



FEDERAL REPUBLIC OF NIGERIA



Manual of Procedures

September 2024

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List of Abbreviations

Abbreviation	Terms
BTR	Biennial Transparency Report
CMAB	Carbon Market Advisory Body
CMO	Carbon Market Office
COP28	Twenty-Eighth Conference of the Parties to the UNFCCC
DNA	Designated National Authority
DOEs	Designated Operational Entities
ETF	Enhanced Transparency Framework
ETS	Emissions Trading Scheme
GHG	Greenhouse Gas
ICP	Independent Carbon Program
ITMOs	Internationally Transferred Mitigation Outcomes
MADD	Mitigation Activity Design Document
MAIN	Mitigation Activity Idea Note
MAP	Mitigation Activity Proponent
MRV	Monitoring, Reporting and Verification
NCCC	National Council on Climate Change
NDC	Nationally Determined Contribution
NGOs	Non-Governmental Organizations
OIMP	Other International Mitigation Purposes
OMGE	Overall Mitigation of Global Emissions
PD	Project Developers
PDD	Project Design Document
PIN	Project Idea Note
REDD+	Reducing Emissions from Deforestation and Forest Degradation and the role of conservation, sustainable management of forests and enhancement of forest carbon stocks.
SDG	Sustainable Development Goal
SOP	Share of Proceeds
UNFCCC	United Nations Framework Convention on Climate Change
USD	United States Dollar
VCM	Voluntary Carbon Market
VVBs	Validation and Verification Bodies

Manual of Procedures for Nigeria's participation in international carbon markets

1. The Manual of Procedures for Nigeria's participation in international carbon markets, henceforth referred to as "the Manual", outlines the guiding principles that shape Nigeria's approach to participating in international carbon markets across their main segments (Article 6.2 and Article 6.4 of the Paris Agreement and the voluntary carbon market). This document also serves as a guide on the procedures that are necessary for the development and implementation of carbon market activities in Nigeria. For the Manual to be operational, its selected contents or its entirety needs to be adopted as binding by authorized institutions in a manner prescribed in the legislative process.

Implementation of Article 6 of the Paris Agreement (UNFCCC)

2. This section provides guidelines and processes for implementing carbon market activities in line with the Paris Agreement. It covers the process under Articles 6.2 and 6.4 of the Paris Agreement and related procedures for eligible entities, project criteria, methodologies, certification rules, mitigation outcomes authorization, share of proceeds, and corresponding adjustments.¹

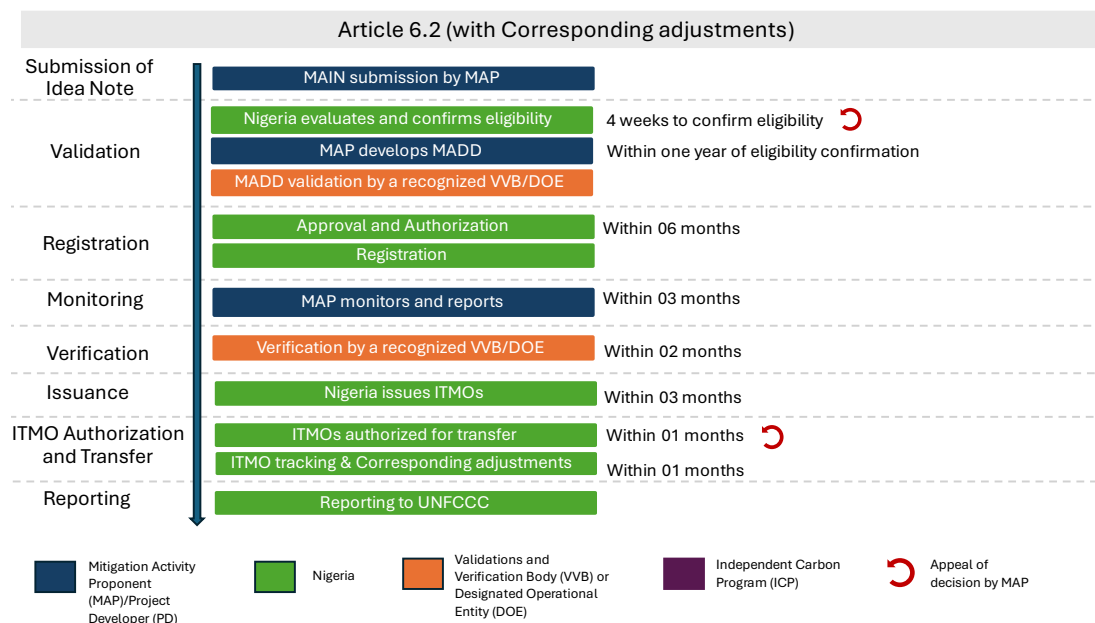
Article 6.2 Cooperative Approaches

Article 6.2 Mitigation Activity Cycle

3. A Mitigation Activity Proponent (MAP) that seeks to implement mitigation activity(ies) that involve the international transfer of Internationally Transferred Mitigation Outcomes (ITMO) will follow the steps outlined below:

¹ The 'Procedures' in the subsequent sections have been numbered for ease of reference.

Figure 1: Article 6.2 Project Cycle with CA



Submitting the Mitigation Activity Idea Note (MAIN)

- To determine if a mitigation activity is eligible to generate ITMO, MAP submits a MAIN to the Carbon Market Office (CMO) based on the eligibility request template that is provided by the Carbon Market Office (CMO).

Receipt of the MAIN and eligibility evaluation

- The CMO assesses the eligibility of the mitigation activity based on criteria developed according to the processes outlined as “Identifying eligible activities” within this Manual and sends the assessment to the technical advisory team within the CMAB for review and advice. The technical advisory team provides feedback to the CMO.
- If the decision is positive, an eligibility letter is sent to the MAP through a designated communications channel and the activity is registered as "eligible" by the CMO. If there is a negative outcome, the MAPs may appeal the decision within the stipulated timeline. Under both circumstances, the MAP will be provided with feedback on the submission along with the decision.
- The letter of eligibility received by the MAP does not guarantee that the MAIN will qualify for approval and authorization. It only signifies that the CMO has been notified of the interest and the MAIN can now proceed with MADD development.

Submission of the Mitigation Activity Design Document (MADD) for validation by VVB

- The MAP carries out the design and development of the mitigation activity using approved methodology and submits it to the CMO for validation and registration. The MAP also hires an

independent entity approved by Nigeria² to validate the mitigation activity design documentation (MADD) for the corresponding sector.

9. Following a positive validation by the independent entity, a formal communication and the validation report would be sent to the Carbon Market Office for approval through the designated channel of communication. This may be accompanied by some additional requests for information to be defined in an approval request template by the CMO.

Approval of MADD and authorization of participants by Nigeria

10. The 'Approval request' template includes a request for authorization of participants and approval of mitigation activities, following the requirements for authorizing the participants and approval of mitigation activity. If it is deemed to be aligned with Nigeria's requirements, an approval letter will be sent to the MAP using the designated communication channel and the mitigation activity status is then updated on the registry as "approved" by the CMO.
11. The mitigation activity is approved, and the MAP is simultaneously authorized as a "participant" in the activity.
12. The issuing of a letter of 'Approval and Authorization' at this stage would only mean that the project is approved and registered. The letter authorizing participants is not a guarantee and does not create a legitimate expectation for ITMO authorization.

Monitoring, Reporting and Verification (MRV)

13. **After registration and receipt of the approval letter**, the MAP can implement the mitigation activity and start monitoring emissions reductions/removals and sustainable development impacts. The MAP uses an independent entity approved by Nigeria or appointed under the requirements of the carbon crediting program approved by Nigeria to verify emissions reductions/removals and sustainable development impacts.

Issuance of ITMOs by Nigeria

14. The MAP will hire an independent entity³ for verification purposes. The entity will conduct the verification and issue a verification report which will be shared with the CMO, accompanied by requirements for additional information from Nigeria defined in the ITMO issuance request template.
15. The Carbon Market Office carries out an assessment and if it is successful, an issuance confirmation letter is sent to the MAP. If the activity is registered with other international crediting programs such as Gold Standard, Verra (VCS), etc., the procedure described under the VCM section of the document will apply.

² For the purpose of Article 6.2, the CMO will shortlist independent auditors across sectoral scope(s) to validate projects for validation and verification of activities committed to bilateral exchange. The CMO will encourage African auditors accredited by UNFCCC to support validation and verification of activities.

³ The independent entity hired for verification can be same as the entity hired for validation or may be different.

Authorization and International transfer of ITMOs and corresponding adjustments

16. The MAP sends a request to the CMO to authorize ITMOs for international use and transfer, following the template published by the CMO for submitting ITMO authorization requests. The CMO evaluates the request with support from the CMAB technical committee to assess the request and to advise on it. If the result of the evaluation is positive, the CMO requests the NCCC for a mandate to issue authorization and it sends an authorization letter to the MAP. In the event of a negative outcome, the MAP may appeal the decision within the stipulated timeline.
17. Once the ITMOs are authorized and issued, the MAP can transfer them to the international buyer and thereafter effect a corresponding adjustment for all authorized ITMOs that are 'first transferred'. In the terminology of Article 6, and for the purposes of this Manual, the "first transfer", means:
 - Where ITMOs are authorized for use towards the NDC of another country, the first transfer is the first international transfer of such authorized ITMOs.
 - Where ITMOs are authorized for international mitigation purposes other than NDC achievement or other purposes, the first transfer is (i) the authorization of such ITMOs or (ii) the cancellation of such authorized ITMOs from the national registry, as specified in the letter of authorization.

Suspension of authorization

18. The authorization of ITMOs may be suspended in the following circumstances – if there is evidence of illegality or misconduct by any party (entities participating in the mechanism (MAP, VVB, CMO)) in the process of validation, registration, monitoring, verification, issuance, or authorization of ITMO.
19. If the MAP does not rectify the event that led to the suspension within the specified timeframe, or if, in the opinion of NCCC, the event cannot be rectified, NCCC may revoke the authorization. Before any decision to revoke is made, NCCC will allow the MAP and any other authorized participants or other affected persons to be heard, through a formal hearing or a written statement, or both. NCCC will consider the statement of the MAP and any authorized persons and provide a written reasoned decision.
20. The MAP may appeal the decision of NCCC under the provisions of the [the law that prescribes an appeal against administrative decisions]. If all the appeal processes have been exhausted and the revocation is not overturned, or if the MAP does not appeal within the specified period, the CMO will notify the carbon crediting program where the activity is registered and the authorities of the buying country/ party to a cooperation agreement of the revocation of the authorization.
21. The revocation of the authorization will not apply retroactively and will not affect the validity of the transfer of authorized ITMOs for which corresponding adjustments have been applied as of the date of revocation.

Report

22. Each year, the Carbon Market Office summarizes data relating to actions (registrations and transfers) places this information in a specific reporting template and sends it to the UNFCCC. This information will be available on the UNFCCC Article 6 database website. Summary information will be available to the MAP, among others.

