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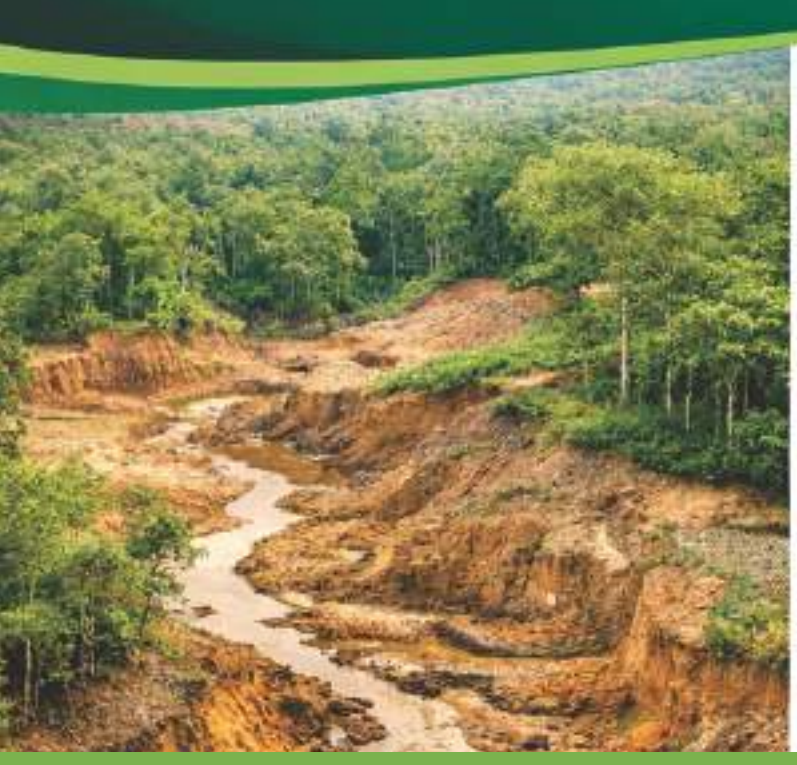
Enhancing Accountability in Climate Adaptation Finance in Nigeria:

Synthesis Report and Case Studies on Ecological Fund



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HEDA Resource Centre
15A, Yinusa Adeniji Street, Off Muslim
Avenue, by Toyin Roundabout,
Ikeja, Lagos, Nigeria.

HEDA Resource Centre

@HEDAgenda

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HEDA Resource Centre

Website: www.hedang.org
Toll Free line: 08004332277
Email: info@hedang.org

EXECUTIVE SUMMARY

Nigeria is highly vulnerable to the vagaries of climate change. In the semi-arid north, communities grapple with recurrent droughts and declining rainfall; in the coastal south, rising sea levels and storm surges erase land and settlements; and across the nation, heat extremes and flooding have become defining risks. The recent 2022-2024 nationwide flooding that affected 34 out of 36 states, destroyed thousands of hectares of farmlands, and displaced hundreds of thousands of people, with consequential health issues, indeed underscores the urgency for national adaptation to the menace. Without decisive action, climate change impacts will threaten not only lives and livelihoods, but also Nigeria's aspiration to reach upper-middle-income status by 2050.

The peculiarity of Nigeria's immediate challenge towards climate crises of intensifying floods, increased droughts, heat-waves, and sea-level rise, ocean acidification, changing weather patterns, call for prioritisation of climate adaptation for survival, pressing necessity to protect lives and livelihoods, and the country's development prospects both now and in the future. This priority is reflected in national policy commitments like, the most recent Nationally Determined Contribution (NDC 3.0), National Climate Change Policy, Climate Change Act (2021), and National Adaptation Plan (NAP) Framework; yet, financing for adaptation remains inadequate, fragmented, and weakly-monitored. The Ecological Fund, one of Nigeria's main domestic financing mechanisms for environmental challenges captures this challenge, demonstrating both the potential of adaptation finance, and the need to strengthen governance for achievement of beneficial climate adaptation financing in Nigeria, and African continent.

