactie, 2021; Transnational Institute, 2020). Specifically, the NLC and ERA-FOE are working in the agriculture and petroleum sectors to increase stakeholder engagement to help address the displacement of small-scale farmers by large agricultural corporations and communities impacted by extractive activities of the oil and gas industry.

The government invited the NLC to create a national roadmap for the country to implement the Silesia Declaration on Just Transition, adopted at COP24 (Mustapha, 2019). The declaration reaffirms the need to ensure a just transition of the work force that creates decent work and eradication of poverty.

The government is increasingly incorporating green job considerations into employment and environmental plans. Nigeria's 2017 National Employment Policy includes promoting environmentally friendly jobs as one of 12 national employment strategies, creating jobs in the context of climate change adaptation, renewable energy, urban waste recycling and afforestation (Federal Republic of Nigeria, 2017e).

Nigeria's 2021 NDC update included a green jobs assessment that found that Nigeria's climate policies would add about 12 million net additional jobs across the economy compared to a baseline scenario (Federal Government of Nigeria, 2021). The assessment found that policies to increase power generation had the largest impact in terms of total jobs created and agriculture, forestry, and fishing had the largest jobs multiplier effect considering amount invested. In August 2020, the former head of the Department of Climate Change was appointed as the Permanent Secretary for the Ministry of Labour, which could assist in advancing the the green jobs agenda (Federal Ministry of Labour and Employment, n.d.).

The government has fared less well when it comes to fossil fuel subsidy reform, and related stakeholder engagements. As discussed above, the government attempted to remove petrol subsidies in March 2020, though the effective implementation of this subsidy removal is unclear. It is estimated that Nigeria spent N10 trillion (24 billion USD) on petrol subsidies between 2006-2018 (BudgIT, 2019).

Civil society groups, including organised labour, have often opposed removal of these subsidies, on the basis that it "benefits" large sections of the population (BudgIT, 2019; Olawoyin, 2021b). Research shows that the more people believe the government is corrupt or not capable of implementing programmes to compensate for the removal of these subsidies (like supporting public transportation), the less likely they are to support subsidy reform (McCulloch et al., 2021). Such research serves to highlight the need for fair policies and to build public trust that they will, in fact, be delivered.

Non-state actor interests and influence also have the ability to shape government policies, either to accelerate or impede the speed of the transition to a zero emissions society. Such influence may come from groups directly affected by the transition, either positively or negatively, or from the general public. An important consideration is to what extent these stakeholders can access and utilise country-specific analyses to influence the policy agenda.

It is difficult to gauge the influence of those who are expected to benefit from the transition; however, there is some evidence that they have impacted decision-making. Renewable industry groups have had some limited success in reversing adverse policies. At one time, it was possible to import solar panels into Nigeria duty free. However, in 2018, the government began imposing both an import duty and value-added tax. Industry groups advocated for the removal of these duties (REAN et al., 2019). In February 2020, the government removed VAT; however the import duty remains (Federal Republic of Nigeria, 2020c).²

More broadly, there are a number of civil society organisations active on climate change; however, these activities take place against a backdrop of low climate literacy amongst the general public, as discussed above. Campaign activities include attempting to end gas flaring, and calls for transitioning to a zero emissions future (Egbejule, 2020; Redactie, 2021; Stakeholder Democracy Network, 2020).

The Climate Change and Development Centre, Alex Ekwueme Federal University promoted public engagement in Nigeria's NDC revision and climate action more broadly (CCCD AE-FUNAI, 2020a, 2020b). The programme, intended to complement the government-led NDC revision process, included expert analysis on a variety of topics, direct engagement with the general public and stakeholders, and targeted public awareness and media campaigns (CCCD AE-FUNAI, 2021a).

The knowledge basis to support the activities of these civil society groups is limited as there are few country-specific analyses available to guide the transition to a zero emissions society. A number of initiatives underway to improve upon this situation.

² There is some confusion over the status of this change, as the Federal Inland Revenue Service issued a public notice in June 2020 stating that the VAT remained in place for renewable energy imports; however, VAT is not listed as applying to renewable energy imports on the government's main trade website (Federal Inland Revenue Service, 2020; Kukoyi et al., 2020; Nigeria Single Window Trade, n.d.).

In 2015, the Energy Commission of Nigeria (ECN), with support from the United Kingdom, launched the Nigeria Energy Calculator 2050 (NECAL2050), an open source energy and emissions modelling tool, to help users explore different energy and emissions scenarios (Energy Commission of Nigeria, 2015; EnviroNews Nigeria, 2020a). NECAL2050 has been used to develop low-emission pathways for Nigeria (Dioha et al., 2019). In June 2020, the ECN agreed to work with the UK Department for Business, Energy and Industrial Strategy to develop an updated version of the calculator. As discussed above, the government is also working on decarbonisation pathways, in partnership with AFD, as part of elaborating on its 2050 Vision (CCCD AE-FUNAI, 2021b).

Those at risk from the transition, especially the oil and gas industry, likely have significant influence over the government, given the long history of corruption in the sector (see discussion above in Political Commitment section). Discussing why attempts to pass climate change legislation were not successful in the past, the sponsor of the bill pointed to “some faceless interests” that stopped the bills (The Guardian, 2021). Industry actors have also lobbied against renewable energy policies (Sayne, 2020). The Petroleum Industry Bill, passed in 2021, may help curb corruption in the oil and gas industry (Thomas, 2020).

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The Climate Action Tracker (CAT) is an independent scientific analysis produced by two research organisations tracking climate action since 2009. We track progress towards the globally agreed aim of holding warming well below 2°C, and pursuing efforts to limit warming to 1.5°C.

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NewClimate Institute is a non-profit institute established in 2014. NewClimate Institute supports research and implementation of action against climate change around the globe, covering the topics international climate negotiations, tracking climate action, climate and development, climate finance and carbon market mechanisms. NewClimate Institute aims at connecting up-to-date research with the real world decision making processes.

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Climate Analytics is a non-profit climate science and policy institute based in Berlin, Germany with offices in New York, USA, Lomé, Togo, Perth, Australia, Kathmandu, Nepal and Port of Spain, Trinidad and Tobago, which brings together interdisciplinary expertise in the scientific and policy aspects of climate change. Climate Analytics aims to synthesise and advance scientific knowledge in the area of climate, and by linking scientific and policy analysis provide state-of-the-art solutions to global and national climate change policy challenges.

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