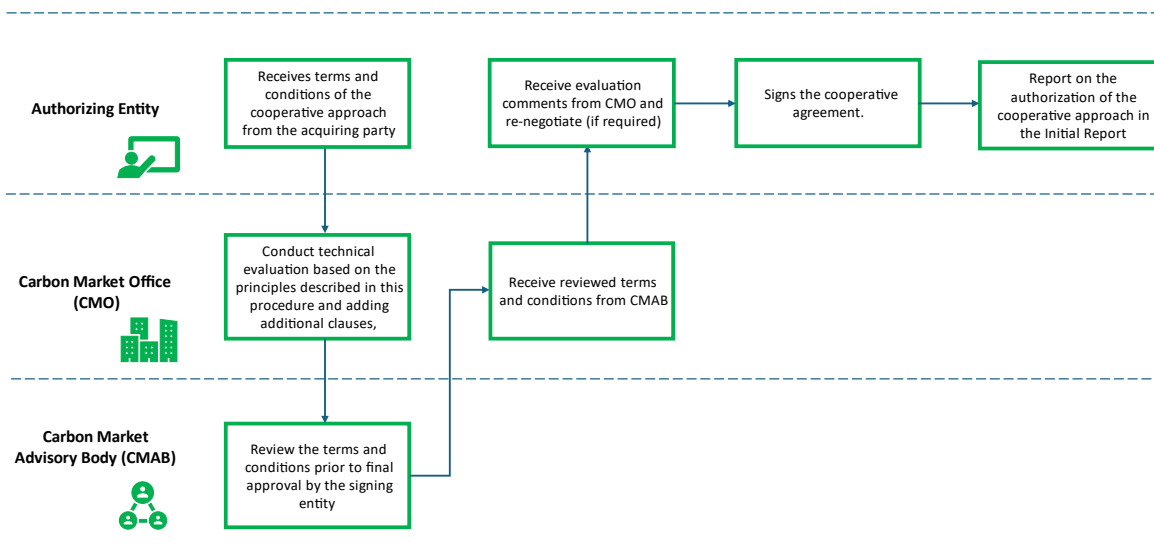
Article 6.2 Procedures

Cooperation arrangements: Authorization of cooperative approaches and negotiation process for cooperation agreements

23. Each government participating in cooperative approaches under Article 6.2 is required to authorize the cooperative approach. The authorization of a cooperative approach is to be granted when a cooperation agreement is signed between the parties to the cooperation agreement⁴. The authorization of cooperative approaches for cooperation agreements typically involves the Government's approval, inter-agency coordination for the development of the cooperative approach and a legal review to ensure compliance with domestic laws and international obligations.
24. It is essential to consider the following aspects while negotiating cooperation agreements:
- Alignment of interests: Government agencies negotiating the agreement must carefully consider the interests and priorities of both countries and strive to achieve a fair and balanced outcome directed towards sustainable development goals for both.
 - Consideration of domestic/local constraints: Parties may be subject to domestic political, economic, or legal constraints that need to be considered to ensure informed decisions.
 - Consideration of international norms and standards: Cooperation agreements should generally comply with relevant international norms and standards, such as those established by the World Trade Organization or the UNFCCC.
 - Long-Term implications: Parties should consider the long-term implications of the agreement, including its potential impact on future relationships and policy decisions.
 - Interoperability with Voluntary Carbon Markets: Entities negotiating cooperation agreements should ensure that the terms are facilitative to explore other mechanisms and develop a common understanding to support interoperability with the VCMs.

⁴ Negotiations on Article 6.1s not concluded on the issue when ITMO use is authorized for Other International Mitigation Purposes. Parties to the Paris Agreement did not agree at COP28 if those authorizations also should be defined as a cooperative approach requiring an authorization from a receiving Party. Thus, the authorization of a cooperative approach may also come to include cooperative approaches that are not preceded by bilateral agreements.

Figure 2: Roles and responsibilities of entities for authorization of cooperative approaches



Article 6.2 Eligibility Criteria: Entities, Projects/Activities and Methodologies

25. The eligibility criteria for mitigation activities are to be aligned with Nigeria's national priorities. Mitigation outcomes from Article 6.2, to be transferred to other parties for use towards their NDCs or transferred for other international mitigation purposes (OIMP), cannot be used towards achieving Nigeria's NDC. The following criteria will determine the eligibility of mitigation activities.

General Criteria for Mitigation Activities:

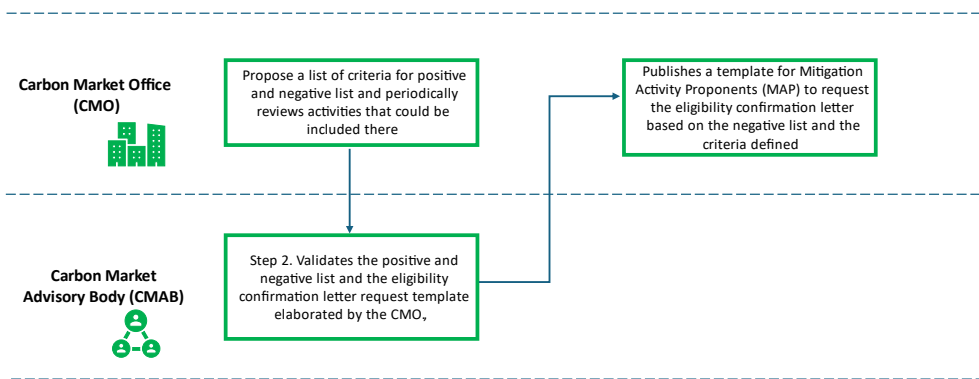
- Activities identified in the NDC to achieve unconditional mitigation targets are not eligible for authorisation of ITMOs.
- Activities outside the sectors covered by the NDC are also considered not eligible for international transfer as these would still require corresponding adjustments to the emissions balance covering NDC sectors. (Please confirm this statement)
- Activities mandated by law are not eligible. There may be some exceptions where there is evidence of non-implementation and a lack of ability to enforce regulatory mandates.
- Activities that are already well established and have a source of funding available to them through a public or a private sector source or through an international initiative may/may not be eligible.
- Eligible activities must demonstrate their contribution to sustainable development, respect for environmental and social safeguards, alignment with national priorities, and inclusion of gender perspectives and social inclusion.
- Activities that have generated ITMOs with a vintage year of 2021 or later will be eligible for consideration. (Please confirm this statement)
- Activities which fail to establish additionality are not eligible.
- Methodologies: Activities need to be aligned with a published methodology which lays out guidance on GHG calculations, determination of baseline(s), monitoring reporting and verification

methods for that category of project. In the absence of a methodology, the project owner can first proceed with the development of a new methodology as per the procedures defined by UNFCCC or International Crediting Programs such as Gold Standard, Verra, etc.

Specific Criteria

- i) Activities listed in the NDC as part of a conditional target will be considered eligible.
- j) All activities that are committed to meeting NDC targets (unconditional targets) for Nigeria are not eligible to generate ITMOs.
- k) Activities that are in line with the priority areas established by Nigeria and its partner under the bilateral agreement.

Figure 3: Role of responsibilities of entities for developing eligibility criteria for A6.2



Article 6.2 Submission of the activity/project idea note, evaluation of eligibility and approval certification

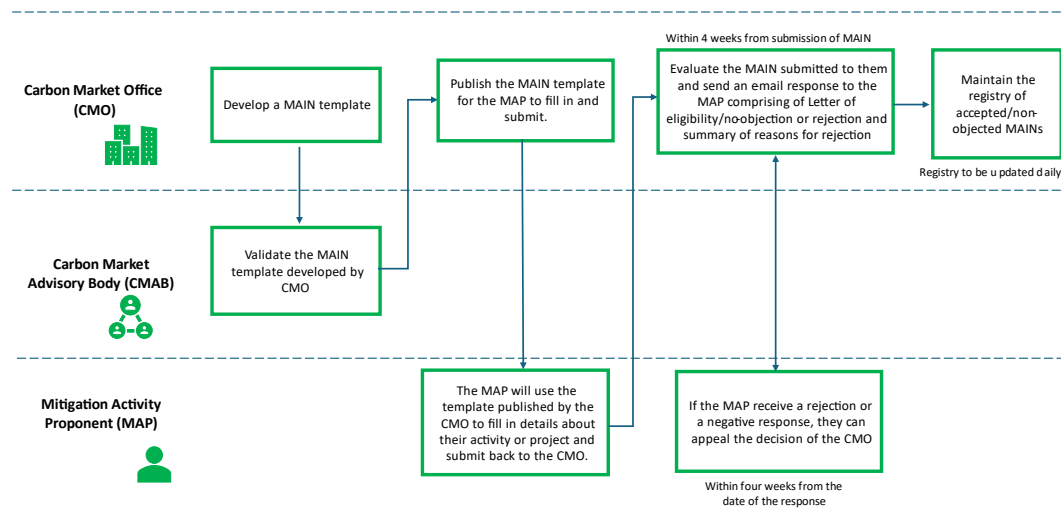
26. The CMO will publish a Mitigation Activity Idea Note (MAIN) template for the mitigation activity proponent (MAP) to fill in and submit. The MAIN will comprise an outline of the project's objectives, scope, activities, budget, and expected outcomes.

27. The MAIN submitted to the CMO will undergo evaluation and eligibility testing based on its alignment with:

- NDC prioritized activities under identified sectors
- National sectoral regulations
- Activities identified under the cooperation agreements
- Technical and financial feasibility of the activity
- SDG impact
- The permanence of the mitigation activity
- Additionality and barrier analysis; and
- Other risks and challenges.

28. The MAIN will therefore be reviewed by the CMO, who will then issue a letter of eligibility (stating acceptance) or rejection of the MAIN. MAPs can appeal a negative decision.

Figure 4: Roles and responsibilities of entities for the MAIN development process



The MAIN should include: project description: title; summary and activities, Location: country, region and site, methodology: baseline; boundary,MRV; etc., timeline: start date; end date and key milestones, project benefits: climate action; environmental benefits and social benefits, benefit sharing with the project stakeholders, governance: project or asset owner; execution team and stakeholders, financial information: total project cost and funding sources, additional supporting documents: maps and diagrams, data and evidence.

Article 6.2 Validation: Approval of activities, Authorization of participants and Registration

29. This procedure outlines the steps for the process of approval of activities and authorization of participants.

a) *Approval of Article 6.2 activities requesting authorization of ITMO use.*

30. On receiving eligibility confirmation, the MAP will proceed to develop a Mitigation Activity Design Document (MADD). The MADD template is in 'Operationalizing the Article 6 of the Paris Agreement'.

31. Approval of Article 6.2 activities seeking authorization for ITMO use will be granted based on:

- Mitigation activity proponents will apply a published methodology from carbon crediting mechanisms that are approved by Nigeria (e.g., small- or large-scale projects under VERRA or micro-scale projects in Gold Standard). Independent validation by a recognized validation and verification body accredited by and appointed according to the respective carbon crediting mechanisms approved by Nigeria, (under UNFCCC they are known as Designated Operational Entities DOEs).
- For Article 6.2 activities, any deviation from the applicable accounting methodology in the calculation of the baseline scenario, the estimation of emissions reductions or monitoring and reporting requirements, is to be resolved following the procedures established by the independent carbon program which approved the accounting methodology.
- Whether it is included as an eligible activity for generating ITMOs (see procedure #2).
- A confirmation by the Carbon Market Office that the activity complies with all the eligibility criteria initially assessed, especially the contribution of the activity to the sustainable development of Nigeria.

- Requirements of specific cooperative approaches. Cooperative approach agreements between Nigeria and other parties/States may also include specific requirements, agreed upon between the participants, to preserve the integrity of the environment at the activity level.

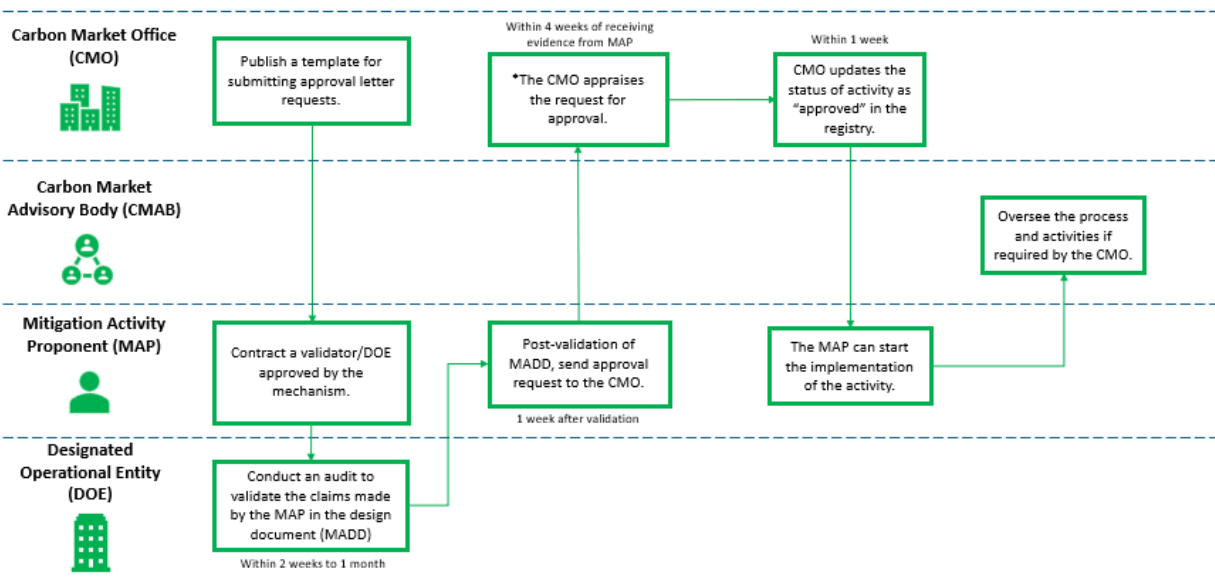
b) Authorization of participants in the Article 6.2 activities seeking ITMO authorization.