This study examined how adaptation finance is managed and delivered in Nigeria, with a particular focus on Ecological Fund at selected case studies in Borno, Niger and Ondo states. Using three entry points: (i) expenditure verification; (ii) institutional capacity assessment, and (iii) community-level outcomes, the study considers the processes involved in how climate adaptation funds achieve their intended purpose, how institutions leverage and administer the Ecological Fund for climate adaptation projects, and how affected communities experience the impacts of climate funds. Project selection drew on official records of Ecological Fund Projects between 2015 and 2022. Selection criteria included type of intervention (soil erosion and flood control, drought/desertification, pollution control), geographic distribution, implementation status, and feasibility of field verification. Data collection relied primarily on qualitative methods. Key Informant Interviews were conducted with government officials and climate finance stakeholders, including civil society organisations (CSOs), to understand institutional practices. In-depth interviews with community leaders and residents provided insights into project relevance, quality, and impact, while field visit to project sites also corroborated evidence of project delivery.

Governance gaps in the management of climate adaptation finance were evident across the field sites. Obtained data confirmed presence of ecological fund projects in the study communities, and in many cases, addressed relevant climate adaptation needs. The projects'

conditions and overall delivery however, seem to fall short, due to gaps in consultation, completion, and oversight. The flood control structures in Borno State were visible, and their importance acknowledged, but host communities' leaders and local experts noted that there were still incomplete phases of the adaptation projects, which inadvertently left communities yet vulnerable to flooding. Execution of understudied pollution and flood control projects in Niger State were confirmed by the communities, although, residents felt the interventions were reactive rather than preventive and not designed with the communities input; thus, limiting long-term impact. In Aiyetoro (in Ondo state), a community, which residents reported that about 90 per cent of its landmass has been lost to the sea, with no durable protection, is at the brink of extinction. The shoreline protection projects' contracts worth billions of naira were either never executed or collapsed shortly after project installation. This is on spite of responsibility for the shoreline protection spreading across multiple actors like the Federal Ministry of Environment, Niger Delta Development Commission (NDDC), Ondo State Government, and the Ecological Fund Office.

Findings from host communities were also unanimous about weak engagements of communities in project design and oversight, even, in spite of their indigenous, low-cost, locally-developed adaptation strategies. The consequential pattern of low community ownership of Ecological Fund-supported adaptation projects, is a disconnect that may explain none or low awareness of the Funds, which in turns limits the long-term benefits of the supported projects. Furthermore, while projects can be visibly traced, their relevance and durability may be undermined by weak consultations, incomplete execution, poor maintenance, and other issues.

The study found that at the institutional level, State Ministries, Departments, and Agencies (MDAs) often lack the technical capacity to classify or design climate projects, and their roles in Ecological Fund management also minimal. Furthermore, allocations remained difficult to trace or link with climate policy commitments across ministries, due to lack of institutionalised budget-tracking for Climate Finance. The National Council on Climate Change (NCCC), though mandated by Climate Change Act 2021, to coordinate national responses, has not effectively extended its oversight to Ecological Fund allocations or spending. As a result, states operate unilaterally, leading to unethical duplication, fragmentation, and diversion of intervention funds, as well as, withholding of information.

The Ecological Fund has the potential to serve as an anchor for Nigeria's climate adaptation efforts, yet, low community awareness and participations in Ecological Fund-supported projects, weak accountability, lack of transparency in fund flows, poor coordination, monitoring, evaluations, inability of beneficiaries to link intervention projects with actual funding or long-term adaptation outcomes, and lack of climate adaptation finance tracking, continue to undermine the impacts of the Ecological Fund. To enhance climate adaptation finance in Nigeria therefore, calls for critical adaptation funds accountability trackers unique to the Nigerian context, strengthening transparency in expenditure verification, building technical capacity at both federal and state levels, and embedding community priorities into planning.

ACKNOWLEDGEMENTS

This project reinforces HEDA's commitment to accountability and participatory governance in public sphere and providing voice for voiceless in management of fiscal and environmental public resources at national and sub-national levels. This particular intervention was made possible with the support and collaboration of many individuals, partners, communities and institutions.

We are particularly grateful to the **Africa Centre for Energy Policy (ACEP)**, for providing the funding for this project, and for the unwavering commitment to advancing climate accountability across Africa through collaboration with and empowerment of civil society organisations. The support provided both the resources and the confidence to pursue and conclude this important work.