32. Activity participants listed as such must provide documented evidence that their right to implement the mitigation activity has been obtained following a fair and informed process and that it has received voluntary consent and consent to develop the activity from the owners of underlying assets used to generate mitigation outcomes and other rights holders. Owners of underlying assets can be households, landowners, companies, public institutions or the State of Nigeria. For activities using public land, the right to develop mitigation activity on the land must be obtained from the State. Indeed, under the Land Use Act in Nigeria, land area is owned by the State governments, except where the Federal government exercises legal rights (e.g. National Parks).

c) Registration

33. Approved Article 6.2 activities and participants in authorized activities are updated and/or included in the national registry promptly.

Figure 5: Roles and responsibilities of entities involved in project registration



*If the CMO deems the request incomplete, it can request the MAP to submit additional information within 2 weeks. If deemed complete the CMO issues a letter of approval and a letter of authorization of participants. The maximum length to provide a letter of approval is one month after the receipt of a complete application and all the required documents.

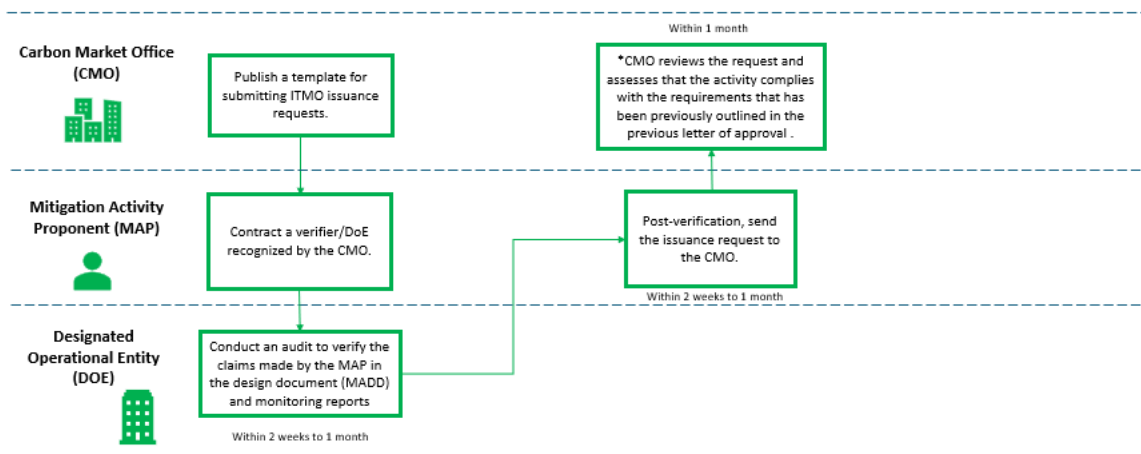
- **Article 6.2 Verification and Issuance of ITMOs**

34. The procedure outlines the verification and issuance process for ITMOs arising from Article 6.2 activities. Nigeria sets out the following principles for the procedures related to the verification

and issuance of ITMOs, as well as the verification and issuance of carbon credits for use in the voluntary carbon market that requires authorization of carbon credits:

- **Mandatory Verification:** mitigation outcomes from approved Article 6 activities must be verified by an independent third-party verifier before the issuance of ITMOs or carbon credits.
- **Qualified Verifiers:** verification must be conducted by an accredited and qualified verification entity. The verifier must be accredited by, and appointed according to, the requirements of a carbon crediting mechanism approved by Nigeria.
- **Meeting Authorization Criteria:** Article 6.2 activities must obtain a confirmation from Nigeria's carbon market office that the activity meets the criteria that had been initially outlined in the letter of approval to be able to proceed with authorization. This will highlight any deviations or shifts from the baseline that was approved in the MADD.
- **Methodology Adherence:** any deviations from accounting, monitoring, or reporting methodologies must be resolved according to procedures established by carbon crediting mechanisms approved by Nigeria.

Figure 6: Roles and responsibilities for entities in the verification and issuance of ITMOs



* To request issuance, the MAP must submit, i) verification report issued by the verifier, ii) completed the ITMO issuance request form, iii) previously obtained letter of approval and letter of eligibility issued by the CMO.
 * Special focus will be placed on assessing that the activity has successfully delivered social and economic objectives, If information is missing, CMO may contact the MAP to request additional documentation as needed. If the appraisal is positive, the CMO will issue the ITMOs in the registry and the MAP will receive an issuance through a designated communication channel.

• Article 6.2 Authorization of Use of ITMOs

35. The procedure outlines the process for authorizing ITMOs for use in the NDC of another country and/or for other international mitigation purposes (OIMP).

36. Nigeria declares the following principles for ITMO authorization:

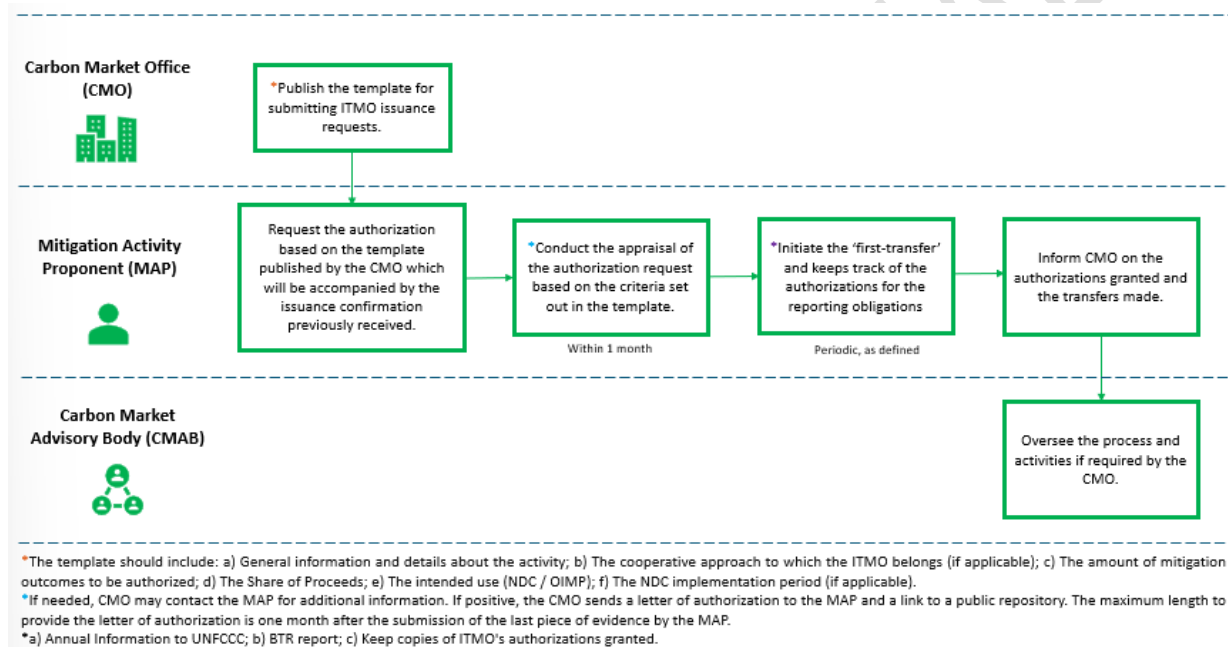
Nigeria will apply corresponding adjustments for all authorized ITMOs that are 'first transferred'. The term 'first transfer' in the context of Article 6 of the Paris Agreement can mean either authorizing ITMOs for NDC achievement or the initial international transfer. The transferring country chooses the definition⁵. For the purpose of this Manual, the first transfer means:

- Where ITMOs are authorized for use towards the NDC of another country, the first transfer is the first international transfer of the authorized ITMOs.

⁵ FURTHER GUIDANCE ON "FIRST TRANSFER" MAY BE PROVIDED AT CMA6 (COP29).

- Where ITMOs are authorized for international mitigation purposes other than NDC achievement or other purposes, the first transfer is (i) the authorisation of such ITMOs or (ii) the cancellation of such authorized ITMOs from the national registry, as specified in the letter of authorisation.
- No subsequent adjustments: ITMOs transferred after the ‘first transfer’ do not need corresponding adjustments.
- Acquiring country adjustments: the final acquiring country using ITMOs for NDC achievement must apply corresponding adjustments.

Figure 7: Roles and responsibilities of an entity in the authorization of use of ITMOs



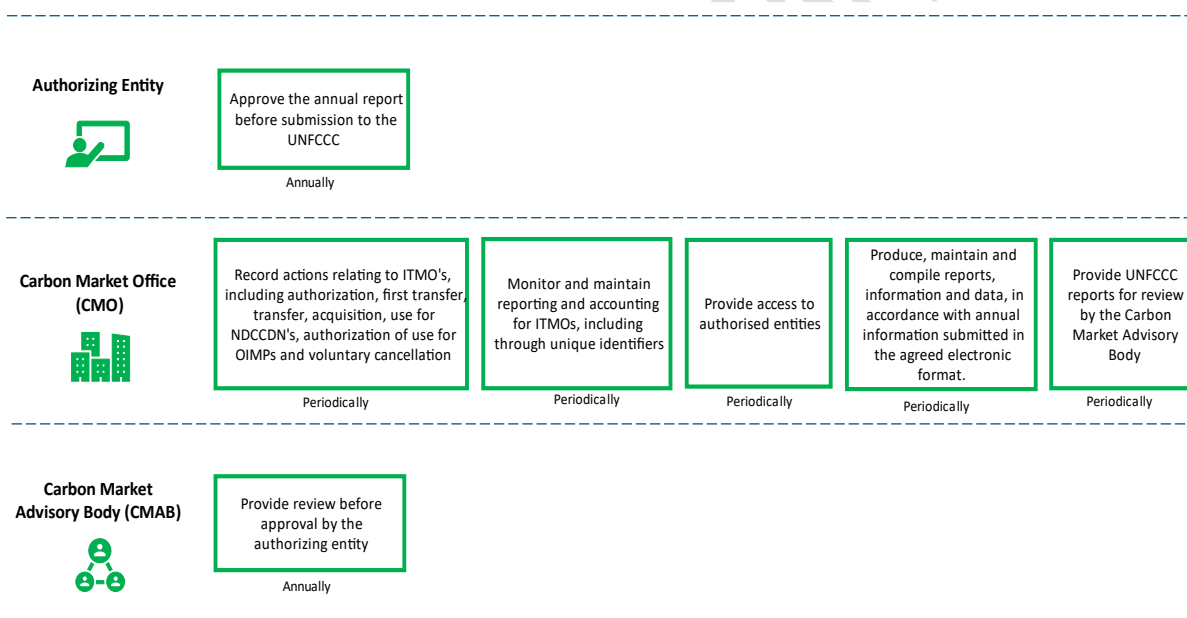
- **Article 6.2 Tracking ITMOs and avoiding double counting**

37. To ensure the integrity and transparency of activities and the accurate tracking of ITMOs, Article 6.2 of the Paris Agreement advises countries on:

- Environmental Integrity and Transparency: to ensure environmental integrity and transparency, including in governance, and apply robust accounting to ensure, inter alia, the avoidance of double counting.
- ITMO Tracking: A country participating in cooperative approaches needs to have arrangements in place for tracking ITMOs.
- Registry Requirements:
 - Maintain accounts for ITMOs, as necessary.
 - Record actions related to ITMOs including authorization, first transfer, transfer, acquisition, use towards NDCs, authorization for use towards OIMPs, and voluntary cancellation (including for overall mitigation of global emissions, if applicable).
 - Track and maintain records and accounts for ITMOs, including the use of unique identifiers.
 - Provide access to the Party and other entities for which access is authorized by the Party to implement the actions.

- Produce, maintain and compile records, information and data, consistent with the annual information submitted in the agreed electronic format.
- Consistent Tracking: Participating parties must track and record ITMOs consistently throughout the NDC implementation period.
- ITMOs will be uniquely identified in a way that renders ITMOs traceable to the mitigation outcome(s) represented. Each ITMO will have a unique identifier. The unique identifier for each ITMO will comprise at least:
 - the identifier of the cooperative approach
 - the identifier of the originating Party registry
 - the identifier of the first transferring Party
 - the serial number
 - the vintage of the underlying mitigation outcome.

Figure 8: Roles and responsibilities of entities for tracking ITMOs



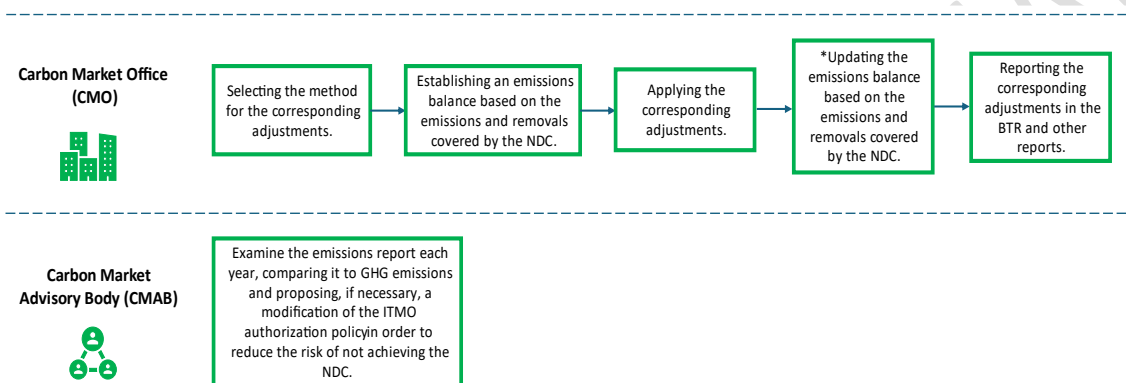
- **Article 6.2 Applying corresponding adjustments**

38. The guidance in Article 6.2 prescribes two alternative methods for corresponding adjustments when a country has a single target, and one method when a country has a multi-year target. Nigeria has set a reduction target for 2030 compared to a baseline scenario. This means that the country has a specific goal to reduce its greenhouse gas emissions by a certain percentage by the year 2030, relative to a reference point established in the baseline scenario.

- Given Nigeria's single-year target, Article 6.2 of the Paris Agreement provides two alternative methods for applying corresponding adjustments:
 - Method 1: Annual or periodic adjustments: In this method, corresponding adjustments are applied on an annual or periodic basis, reflecting the actual emissions reductions achieved through Article 6 activities. Under this method, Nigeria would need to track and report its annual emissions reductions and adjust its overall target accordingly.

- Method 2: Cumulative Adjustments: In this method, corresponding adjustments are applied cumulatively over the entire NDC implementation period (in Nigeria's case, until 2030). This approach involves calculating the total emissions reductions achieved through Article 6 activities and adjusting the overall target accordingly at the end of the period.
- The authorization to use ITMOs and the first transfer of an ITMO will trigger the corresponding adjustments.
- The corresponding adjustments must not be undone.

Figure 9: Roles and responsibilities of entities for CA



*Updating the emissions balance implies:

a) Adding the quantity of ITMOs authorized and first transferred, for the calendar year in which the mitigation outcomes occurred.

b) If ITMOs are used: Subtracting the quantity of ITMOs used for the calendar year in which the mitigation outcomes are used towards the implementation and achievement of the NDC, ensuring that the mitigation outcomes are used within the same NDC implementation period as when they occurred.

- **Article 6.2 Reporting Obligations**

39. The procedure lays down the reporting obligations for Article 6 participation under the Paris Agreement. These obligations include:

a) NDC-Related Reporting:

NDCs are the main operational instrument and the main obligation of the Paris Agreement. All countries shall regularly report:

- National Greenhouse Gas Inventory: Regular reporting of greenhouse gas emissions and removals.
- NDC Progress: Information on progress in implementing and achieving NDC targets.

b) Biennial Transparency Report (BTR):

The new reporting document under the Enhanced Transparency Framework (ETF) is the Biennial Transparency Report (BTR). Article 6 reporting under BTR will include a structured summary containing information on international transfer of mitigation outcomes (ITMO), among other indicators.

Additional Information for Cooperative Approaches: In addition to the information to be reported in the BTR of the ETF, Parties participating in cooperative approaches will need to present specific information, including:

- c) An Initial Report:
- To be submitted no later than authorization/first transfer.
 - Reporting on participation requirements, ITMO metrics, and the method for corresponding adjustments and quantification.
 - Reporting to UNFCCC Article 6 database.
 - Depending on the time of the authorization, the initial report can be a stand-alone document or may be submitted in conjunction with the BTR.
- d) An Annual Report:
- To be submitted on an annual basis in an agreed electronic format
 - Reporting on authorizations and transactions that took place during the year.
 - Reporting to UNFCCC Article 6 database.
40. Nigeria has committed to the following principles to ensure environmental integrity and transparency in its participation in Article 6 of the Paris Agreement:
- Avoidance of Emissions Increases: Nigeria will take measures to prevent a net increase in emissions among participating parties during and between NDC implementation periods.
 - Transparency and Accuracy: Nigeria will ensure transparency, accuracy, consistency, completeness, and comparability in monitoring progress towards its NDC goals.
 - Safeguards and Limits: Nigeria will apply defined safeguards and limits to mitigate potential negative impacts of Article 6 activities.
 - GHG Inventory Inclusion: Mitigation outcomes from Article 6 activities will be captured in Nigeria's national greenhouse gas inventory for NDC-covered sectors.

Table 1: Roles and Responsibilities of entities for reporting to UNFCCC under Article 6

Responsible Entity	Description of Roles of Responsible Entity	Timeline/Frequency
Carbon Market Office (CMO)	Ensuring that mitigation outcomes are reflected in NDC progress monitoring indicators and that corresponding emission reductions are visible in the GHG inventory for the NDC-covered sectors.	Periodically as prescribed
	Collection and preparation of data and information for the initial report, annual report and BTRs.	
	An assessment of how participation contributes to the NDC and the long-term goals of the Paris Agreement	
Carbon Market Advisory Body (CMAB)	Review the annual report before its presentation to the UNFCCC as well as review the NDC's progress and apply corrective measures if necessary.	Annual
Authorizing Entity	Approve and send the report to the UNFCCC	Annual

Article 6.4

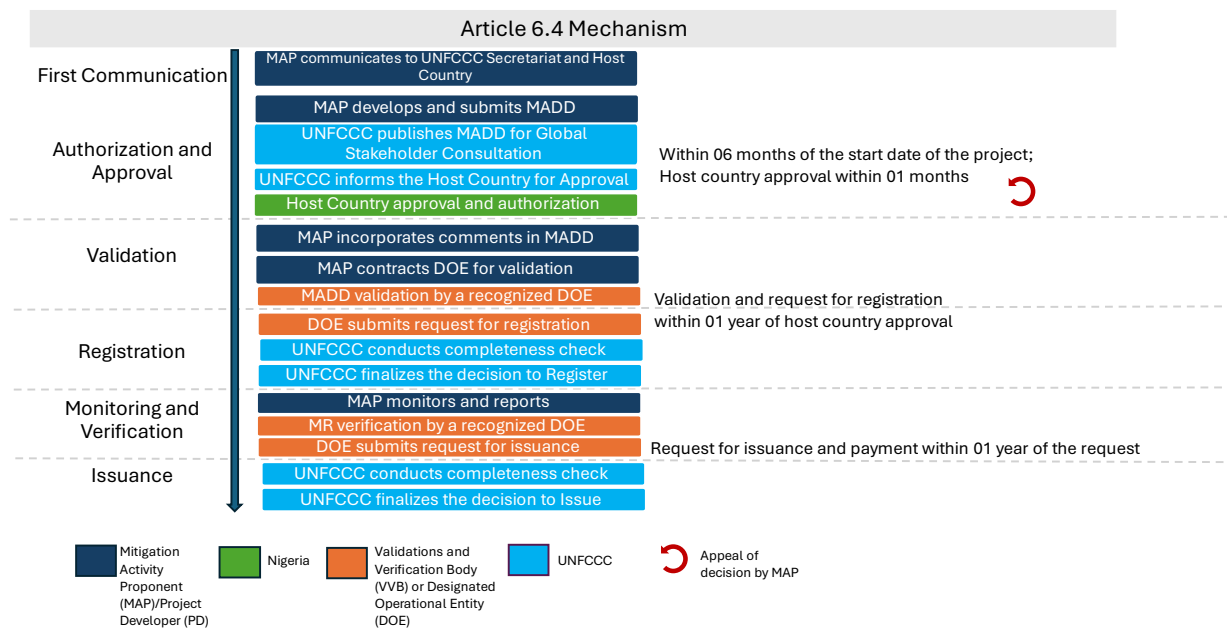
This section outlines the procedure for authorization of entities to participate in Article 6.4 activity and approval of Article 6.4 activities projects before registration with the UNFCCC.

Under the Rules, Modalities and Procedures (RMP) for Article 6.4, Host Countries can authorize public and private entity participation in an activity under the Article 6.4 mechanism. Additionally, activities must be approved by a Host Country before registration with the UNFCCC.

Article 6.4 Activity Cycle

41. Nigeria will follow the process defined by the UNFCCC for project activity under Article 6.4 mechanism.

Figure 10: Article 6.4 Project Cycle



42. Nigeria's Designated National Authority (DNA) (i.e. the NCCC) will be responsible for all communication to the Article 6.4 Supervisory Body. The DNA will:

- Indicate publicly to the Supervisory Body the types of activity that it would consider approving, and how such types of activity would contribute to the achievement of its NDC.
- Share baseline approaches, other methodological requirements and crediting periods to be applied for Article 6.4 activities that it intends to host⁶
- Revise the information at any time, by providing the revised information through the same interface. The revised information will not affect the Article 6.4 projects that have already been registered or the requests for registration that have already been submitted to the secretariat.

⁶ Refer to Procedure: Article 6.4 mechanism activity cycle procedures for projects (version 03.0)

43. To obtain a letter of approval, the project activity must be part of the activities that Nigeria will host under the Article 6.4 mechanism submitted to the UNFCCC under Para 26(e) of Article. 6.4 RMP as contained in Decision 3/CMA3.
44. A MAP may request the approval of more than one activity and the authorization of different entities, or they may be requested and processed separately. The process to be followed is as follows:
- The MAP submits its prior consideration notification to the CMO simultaneously with its submission to the UNFCCC Secretariat. Upon receipt of notification from the UNFCCC Secretariat, the DNA forwards the notification to the CMO for evaluation. On evaluation, the CMO sends its recommendation to the DNA on whether or not a “no objection” should be issued. Where the CMO recommends that there is no objection, the DNA notifies the UNFCCC through the dedicated interface on the UNFCCC website.
 - Upon receipt of the no-objection letter, the MAP prepares the MADD and submits it to the UNFCCC. The MAP will provide the CMO with a copy of the MADD submitted to the UNFCCC and notify the CMO of an intention to obtain approval of the activity and authorization of the entity.
 - Once the MADD has been published on the UNFCCC website and the DNA receives a request for response and approval from the UNFCCC, the following process will be followed:
 - The DNA will forward the request and documents to the CMO for review and assessment. The CMO will review the MADD and any other information made available for completeness and may request additional documents or information from the MAP (such as information on how the activity contributes to sustainable development). The completeness check (and request for additional information) will be completed within **10 working days** of the CMO’s receipt of documents from DNA.
 - Upon receipt of the complete set of documents, as provided above, the CMO will evaluate the mitigation activity and participant according to eligibility criteria, alignment with national laws and alignment with Article 6 rules, where relevant. The CMO may request a technical assessment of the project activity by the CMAB’s technical committee. The committee will conduct a technical assessment and provide its recommendations to the CMO.
 - The CMO will complete its evaluation (including the technical assessment) **within 25 working days** of receipt of complete documents.
 - The CMO will forward its recommendation to the DNA, to either approve or reject the mitigation activity and/or authorise the activity participant. The DNA will then inform the UNFCCC Secretariat of the approval or rejection. If approved, the DNA will issue a letter of approval or confirmation.
 - If there is no approval, the DNA will inform the MAP in writing, providing the reasons for the rejection. MAPs can appeal this decision **within 10 working days**.