We also wish to recognise our Ghanaian Partners, the IMANI Centre for Policy and Education, whose collaboration continues to enrich our outcomes from the project. The cross-country exchange of ideas has reconfirmed the challenges of climate finance are shared, and so must be the solutions. The appreciation and recognition of development of the proposal leading to the project and collaboration between IMANI and HEDA should be extend to our former staff, Barrister Cecilia Ogwuche

To the team that coordinated and implemented the research - David Ogungbesan, Azeez Salawu, Akinmayowa Shobo, and Barakah Danmole, we extend our admiration, especially, for the rigour and dedication brought to the task. We are equally indebted to our Field Enumerators, Richard Umar of Climate and Sustainable Development Network of Nigeria (CSDevNet) and Francis Ugbe of GreenCODE, whose work in often difficult situations ensured that community voices were placed at the centre of this report.

Special appreciation goes to Professor Emmanuel Oladipo and Professor Adenike A.O. Ogunshe MNI, who generously served as Consultant and Editor respectively to the final report from the field. Their experience and insights sharpened both the analyses of our findings, and our message.

We are equally grateful to Civil Society Organisations, media practitioners, and policy experts, whose perspectives further enriched our study; Connected Development (Augustine Okere), BudgIT Foundation (Enebi Opaluwa), Policy Alert (Eddy Dickson), and the Foundation for Investigative Journalism (Opeyemi Lawal) among others.

Most importantly, we acknowledge the local authorities, community leaders, and members of the under-studied host communities in Borno, Niger, and Ondo States, who not only opened their doors, but also shared their experiences with us. Their testimonies, often of struggle, resilience, and hope, are the true heartbeats of this report. Without their voices, this study would have lacked meaning and purpose.

To everyone mentioned, and to the many unnamed, but who supported us in several ways, both large and small, we say; Thank You All.