Authorization of Art. 6.4 emissions reduction units (A6.4 ERs)

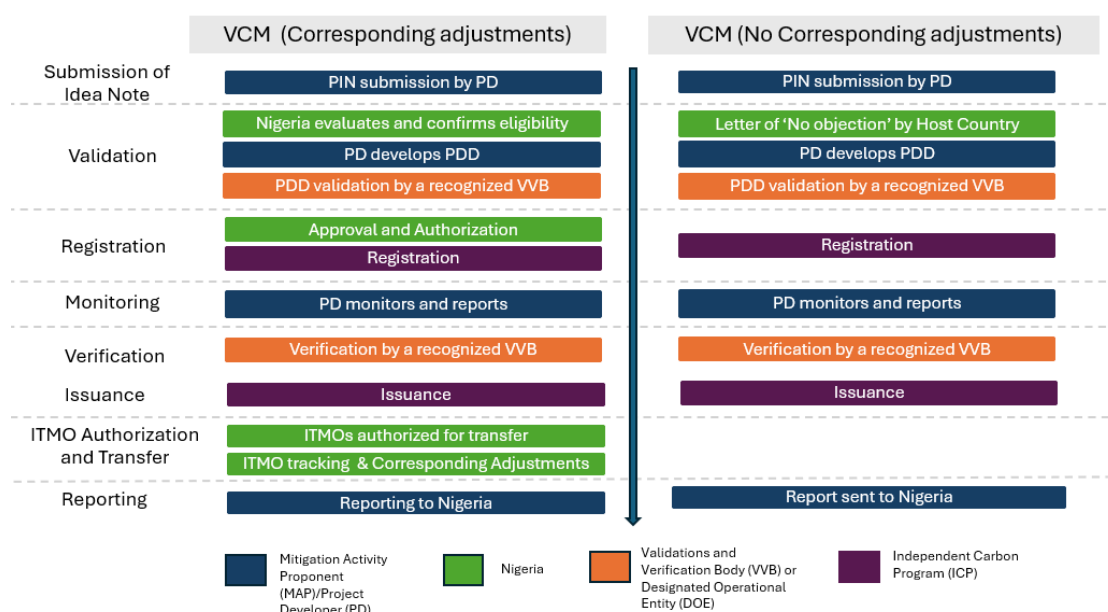
The process for requesting the authorization of Article 6.4 ERs will be similar to the authorisation of ITMOs under Article 6.2 section of this Manual.

Embedding Voluntary Carbon Markets in the National Carbon Framework

45. All VCM activities/projects must obtain formal recognition from Nigeria before their registration with a carbon crediting program and before implementation in the geographical boundary, and they must also obtain a No-objection letter to enable them to proceed with implementation. This will be done to track and manage all mitigation activities being undertaken in Nigeria's boundaries - of which some will be used for international transfers, while others will help to meet Nigeria's NDC targets.
46. Project developers will have to ensure that the project meets the requirements of the ICP⁷ and the conditions laid out by the Nigeria Carbon Market Framework.
47. Voluntary Carbon Market (VCM) Credits with corresponding adjustments refer to carbon credits that are accompanied by an adjustment in Nigeria's greenhouse gas (GHG) inventory to prevent the double counting of emission reductions.

VCM Activity Cycle⁸

Figure 11: VCM Project Cycle



Submitting the Project Idea Note (PIN)

48. The Activity Participants (i.e. Project Developers (PDs⁹)) will first obtain formal recognition from Nigeria. They will use the PIN¹⁰ template published by the CMO to request a letter of no objection.

⁷ Independent Carbon Program such as Verra, Gold Standard, Clean Development Mechanism, ISO etc.

⁸ The timeframe of the Voluntary carbon market is depended on the respective international standard of interest to the PD. The standards often experience a backlog due to heavy requests, causing substantial delay in project registration process.

⁹ MAP and PD are used interchangeably. VCM stakeholders acknowledge the term Project Developer (PD).

¹⁰ MAIN and PIN are used interchangeably under article 6 and VCM applications respectively. Both refer to the Idea Note that will present a short description of the project or activity which seeks approval from the host country i.e. Nigeria.

The PIN will then be reviewed by the CMO and a letter of no objection or rejection will be issued to the PD.

Eligibility evaluation by the CMO and Letter of ‘No-objection’

49. For VCM projects that require authorisation, the CMO will evaluate the activity and confirm eligibility to the PD for international transfers from Nigeria (VCM with CA) and extend a letter of 'No-objection' to the PD through a designated communication channel (VCM with no CA). The PD can therefore communicate the host country's 'no-objection' to the ICP of interest.
50. In the instance of a rejection of the request, the PDs can appeal the decision of the CMO only once - by adopting the procedure for appeal as outlined in Article 6.2.

Submission of Mitigation Activity Design Document (MADD)/Project Design Document (PDD) for validation by the VVB and Registration

51. Post positive evaluation and having obtained a letter of no-objection from the CMO, the PD will develop a project design document (MADD/PDD). It will contract an independent entity (VVB) approved by the relevant ICP for validation purposes and submit the PDD and other documents for validation.
52. The VVB which specializes in the relevant sectoral scope(s) will review the documents and validate the claims made by the PD. This will involve a thorough review of the project operations, methodology alignment for KPIs¹¹ such as baseline emissions, project emissions and relevant calculations on GHG reduction or removal, SDG impact, stakeholder involvement, monitoring and verification plan, site visits and any other specific requirement of the project or ICP, the host country's letter of no objection; etc.
53. When the validation is complete, a registration request will be presented by the PD - along with the validation report - to the ICP for project registration. (VCM with no CA)
54. For projects that require authorisation of VCM credits (VCM with CA), the validation report along with PDD and other relevant documents (approval and authorization request template) will be sent to the CMO for approval and authorization.

Approval and Authorization (only for VCM activities requiring CA)

55. As an additional requirement for VCM projects seeking authorisation, the PD will seek approval and authorization from the CMO on the documentation submitted by it.
56. If it is deemed to be aligned with Nigeria's requirements, an approval letter is sent by a designated communication channel to the PD and the mitigation activity status is updated in the National Carbon Registry as "approved" by the CMO.
57. The registry is also updated with the authorized participants. The mitigation activity is approved, and the PD will simultaneously be approved as a "participant" in the activity.
58. The PDs will proceed with Project Registration formalities of the ICP along with the letter of approval and authorization.

Monitoring and Verification

59. Post registration, the PDs can implement the project and start monitoring emissions reductions alongside other KPIs identified in the monitoring plan.

¹¹ KPI: Key Performance Indicators such as Baseline emissions, project emissions, emission reductions, Leakages, etc.

60. The PDs will develop a monitoring report using the template published by the ICP. According to the Monitoring and Verification protocol identified in the PDD, the PD will conduct monitoring of the key parameters.
61. The PD will contract an independent entity (VVB) accredited by the ICP to verify emissions reductions. The VVB will review the monitoring report, comprising of monitoring parameters, and conduct a site visit for verification. The results of the monitoring and verification process are to be documented in a report that is submitted to the ICP.

Issuance, Authorization and Transfer (only VCM with CA)

62. Post positive verification, the PD will seek issuance from the ICP. The Issuance request will be complemented by an ITMO authorization letter issued by the CMO.
63. To request authorization, the PD will submit the verification report, along with the completed ITMO issuance request form (template published by CMO), and the previously obtained letter of approval and letter of eligibility.
64. The Carbon Market Office carries out an assessment and if it is satisfied, an ITMO authorization letter will be sent to the PD. The PD will submit this to the ICP, allowing the issuing of the ITMOs.
65. Once the ITMOs have been authorized and issued, the PD can transfer them to the international buyer¹².

Issuance (VCM with no CA)

66. PDs can proceed with an issuance request to the ICP after having received a positive verification statement from the VVB. The ICP will then evaluate the monitoring report for the monitoring period under review and the verification comments or statements by the VVB and other supportive documents submitted by the PD.

Report

67. The CMO will keep a record of the project status for both categories (CA and no CA).
68. For corresponding adjustments, the CMO will track the transfer and guide the PDs.

VCM activities with 'No' Corresponding adjustments¹³

69. When a PD seeks to implement a project in Nigeria aimed at generating carbon credits for use in the voluntary carbon market without corresponding adjustments, the PD will seek a 'No-objection letter' from the Nigeria CMO to proceed with validation and registration activities with the respective ICP.

- **VCM with no CA: Eligibility criteria for entities, projects and methodologies**

The PDs will follow the eligibility criteria established by the ICP. The key characteristics are:

- **Additionality:** The project must demonstrate additionality, meaning that the emissions reductions or removals would not have occurred without the project.
- **Permanence:** The project's benefits must be expected to be permanent or long-lasting.

¹² More specific guidance on ITMO issuance and transfer will be published by the CMO.

¹³ In the context of Voluntary Carbon Markets (VCMs), "no corresponding adjustments" typically refers to activities where emissions reductions or removals are not offset by corresponding increases in emissions elsewhere.

- Accuracy: The methodology must be scientifically accurate and capable of accurately measuring emissions reductions or removals.
 - Environmental integrity
 - Stakeholder Engagement: The project must involve stakeholders, including local communities, governments, and NGOs, in the planning, implementation, and monitoring phases.
 - Validation: The methodology must be validated by independent experts to ensure its accuracy and reliability.
- **VCM with no CA: Letter of 'No Objection' from Nigeria**
70. The PD will obtain a letter of 'no objection' from the Nigerian CMO based on a Project Idea Note (PIN). On receiving a positive outcome, the PD will submit the letter to the ICP. This will allow the Nigeria CMO to keep track of the projects being implemented in its territory.
 71. Thereafter, the PD will develop a project design document (PDD), conduct validation formalities according to the ICP requirements and proceed with registration if the validation outcome is positive.
- **VCM with no CA: MRV rules particular to VCM**
72. Once the project is registered, the PD will follow the requirements of the ICP¹⁴. The project will follow methodology-specific Monitoring and Verification as identified in the Monitoring and Verification protocol in the PDD.
- **VCM with no CA: Carbon credits trading rules**
73. A PD intending to develop projects for domestic voluntary commitments will not be required to undergo authorization and tracking of the issued units.
 74. A PD who has obtained a letter of no-objection from Nigeria can also express their interest in corresponding adjustments at any stage in the project - for which they will have to undergo an authorization and approval process.

Common procedures

Sustainable Development and environmental integrity

75. By prioritizing sustainable development and environmental integrity, Nigeria aims to establish a carbon market activation policy that not only contributes to climate mitigation but also brings significant benefits to its economy and society. Therefore, all carbon market activities developed in Nigeria must contribute to the sustainable development objectives of the country.
76. To ensure that carbon market activities contribute to sustainable development in the country, an SDG assessment will have to be conducted and attached as a key supporting document to the MADD or PDD. Where an SDG assessment is mandatory for activities under an international carbon crediting program or Article 6.4 mechanism, the applicant/activity developer will not be required to conduct another assessment but will submit the results of the mandatory assessment. Where there is no mandatory SDG assessment applicable to a mitigation activity, the activity developer will propose a way of assessing and monitoring SD for the country's confirmation.

¹⁴ The processes under each Independent Carbon Program (ICP) i.e. CDM, GS, Verra, ISO, etc. may vary based on project type, size and scale, geographic location, applicable methodology, etc.

Activity developers are encouraged to use tools and assessments already existing under ICP or Article 6.4 mechanism or any other credible sources.

77. Nigeria also mandates that the projects follow robust monitoring and verification processes and strictly adhere to published methodologies.
- MAPs must establish clear criteria for determining the additionality and permanence of emissions reductions. This will help prevent double counting and ensure that the benefits of carbon market projects are long-lasting
 - MAPs must contract only accredited entities for validation and verification purposes.
 - MAPs must participate in global stakeholder consultations under the UNFCCC and VCM mechanisms.
 - MAPs must adhere to ICVCM's Core Carbon Principles (CCP) and any other standard recognized by the international carbon market community¹⁵.

Nigeria National Carbon Registry (under NCCC Secretariat)

78. Nigeria is to establish a National Carbon Registry to perform the following functions:
- Record and maintain an account of the eligible mitigation activities/projects that will be implemented within national boundaries or transferred internationally as ITMOs.
 - Serve as a centralized database for registering and tracking carbon credits generated through emissions reduction activities/projects. Maintain a comprehensive database of ITMOs, including authorization, first-transfer and other transfers, use towards NDC or OIMP or voluntary cancellation (OMGE) and other tracking details such as unique project identification numbers, issuance date, quantity, project information, and transfer history.
 - Maintain the integrity of the carbon market by preventing double counting and ensuring that credits represent real, additional, and permanent reductions.
 - This will be hosted on a software application capable of recording and maintaining a database and tracking the transfers of the ITMOs.
79. The MAP must complete a registry application to open an account and obtain a unique identity for registration on the National Carbon registry under the applicable mechanism.

Eligibility of Validating and Verifying bodies (DOEs)

80. To ensure the reliability of DOEs, it is essential to establish clear eligibility criteria. Nigeria encourages local DOEs to gain accreditation in respective sectoral scope(s) under the respective mechanisms - by UNFCCC and VCM standards.
81. For the purpose of Article 6.2, the CMO will shortlist a set of independent auditors accredited by UNFCCC, encouraging and prioritizing local and regional DOEs. The interested DOEs outside of Africa may form a consortium with local partners.
- Expertise: VVBs/DOEs should have the necessary technical expertise¹⁶ and knowledge in climate change, emissions accounting, and project evaluation with a proven track record of successful project validations and verifications in relevant sectors, such as renewable energy, energy efficiency, or forestry. This will enhance a VVB's/DOE's credibility.

¹⁵ The Integrity Council for the Voluntary Carbon Market (ICVCM) is multi-stakeholder led independent governance body. It establishes and maintains the highest standards of ethics, sustainability, and transparency for the global voluntary carbon market. The CCP is a rulebook for high integrity carbon credits and adherence to it increase stakeholder interest and trust in Nigerian Carbon Markets.

¹⁶ For Article 6.2 and Compliance mechanism, CMO will be responsible to set minimum criteria for shortlisting of UNFCCC accredited entities.

- Independence: VVBs/DOEs will be independent from project developers, and carbon market participants, and should avoid other potential conflicts of interest. The validation and verification process should be conducted objectively, without bias or undue influence.
- Accreditation: VVBs/DOEs contracted for activity validation and verification need to be accredited by a recognized accreditation body¹⁷ that ensures their competence and adherence to international standards
- Code of Conduct: VVBs/DOEs are to adhere to a strict code of conduct that prohibits conflicts of interest, bribery, and other unethical practices and must maintain confidentiality of project information and data.
- Resources and Capacity: VVBs/DOEs need to have a sufficient number of qualified staff with the necessary expertise and experience and adequate infrastructure, including IT systems and equipment. This is essential for conducting validation and verification activities efficiently.

82. The CMO will maintain a list of the VVBs or DOEs which are accredited by the ICPs¹⁸ (CDM and Article 6.4; Gold standard; Verra and ISO)

Share of proceeds

83. Article 6.4 defines a share of proceeds of 2% for the Overall Mitigation of Global Emissions and 2% for the adaptation fund¹⁹. Activity proponents under Article 6.4 must comply with this requirement as defined by UNFCCC.

- Nigeria encourages its counterparts in cooperative approaches to contribute to the Overall Mitigation of Global Emissions (OMGE) and/or an adaptation fund based on their own guiding principles.
- The CMAB will devise a model for the share of proceeds and ensure that it is reserved and utilized for mitigation and adaptation activities.

Further details are provided in Table 2.

Additional general procedures

129. This procedure is reserved for summarizing additional provisions including:

- Administrative fees
- Sanctions and penalties for non-compliance
- Sharing of mitigation outcomes
- A monetary contribution to a buffer fund for NDC implementation
- Revenue sharing
- Crediting periods

130. The table below summarizes the preliminary provisions for each of these procedures. These may be further developed later, based on acquired experience.

¹⁷ This will be an ICP such as CDM, GS, Verra or ISO.

¹⁸ ICP: International standards in VCM that are recognised by the government

¹⁹ This may be further defined or modified by the CMO at a later stage.

Table 2: Additional procedures and provisions.

<p>Administrative fees</p>	<p>Administrative fees may apply throughout the activity cycle for all carbon projects/activities. These fees should allow Nigeria to finance the infrastructure and management costs of implementing this carbon market activation policy.</p> <p>A detailed administrative fee will be included in the carbon market regulatory framework to be developed by the CMO and published for information. Activity developers may be entitled to approve payment of administrative fees for:</p> <ul style="list-style-type: none"> - Requesting a letter of eligibility - Requesting a letter of approval - Requesting a letter of authorization (6.4) - Requesting authorization of ITMOs for transfer.
<p>Sanctions and penalties for non-compliance</p>	<p>Failure to comply with any of the requirements outlined in this Manual of procedures may result in sanctions and penalties for mitigation activity proponents.</p> <p>Detailed sanctions and penalties will be included in the carbon market regulatory framework to be developed by the CMO and approved by the Authorizing Entity</p>
<p>Sharing of mitigation outcomes</p>	<p>Nigeria expects to receive a share of mitigation outcomes to facilitate the achievement of its conditional target and raise its level of climate ambition.</p> <p>For cooperative approaches, the share of mitigation outcomes will be negotiated in each cooperative approach. For other projects (A6.4 and VCM with corresponding adjustments), activity proponents are expected to propose a fair share of mitigation outcomes based on best practices. The proposal will be studied case by case by the CMO. This will be included in the different templates for requesting eligibility, approval, authorization, and no-objection letters.</p> <p>A fixed percentage of the share of mitigation outcomes will be defined by the CMO and approved by the Authorizing Entity.</p>
<p>A monetary contribution to a buffer fund for NDC implementation</p>	<p>Nigeria expects to receive a financial contribution to facilitate the achievement of its conditional target and raise its level of climate ambition.</p> <p>For cooperative approaches, the monetary contribution to the NDC implementation fund will be negotiated in each cooperative approach. For other projects (6.4 and VCM with corresponding adjustments), activity proponents are expected to propose a fair monetary contribution to the NDC implementation fund based on best practices. The proposal will be studied case by case by the CMO. This will be included in the different templates for requesting eligibility, approval, authorization, and 'no objection' letters.</p>

	<p>A fixed percentage of the monetary contribution to the NDC implementation fund will be defined by the CMO and approved by the Authorizing Entity.</p>
<p>Revenue sharing (for the government, for local communities, to cover opportunity costs)</p>	<p>Nigeria expects to receive a fair financial contribution to facilitate the achievement of its conditional target and raise its level of climate ambition.</p> <p>For cooperative approaches, the monetary contribution to the NDC implementation fund will be negotiated in each cooperative approach. For other projects (A6.4 and VCM with corresponding adjustments), activity proponents are expected to propose a fair monetary contribution to the NDC implementation fund based on best practices. The proposal will be studied on a case-by-case basis by the CMO. This will be included in the different templates for requesting eligibility, approval, authorization, and 'no objection' letters.</p> <p>A fixed percentage of the share of mitigation outcomes will be defined by the CMO and approved by the Authorizing Entity.</p>
<p>Activity/Project Crediting periods</p>	<p>To ensure benefits go beyond the standard crediting period, Nigeria is engaged in promoting mitigation activities that are financially sustainable beyond the NDC period (without making it a binding requirement). This means focusing on activities that can be paid off within the crediting period, such as those which require upfront equity investment, and activities that are not fully dependent on carbon finance for their operation. By ensuring the long-term sustainability of the activity, Nigeria can, beyond the period in which the corresponding adjustment is done, account for those emissions reductions against its long-term targets.</p>

DRAFT & COMMENTS

Operationalizing Article 6 of the Paris Agreement²⁰

Mitigation Activity Idea Note (MAIN)



An activity developer will have the option to use this template to prepare MAIN for the mitigation activity to seek and generate ITMOs and submit to the Carbon Market Office to determine its alignment with Nigeria's NDC and SDG. The MAIN must briefly explain the proposed mitigation activity, alignment with the NDC and sector policies, the rationale for generating ITMOs, and the monitoring plan, governance arrangements, contribution to sustainable development and financial requirements.

Mitigation Activity Idea Note Template

1. Summary of the Proposed Mitigation Activity	
2. Background	
2.1. Title of the proposed Mitigation Activity	
2.2. Introduction	
2.3. Objectives	
2.4. Description of the Mitigation Activity	
3. Linkage with Nigeria's NDC and relevant sector policies	
4. Technology and GHG Rationale	
5. Technical / Financial Additionality Statement	
6. Contribution to Sustainable Development	
7. MRV Plan	
8. Project Ownership Structure	
9. Financial Requirements	
10. Workplan	
Submitted by:	
Developers Name:	
Date:	
Signature	

²⁰ For information the project developer (PD) considers confidential, the project developer may highlight such information (for example financials) to the CMO. Also, the PD may apply to CMO stating the reason why such information should be considered confidential. However, information that is already in the public domain will not be considered as confidential.

Mitigation Activity Design Document (MADD)



The activity developer will use this template to prepare the MADD. The completed MADD and validation report will be used for authorization. The MADD must cover and elaborate on information on the justification of emission reductions, technology scope and demonstration of additionality, implementation and legal arrangements, linkages with the NDC and sectoral policies, contribution to sustainable development, MRV plan, financial arrangement and implementation roadmap.

1. Overview of Mitigation Activity

General Information

Transferring country	
Managing entity in transferring country	
Receiving country	
The entity in the receiving country	
Mitigation activity name	
Sector	
Mitigation Rationale	
Summary of mitigation activity	
Geographic Location and Coordinates	
Date and place	
Document Version	

2. Methodological Approach for Mitigation Outcomes

(Discuss against which scenario the mitigation outcomes of the Activity will be credited).

The baseline for the determination of mitigation outcomes

Business as usual: Describe the emissions scenario in the absence of the activity. Use conservative assumptions to project technology diffusion.

XXXXXXX

Effect of existing and/or planned policies and measures in line with the NDC:

Complement the above considerations with the expected effect of existing and/or planned policies and measures for NDC implementation. Consider the timeline for policy implementation and use conservative assumptions to avoid underestimating the effect.

XXXXXXX

Crediting baseline: Based on the above considerations and policy effects, describe the emissions scenario against which the mitigation outcomes activity will be credited (crediting baseline). It should consider factors for incentivizing enhanced climate action in the transferring country.

XXXXXXX

Crediting Period

XXXXXXX

3. Avoiding Double Claiming of Mitigation Outcomes

Describe the potential overlaps and interactions over time with climate finance, governmental support and other sources of carbon finance

- Climate finance and government support
- Carbon finance
- Attribution of mitigation outcomes

4. Promoting Sustainable Development and transformational change

Describe how the activity is promoting sustainable development. The following aspects must be addressed:

- Consistency with the SDG priorities of the transferring country
- Compliance with environmental and social requirements and standards framed in applicable policies and frameworks of the transferring country
- Respect for human rights
- Avoidance of corruption and poor governance
- Indicators of sustainable development
- Stakeholder engagement: Identification of consultants with stakeholders. What partnerships or legal measures are in place that are necessary to ensure the fundamental rights of stakeholders?
- Exit Strategy: Explain if applicable, to what extent the activity is expected to transition to a self-sustaining mode after Article 6.2. engagement ceases.

5. Determination, monitoring and reporting of mitigation outcomes

Describe the detailed procedures for determining the mitigation outcomes for which ITMOs will be created. Describe how the mitigation outcomes will be monitored and reported.

- Quantification of mitigation outcomes: Describe how the mitigation outcomes are determined relative to the crediting baseline. List the parameters defined ex-ante as well as those measured. Provide a reference if a known methodology or standard is used (e.g. CDM, GS, VCS).
- Carbon leakage: Discuss, if appropriate, the avoidance of carbon leakage and the permanence of mitigation outcomes achieved.
- Data acquisition: Describe the acquisition of the data used to calculate the mitigation outcomes.