Olanrewaju Suraju
Chair

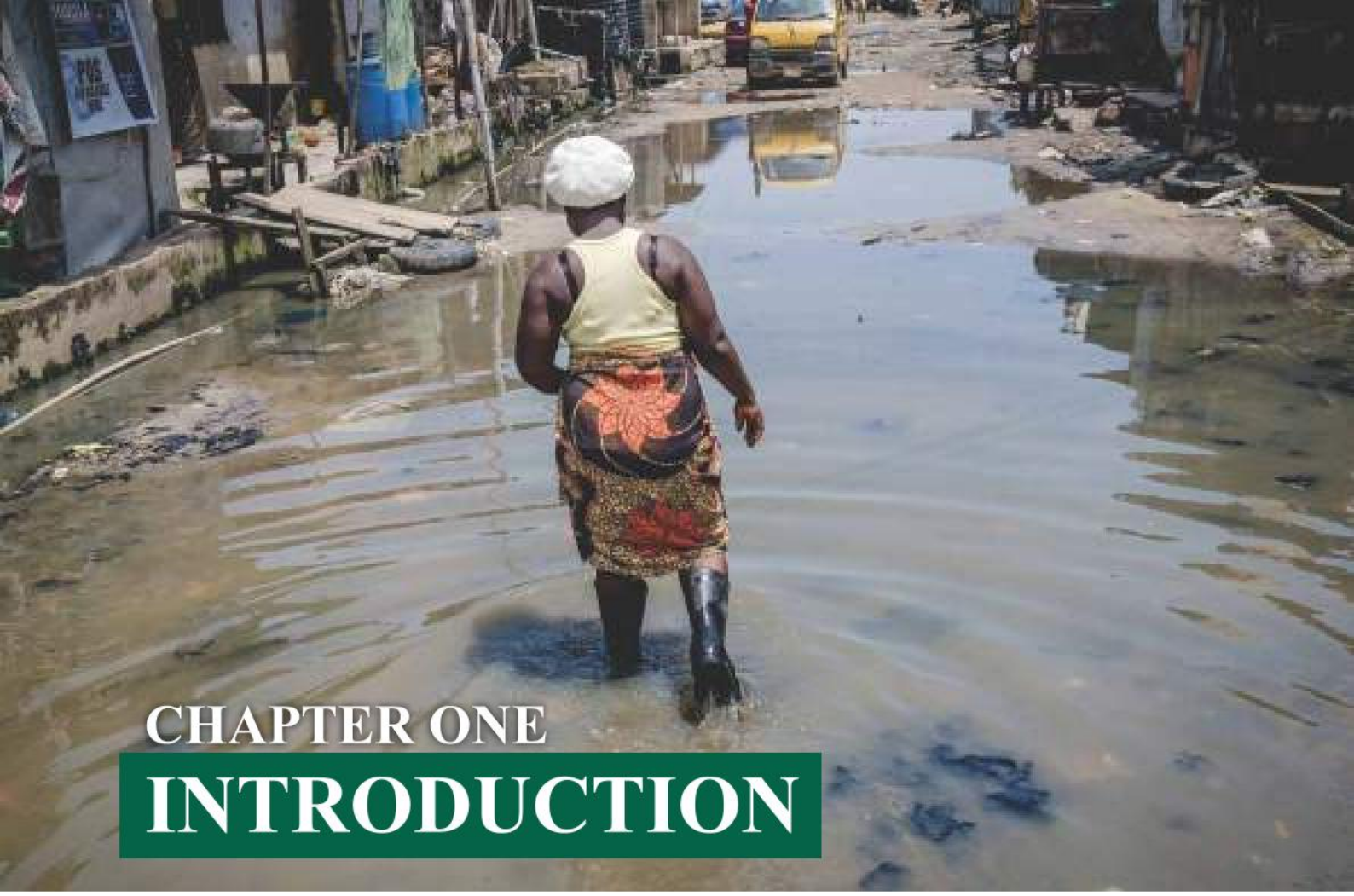
ACRONYMS & ABBREVIATIONS

ACEP – Africa Centre for Energy Policy
ACReSAL – Agro-Climatic Resilience in Semi-Arid Landscapes
AfDB – African Development Bank
CBN – Central Bank of Nigeria
CFU – Climate Funds Update
CPI – Climate Policy Initiative
CSDEVNET – Climate and Sustainable Development Network
CSO – Civil Society Organization
DAC – Development Assistance Committee
DAD – Development Assistance Database
DCC – Department of Climate Change (Federal Ministry of Environment)
DFI – Development Finance Institution
FIJ – Foundation for Investigative Journalism
GCF – Green Climate Fund
GDP – Gross Domestic Product
HEDA - Human and Environmental Development Agenda
NDC - Nationally Determined Contribution
NCCP - National Climate Change Policy
CCA - Climate Change Act
NAP - National Adaptation Plan
NDDC - Niger Delta Development Commission
MDAs - Ministries, Departments, and Agencies
ICIR – International Centre for Investigative Reporting
KII – Key Informant Interview
LCARP – Lagos Climate Adaptation and Resilience Plan
LGA – Local Government Area
MDB – Multilateral Development Bank
MoE – Federal Ministry of Environment
MoF – Federal Ministry of Finance
MoINO – Ministry of Industry and National Orientation
NAP – National Adaptation Plan
NCCC – National Council on Climate Change
NCCF – National Climate Change Fund
NDC – Nationally Determined Contribution
NEWMAP – Nigeria Erosion and Watershed Management Project
NDDC – Niger Delta Development Commission
NOTAP – National Office for Technology Acquisition and Promotion
NSIA – Nigeria Sovereign Investment Authority
PPP – Public-Private Partnership
PwC – PricewaterhouseCooper
UNDP – United Nations Development Programme
UNEP – United Nations Environment Programme
USD – United States Dollar

TABLE OF CONTENT

LIST OF TABLES

LIST OF FIGURES



CHAPTER ONE
INTRODUCTION

1.1 Vulnerability of Nigeria to Climate Change

Climate change, which appears to induce severe extreme weather events that lead to a broad spectrum of generally-adverse effects on overall public health, is a global issue that affects all countries and most sectors. Climate change encompasses weather and climate disaster events, such as, severe storms and flooding, tropical cyclones, extreme temperatures or heat, droughts, declining air quality, wildfires, and human displacements, among other environmental degradations, but each with human and structural losses. Climate change is therefore, one of the most significant challenges facing our planet and human civilisation, along with associated climate change-induced and climate-enhanced worsening human health, including changing disease patterns[1].It was also earlier attested at the United Nations that, climate change is the greatest threat the world has ever faced[2], and even, as succinctly put by Ferreira [3], record-breaking extreme weather and climate events have become the new normal. Interestingly, climate change is also described as a global inter-governmental complex challenge, with its influence over various components of the ecological, environmental, socio-political, and socio-economic disciplines[4] .