6. Institutional Arrangement

Activity Governance

- Describe the governance structure of the Activity, including roles and responsibilities, management structures and operational processes.
- Designate the entity that will become the activity supervisor and will become the counterparty.
- Describe the lead institutions and participants involved in the Activity.
- State the names and roles of key participants and their designated representatives concerning the revision of this MADD.
- Describe the benefit-sharing mechanism with which Nigeria levies a share of proceeds to compensate implementation costs and finance a separate fund. Discuss the level of the share of proceeds that will be needed and the impact on the business model and pricing.

Interaction with the transferring country

- Describe the coordination structure and interaction between the activity and the competent authorities of the transferring country.
- Propose what national coordinating structures (for example, inter-ministerial, cross-sectoral) can be established or utilized to ensure proper interaction between the transferring country and the activity.
- Describe the organizational set-up which governs the mitigation activity and anchors the program within the governmental structure. Please detail the relationship between the implementation agreement and the governing bodies, such as the steering and technical committees.

Provide the financing model for the proposed mitigation activity

Provide the Implementation Schedule for the proposed mitigation activity

Monitoring Report Format (electronic)



The activity developer needs to periodically complete the monitoring report template to capture information on the outcomes for implementing the activity according to the monitoring methodology in the MADD. This report must be submitted to the carbon market office for verification.

Description			
Title of the Project			
Carbon Market Office reference number of the project activity			
The version number MADD that applies to this monitoring report			
Version number of this monitoring report			
Completion Date of this report			
Monitoring Period			
Duration of this Monitoring Period and the number of the monitoring report			
Name of Activity Developers			
Transferring participating party			
Acquiring participating party			
Applied methodologies and standardized baselines			
Sectoral Scope			
Amount of GHG Emissions reductions or Net anthropogenic GHG removals achieved by the mitigation activity in this monitoring period.	Amount achieved before Period 1	Amount achieved from Period 1	Amount achieved from Period 2
Amount of GHG emission reductions or net anthropogenic GHG removals estimated ex-ante for this monitoring period in the MADD			

Section A: Description of Project Activity

A.1. General Description of Project Activity

A.2. Location of the Project Activity (Including Geographical Coordinates)

A.3. Parties and Activity Participants

Parties Involved	Activity Participants	Indicate if the Party involved wishes to be considered as an activity participant (Yes/No)
Party A: Transferring Party	Private entity A Public entity A	
Party B: Acquiring participating party	Private entity B Public entity B	
Entity C: Implementing Party	Private entity C Public entity C	

A.4. References to applied methodologies and standardized baselines

A.5. Crediting Period Type and Duration

Section B: Implementation of Project Activity

B.1. Description of the Implemented Activity

B.2. Post-registration Changes

B.2.1 Temporary deviations from the registered monitoring plan, applied methodologies, standardized baselines or methodologies or other regulatory documents.

B.2.2. Corrections

B.2.3 Changes to the start date of the crediting period

B.2.4 Inclusion of the monitoring plan

B.2.5 Permanent Changes to the registration monitoring plan, or permanent deviation of monitoring from the applied methodologies, standardized baselines, or other methodological regulatory documents.

B.2.6 Changes to project design

B.2.7 Changes to specific afforestation or reforestation mitigation activity

B.2.8 Changes to the project design

Section C: Description of the monitoring system

Section D: Data and Parameters

D.1 Data and Parameters fixed ex-ante

Copy this table for each parameter

Data/Parameter	
Unit	
Description	
Source of data	
Values Applied	
Choice of data or measurement methods and procedures	
Purpose of data/parameter	
Additional Comments	

D.2 Data and Parameters monitored

Copy this table for each parameter

Data/Parameter	
Unit	
Description	
Measure/Calculated/Default	
Source of Data	
Values Applied	
Monitoring Equipment	
Measuring/reading or recording frequency	
Calculation method (if applicable)	
QA/QC procedure	
Purpose of data/parameter	
Additional Comments	

D.3 Implementation of Sampling Plan

Section E: Calculation of emission reductions or net anthropogenic removals

E.1. Calculation of baseline emissions or baseline removals

E.2. Calculation of project emissions or actual net removals

E.3. Calculation of leakage emissions

E.4. Calculation of emission reductions or net anthropogenic removals

	Baseline GHG emission (tons CO ₂ eq)	Activity GHG emissions (tons CO ₂ eq)	Leakage (tons CO ₂ eq)	GHG emission reductions or net GHG removals (tons CO ₂ eq)			
				Before Period 1	From period 1	From Period 2	Total Amount
Total							

E.5. Comparison of emission reductions or net anthropogenic removals achieved with estimates in the registered MADD.

Amount achieved during this monitoring period (t CO ₂ e)	The amount estimated ex-ante for this monitoring period in the MADD (t CO₂e)
Total	

E.6. Explanation of calculation of “amount estimated ex-ante for this monitoring period in the MADD”

E.7. Remarks on the increase in achieved emission reductions

E.8. Remarks on the scale of small-scale project activities

Mitigation Activity Proponent - Letter of Eligibility/No Objection (Article 6)



Sample Letter of Eligibility

[Ref.]

[Date]

RE: Letter of Eligibility for [Title of the proposed Mitigation Activity]

As per section XX of the Manual, the Carbon Market Office, being the designated competent authority of the Government of Nigeria hereby:

1. Takes note of the Mitigation Activity Idea Note (MAIN) on [Name of Mitigation Activity] initiated by the [Mitigation Activity Participant]. The [Name of the Mitigation Activity] is anticipated to achieve [amount of the expected mitigation outcome] by 2030 for introducing [Name of the mitigation technology].
2. Confirms the proposed [name of the mitigation activity] is compliant with section/point X of regulation xxxxx, Nigeria's Nationally Determined Contributions (NDCs) and Sustainable Development Goals (SDGs) priorities for the country.
3. Stands ready to support [mitigation activity participant MAP] in the development of the [Name of the project activity] per the requirements of the Manual, [Article 6.2 Guidance, that is UNFCCC Decision 2/CMA3 on Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement and the [Name of the bilateral cooperation under Article 6.2]] OR [Rules Modalities and Procedures for Mechanism established by Article 6 paragraph 4 of the Paris Agreement contained in Decision 3/CMA 3 and Article 6.4 Mechanism requirements] OR [relevant international carbon crediting program]
4. Furthermore, note that the Carbon Market Office has the mandate as per the [regulation xxxxxxxx], as the designated national body, to oversee the technical arrangements of the carbon market instruments under Article 6.2. of the Paris Agreement.

Please note that should the [Mitigation Activity Participant – MAP] decide to proceed to the next stage of preparing the Mitigation Activity Design Document (MADD), you will be requested to open a Mitigation Activity Participant (MAP) account and obtain a Mitigation Activity Identification Number (MID) on Nigeria's Carbon Registry from the Carbon Market Office to enable the creation of a MAP account and MID for the proposed [Name of the mitigation activity] on the registry.

This Letter does not constitute a guarantee that the [name of mitigation activity] will be approved as per Section [XXX] of the Manual or that any ITMO generated by the mitigation activity will be authorized by the Government of Nigeria for international use and transfer under Article 6 of the Paris Agreement.

Please do not hesitate to request more information.

Yours Sincerely,

[Director General of the Carbon Market Office]

Request for Letter of Approval of Mitigation Activity and Authorization of Project Developer

Ref

Date

Dear Director General,

Request for Letter of Approval [name of the mitigation activity] and Authorization of [Name of Activity Developer]

[Name of the activity developer] aims to develop [name of the mitigation activity] covering [technology/component] in [sector] of [location] in Nigeria. The ITMOs from the activity will be used for meeting the [NDC target or other mitigation purposes for voluntary commitment] in [Name of the participating party].

Per article 6.2 of Nigeria's carbon market activation policy, Nigeria will approve the mitigation activity, authorize the project developer to implement the mitigation activity and commit to transfer ITMOs generated by the mitigation activity during the implementation period and accordingly undertake the corresponding adjustment in line with the modalities specified by the UNFCCC of all eligible mitigation activities.

[Name of the activity developer] requests this letter of approval and authorization to cover [Name of the mitigation activity'] to ensure further development of the activity.

Please do not hesitate to request more information.

Yours sincerely

[Name of activity developer]

Letter of Approval of Mitigation Activity and Authorization of Project Developer

Ref

Date

Letter of Approval for [Name of Mitigation Activity] and Authorization of [Name of Project Developer]

Mandate For Approval and Authorization

1. The Name of Authorizing Entity is the National Council of Climate Change (NCCC) responsible for climate change in Nigeria.
2. Based on [provide name of regulation and specific provision within the regulation granting NCCC the authority] The NCCC has the mandate to oversee Nigeria's participation in Article 6.2 cooperative approach under the Paris Agreement and the relevant decisions adopted under the United Nations Framework Convention on Climate Change (UNFCCC), particularly, Decision 2/CMA3.
3. The NCCC is also the designated competent authority for implementing the "Cooperation Agreement between the [Name Participating Party) and Nigeria towards the implementation of the Paris Agreement (hereinafter referred to as the Cooperation Agreement with [Name of the Participating Party].

Pre-conditions for Authorization.

4. [Name of the Mitigation Participants] as the authorized mitigation activity participant for the "[Name of Mitigation Activity]" (hereinafter referred to as the Mitigation Activity as defined in the Cooperation Agreement with the [Name of the Participating Party].
5. Having satisfied all the pre-conditions for approval of mitigation activity and authorization of the project developer mitigation as contained in the manual of procedures.
6. Having also considered the technical recommendations from CMAB on the [Name of the Activity].

Statement Approval and Authorization

7. Based on your request for approval and authorization and having satisfied the pre-conditions.
8. The NCC hereby approves [name of mitigation activity] for registration as an A6.2 mitigation. The NCCC grant formal authorization to [name of the project developer] to implement, monitor and generate Internationally Transferred Mitigation Outcomes (ITMOs).
9. This letter of approval and authorization recognizes the potential ITMOs arising from the mitigation activity and their specific use towards the Nationally Determined Contribution (NDC) commitment of the receiving party, international mitigation purpose or other mitigation purposes as agreed with the Receiving Party.
10. The authorization of the ITMO will be subject to project implementation and successful verification of the mitigation outcomes²¹.

Under the hand and seal of the Authorizing Entity:

Director General, NCCC Nigeria

²¹ The letter authorizing participants is not a guarantee and does not create a legitimate expectation for ITMO authorization

Statement of Authorization of ITMO

Ref

Date

Letter of Authorization of ITMO - [Name of mitigation activity]

Mandate For Authorization

1. The Name of Authorizing Entity is the National Council of Climate Change (NCCC) responsible for climate change in Nigeria.
2. The NCCC has the mandate to oversee Nigeria's participation in Article 6.2 cooperative approach under the Paris Agreement and the relevant decisions adopted under the United Nations Framework Convention on Climate Change (UNFCCC), particularly, Decision 2/CMA3.
3. The NCCC is also the designated competent authority for implementing the "Cooperation Agreement between the [Name Participating Party) and Nigeria towards the implementation of the Paris Agreement (hereinafter referred to as the Cooperation Agreement with [Name of the Participating Party].

Pre-conditions for Authorization.

4. [Name of the Mitigation Participants] as the authorized mitigation activity participant for the "[Name of Mitigation Activity]" (hereinafter referred to as the Mitigation Activity as defined in the Cooperation Agreement with the [Name of the Participating Party].
5. Having satisfied all the pre-conditions for authorizing mitigation outcomes for international transfers and their subsequent use cases as set out in the Manual of Procedures.
6. Having also considered the technical recommendations from CMAB on the [Name of the Activity].

Authorization Statement

7. The NCCC hereby grants formal Authorization of the Internationally Transferred Mitigation Outcomes (ITMOs) generated from implementing the project "[Name of the Mitigation Activity]" based on the information outlined in the statement of authorization, the Mitigation Activity Design Document (MADD) and per the Article 6.2 of the Paris Agreement and the cooperation Agreement with [Name of Participating Party].
8. Per the Cooperation Agreement with [Name of the participating party], this authorization letter guarantees Nigeria's recognition of the ITMOs from the Mitigation Activity and its use towards Nationally Determined Contribution (NDC) commitment of the receiving party, international mitigation purpose or other mitigation purposes as agreed with the Receiving Party.

Implications of Authorization

9. By this letter, the Nigeria confirms that:
 - It ratified the Paris Agreement on xxx and maintains its latest NDC on the interim NDC registry in accordance with Article 4, paragraph 12, of the Paris Agreement.

- Its participation in Article 6, paragraph 2, the cooperative approach of the Paris Agreement with [Name of the participating party] as the receiving party, is voluntary.
 - Its commitment to transfer the number of issued mitigation outcomes from the [Name of the mitigation activity] will not prevent [name of authorizing country] from achieving the 2030 NDC target.
10. This letter constitutes [Name of authorizing country] authorisation, as defined per the guidance on cooperative approaches referred to Article 6, paragraph 2, of the Paris Agreement (Decision 2/CMA.3) and [Name host country Article 6.2. framework] for the Mitigating Activity, with the following:
- ITMOs generated in respect of / or representing mitigation from 2021 onwards spanning through the NDC implementation period up to 2030.
 - ITMOs generated from the authorized mitigation activity will not be used by the [Name of the authorizing country] to demonstrate the achievement of its own NDC.
 - Mitigation Outcomes from the authorized mitigation activity will be recognised into [Name of Host Party Registry] and the transfer and use of ITMOs are consistent with the guidance and relevant decisions of the Carbon Markets Office.

Confirmations

11. The [Name of Authorizing Country] commits to transfer the amount of authorized, verified and positively examined ITMOs from this mitigation activity under the Cooperation Agreement with [Name of the participating party], signed on [Date].
12. Through this letter, the [Name of Authorizing Country] confirms to follow all requirements of the Paris Agreement as well as the Cooperation Agreement with [Name of the participating party], including reporting, preventing double counting and double claiming and undertaking Corresponding Adjustments.
13. By this letter, the [Name of Authorizing country] commits to apply corresponding adjustments (Annual or periodic adjustments or Cumulative Adjustments), consistently with the guidance on cooperative approaches referred to in Article 6, paragraph 2 of the Paris Agreement (Decision 2/CMA.3) and relevant future decisions in a transparent, accurate, complete and comparable and consistent manner.

Under the hand and seal of the Authorizing Entity:

Director General, NCCC Nigeria

Statement of Authorization

Date:

[Name of Authorization Entity]

1. As the designated competent authority of the Government of Nigeria, the [Name of Authorizing Entity] hereby authorizes, per Article 6.3 of the Paris Agreement and the Cooperation Agreement between Nigeria and [Name of Cooperating Party], towards the implementation of the Paris Agreement signed on [Date] (hereafter referred to as the Cooperation Agreement), the international transfer and use of Internationally Transferred Mitigation Outcomes (ITMOs) specified in this Statement.
2. All relevant provisions regarding the authorization of transfer and use of ITMOs as specified in Article 5 of the Cooperation Agreement apply.
3. The quantity of authorized ITMOs covered under this Statement and the Letter of Authorization (LOA) concurrently issued to the [Name of Activity Participant] as the authorized participant originates from the Mitigation Activity “[Name of Mitigation Activity]” as provided in the Mitigation Activity Design Document (MADD).

Description	
Date of the Authorization Statement	
Authorized Participant	
ITMO Uses Authorized	
Definition of First Transfer	
Authorized Mitigation Activity	
Authorized Crediting Period	
NDC Period, which the ITMOs are Authorized for Use, as Appropriate	
The Total Cumulative Maximum Amount of Mitigation Outcomes for which International Transfer and Use are Authorized	
The Following Method for the Corresponding Adjustment will be applied by the cooperating party	
Corresponding Authorization from the office of the Authorizing entity	

Project Developer- Letter for Recognition (VCM)

Sample letter for VCM project developer to request formal recognition from the Carbon Market Office to issue a letter of formal recognition to enable the Nigerian Government to officially recognize the VCM project and the associated carbon offset credits for enlistment on the Registry. Listing the VCM project which is seeking to generate carbon credits will facilitate enhanced accounting and reporting of Nigeria's national GHG emissions to the UNFCCC.

[Ref.]

[Date]

Dear [Carbon Market Office]

Request for Formal Recognition and Endorsement of the [Title of the VCM Project Activity] in Nigeria

[VCM Project Developer Name] aims to develop and implement a Voluntary Carbon Market project activity in Nigeria to generate carbon offsets for the voluntary carbon market.

According to the procedures for VCM in the manual of procedures, all eligible activities require a letter of Formal Recognition. The purpose of this letter is to indicate the Government's recognition of the VCM activity through the issue of a Letter of Recognition for listing the project on **Nigeria's carbon registry**. The listing will enhance the national accounting and reporting of GHG emissions to the UNFCCC.

By this letter, [VCM Project Developer] applies for formal recognition from the Carbon Market Office to enable the project implementation in Nigeria. Kindly find the documentation of the VCM project attached to this letter for your consideration.

Please do not hesitate to request more information.

Yours sincerely

[Name of the VCM project developer]

Letter of Recognition [VCM Project seeking LoR]

Ref:

Date:

Letter of Recognition [VCM Project seeking LoR]

The Government of Nigeria formally recognize the [Name of the VCM Project] per the details below.

- Name of the VCM Project
- Name of the VCM Project developer
- VCM Project type
- VCM Expected Carbon Offset
- VCM Project Location
- Registry Project Listing ID
- Methodology and Registry Type
- VCM Project Registry ID

The Government of Nigeria confirms that:

- Nigeria has ratified the Paris Agreement on [Date] and submitted its Nationally Determined Contribution (NDC)
- [Name of the VCM project] contributes to meeting the goals of the Government of Nigeria's NDC
- The carbon offsets generated from the [Name of the VCM project] may be used by the [Voluntary Carbon Market Project Developer] or [the Nigerian Government] to demonstrate the achievement of its own NDC.
- [Name of the VCM project] contributes to sustainable development in Nigeria.

The Government of Nigeria recognize the [Name of the VCM project developer] to [coordinate/manage/implement] the [Name of the VCM project] as the [coordinating/managing entity]. The recognition of the [Name of the VCM Project] does not imply any commitment to undertake Corresponding Adjustment.

Through this letter, the Carbon Market Office commits to render assistance as necessary for any applicable future process related to listing the project on the Nigeria Carbon Registry and the accounting credits from the [Name of the VCM Project] in the national accounting system.

Yours sincerely

[Administrator of the Carbon Market Office]

Validation Completeness Checklist

The carbon market office uses this checklist to perform a completeness check before the validation of mitigation activities.

No.	Particulars	Checklist Response
1	Mitigation Activity Title [Name of activity under validation]	
2	Letter of Recommendation (LOR) [As issued by carbon market office]	
3	Authorization Status [letter of authorization request]	
4	Name of Accredited Validation Company [company hired by MAP or project developer]	
5	Validation Company Eligible [company eligible under Art.6]	
6	Local Expert Involved [Local Nigerian expert included in validation assessment team as required]	
7	Validation Entity ID [Unique identification issued by carbon market office to validation company]	
8	Activity Validation Period [timeline provided]	
9	Clearance of Validation TOR by Carbon Market Office [Carbon Market Office cleared TOR for validation]	
10	Requests for Additional Assessment During Validation [any outstanding comments from the Carbon Market Office for checking during validation]	
11	SDG and Safeguard Requirements [TOR addresses SDG and safeguard requirements in the carbon market activation policy]	
12	NDC and Activity Consistency [TOR address assessment of linkages to NDC and mitigation activity]	
13	Stakeholder engagement [Local experts involved in the stakeholder engagement]	
	Checklist completed by [Name of the person at the Carbon Market Office who completed the checklist]	
	The date the checklist was completed [Calendar date checklist was completed]	
	Checklist was vetted and signed off by the Carbon Market Office Administrator [date and signature of carbon market office DG in Nigeria]	

Verification Checklist

The carbon market office uses this checklist to perform a completeness check before verification of mitigation activities.

No.	Particulars	Checklist Response
1	Mitigation Activity Title [Name of activity under verification]	
2	Monitoring Report [Status of monitoring report]	
3	Authorization Status [letter of authorization request]	
4	Claim ITMO achieved in mitigation activity [Quantity of ITMOs achieved by activity claimed in monitoring period]	
5	Name of accredited verification company [company hired by developer]	
6	Local Expert Involved [Local Nigerian expert included in verification assessment team as required]	
7	Verification Entity ID [Unique identification issued by the Carbon Market Office to the verification company]	
8	Activity Verification Period [timeline provided]	
9	SDG and Safeguard Requirements	
10	NDC and Activity Consistency	
11	Carbon Market Office preliminary completion checks of this monitoring report	
Checklist completed by [Name of the person at the Carbon Market Office who completed the checklist]		
The date the checklist was completed [Calendar date checklist was completed]		
The checklist was vetted and signed off by the Carbon Market Office Administrator [date and signature of carbon market office DG in Nigeria]		

Request for Issuance

Disclaimer			
By submitting this signed form and its supporting documentation, the participating participant, [Name of Participating participant], confirms that its assigned Independent Entity, [Name of DOE], is undertaking the verification and certification of certified Mitigation Outcomes (MO) for the registered project activity [Name of Mitigation Activity]. It has no financial interest related to the project activity and declares that undertaking such verification and certification does not constitute a conflict of interest incompatible with the role of a DOE.			
Part 1 - Background Information on Request			
Name of Participating Entity or DOE			
Name(s) of Cooperating or Paris Agreement Party			
Name(s) of Other Participating Entities			
Title of Mitigation Activity			
The Scale of Mitigation Activity			
Sectoral Scopes in Which the Proposed Project Activity Falls			
Included in the Whitelist	Yes		
	No		
Intended use of ITMO			
Monitoring Period Covered by the Monitoring Report			
Amount of GHG Emission Reductions or Net Anthropogenic GHG Removals Achieved by the Project Activity in This Monitoring Period (tonnes of CO ₂ eq)	Amount achieved before period 1	Amount achieved from period 1 to period 2	Amount achieved after period 2
We Confirm That This Proposed MO Activity Meets All Relevant Verification Requirements and Hereby Request Registration	Date		
	Name of the participating entity or DOE		
	Signature		
Part 2 — Attachments			
The list of documents attached to this Form (Tick boxes).	<input type="checkbox"/> Completed MO activity monitoring report <input type="checkbox"/> Positively examined verification report <input type="checkbox"/> Letter of authorization <input type="checkbox"/> Evidence of communication with the Paris Agreement or cooperating activity		
Is a post-registration change requested together with this request (post-registration change — issuance track)?	Yes		
	No		

Approval for 6.4 activities and authorization of Project Developer

Ref:

[Date]

Dear [addressed to the Subsidiary Body]

Approval Of [Name of Mitigation Activity] And Authorization of Project Developer

As the designated competent authority of the Government of Nigeria, the [Name of entity] acting as Designated National Authority (DNA) hereby:

1. Grants approval of [name of mitigation activity] for participation in Article 6.4 Mechanism as required by Paragraph 40 of the Rules, Modalities and Procedures for the Mechanism established by Article 6 paragraph 4 of the Paris Agreement as contained in Decision 3/CMA3.
2. Grants authorization to [name of the entity authorized] as a mitigation participant in [name of mitigation activity] as required by Paragraph 41 of the Rules, Modalities and Procedures for the Mechanism established by Article 6 paragraph 4 of the Paris Agreement as contained in Decision 3/CMA3.

By this letter, the Government of Nigeria confirms that:

3. It ratified the Paris Agreement on XXXX and submitted its latest Nationally Determined Contribution (NDC) on [date of NDC submission];
4. [Name of mitigation activity] fosters sustainable development in Nigeria in the following manner:
 - a) [.....]
 - b) [.....]
 - c) [.....]
5. The [name of mitigation activity] [may/may not] continue beyond the first crediting period.
6. The [mitigation activity] relates to Nigeria's NDC implementation and the expected emission reductions or removals from the [name mitigation activity] contribute to Nigeria's NDC and other mitigation goals in the following manner:
 - a) [.....]
 - b) [.....]
 - c) [.....]

This letter does not imply or provide a commitment on the part of the Government of Nigeria to support or fund the approved mitigation activity if any legal or environmental requirements for the construction and operation of the mitigation activity are not fulfilled and the mitigation activity, therefore, is unable to proceed.

[Signature and date]

[Name and title of signatory]

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