FMoHSW (2025a). Nigeria Climate Change and Health National Adaptation Plan, 2025 – 2030. Federal Ministry of Health and Social Welfare, March 2025. Pp. 107. https://health.gov.ng/wp-content/uploads/2025/06/HNAP-master-final-draft-16-3-25.pdf

Fry, I. (2022). Climate change the greatest threat the world has ever faced, UN expert warns. The Office of the High Commissioner for Human Rights (OHCHR), 21 October 2022. https://www.ohchr.org/en/press-releases/2022/10/climate-change-greatest-threat-world-has-ever-faced-un-expert-warns

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Extreme weather events with rapid-onset changes like, flash flooding, storm surge, increased temperatures, as well as, slow-onset changes like drought, erosion, coastal flooding, sea level rises, and heat-waves are also impacting adversely on the food system, energy, transport, tourism, industries, and diverse other sustainable development systems; while constraining the country's socio-economic development goals as well. Nigeria's vast geography spans a range of climate-sensitive zones: from the arid and semi-arid Northern regions, where desertification and drought threaten agricultural productivity. Rising temperatures and receding vegetation belts also drive land degradation, which in turn fuels competition for the shrinking arable land. These stressors are somehow, linked to the deepening herder-farmer conflicts, mass migration, and food insecurity.

In the South, especially, in the Niger Delta region, climate-induced environmental challenges, including flooding, and saline encroachment exacerbate socio-economic marginalisation of the communities. The region is further aggravated by massive environmental pollution, as a result of oil-production and oil-processing activities over the years.

The humid Southern and Coastal zones are increasingly impacted by flooding, saltwater intrusion, and sea-level rise. Coastal areas like Lagos, Delta, Bayelsa, Cross Rivers, Ondo, Rivers, and Mokwa, in Niger State, are also witnessing more frequent extreme rainfall events, and flash or intense floods, mostly due to overwhelming inadequate urban drainage systems[5]. The spatial North-South disparity in the event of ecological consequences, as a result of climate change remains a major challenge to national development, and makes climate change an urgent development issue. This is especially, because local communities face intense erosion of resilience capacities, and weakening of social infrastructures[6]. In comparing the mean ranges of 2050 and 2070 (maps above) with historical temperature changes baseline map of 1960-1990 (maps below), there is the highlighted reality of increasing temperature in the country[7], which is predicted to be more intensified towards the end of the century, and with much more negative consequences (Figure 1).

Igyo, A., Pillah, T.Y. & Ujoh, F. (2024). Public sector budget, climate change finance and climate indicators in Nigeria: an impact analysis. Journal of Good Governance and Sustainable Development in Africa, 8(3): 1–12. http://journals.rcmss.com/index.php/jggsda

Oladipo, E. (2021). Analysis of the adaptation components that could be included in Nigeria's Revised NDC. Center for Climate Change and Development, Alex Ekwueme Federal University Ndufu-Alike, Nigeria (CCCD-AEFUNAI) Discussion Paper, as Part of a Discussion Paper Series on Promoting Critical Analysis of, and Public Engagement with Nigeria Nationally Determined Contributions (NDCs) Revision and Climate Action. Pp. 14. Available at: https://cccd.funai.edu.ng/analysis-of-the-adaptationcomponents-that-could-be-included-in-nigerias-revised-ndc_cccd-aefunai-2/

Federal Ministry of Environment. (2020). Federal Republic of Nigeria Third National Communication (TNC) of the Federal Republic of Nigeria: under the United Nations Framework Convention on Climate Change (UNFCCC). March 2020, p. 167 of Pp. 252. https://unfccc.int/sites/default/files/resource/NIGERIA_NC3_18Apr2020_FINAL.pdf

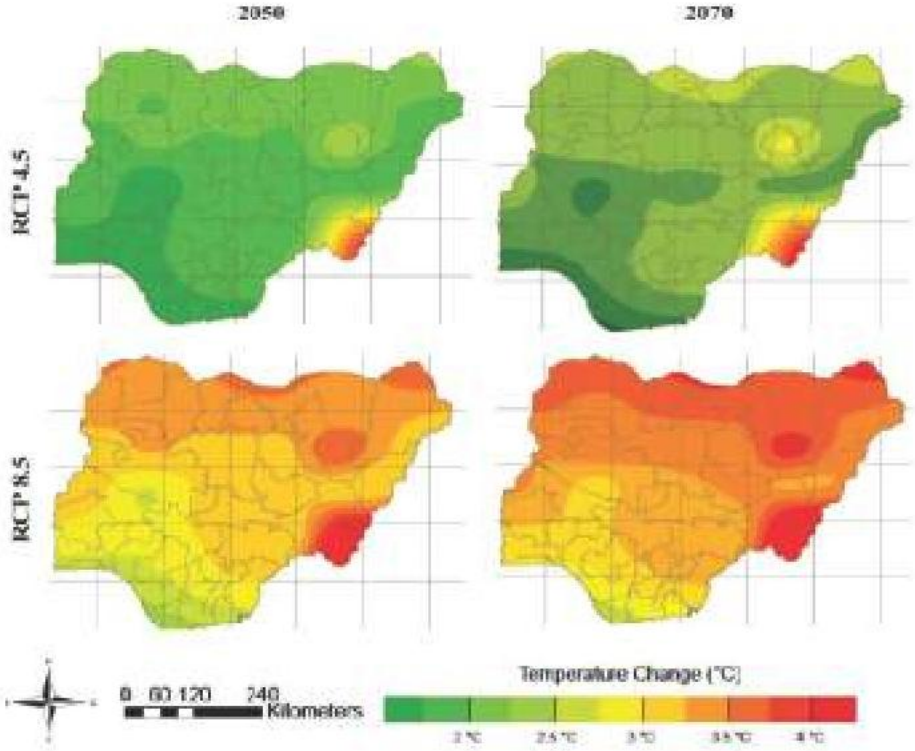

Figure 1: Comparing the annual temperature changes of 2050 and 2070 (below) compared to historical baseline of 1960-1990 (above)[8]

The physical and socio-economic manifestations of climate change are increasingly visible across Nigeria, as climate change have affected not only the ecology of the systems impacted, but also the livelihoods and survival of millions. Estimates for the costs of these risks are expected to rise to 450 billion USD by 2050[9], if appropriate and effective steps are not taken, such as, policy/development plan adjustments, additional resources, etc. For instance, in 2012, due to inadequate adaptive strategies and capabilities, Nigeria lost N2.6 trillion from flooding that ravaged many states of the federation[10], while the floods that affected the central and Southern parts of Nigeria resulted in 16 billion USD losses[11]. Livelihoods were also affected, due to intensive rainfalls, and also, the release of water from Lagdo dam in Cameroon, further impacted livelihoods of Nigerians across 34 states. Furthermore, estimates from the International Organisation for Migration (IOM) indicated that over four million people (including 1.9 million children) in Nigeria have experienced direct impacts from such floods, with places like Adamawa, Anambra, Bauchi, Bayelsa, Jigawa, Kogi, Lagos, and Niger States regarded as flood hotspots. Such severe floods, including

[8] Ibid (No. 6)

[9] Okere, A., Mshelia, H.J., Cherry, T., Dejgaard, H.P., Sørensen, R.B. & Okereke. C. (2024). A Report on the State of Climate Finance in Nigeria. Connected Development & Oxfam in Nigeria. December 2024, pp. 105. https://www.connecteddevelopment.org/wp-content/uploads/2025/01/State-of-Climate-Financing-Nigeria.pdf

[10] Vanguard (2013). Nigeria loses N2.6 trn to 2012 disaster. May 27, 2013. https://www.vanguardngr.com/2013/05/nigeria-loses-n2-6-trn-to-2012-disaster/

[11] Maplecroft (n.d.). Climate Change Vulnerability Index. https://www.maplecroft.com/global-risk-data/climate-risk-data/

the ones that occurred nation-wide in 2016, 2018, and 2022, are a key driver in forced migrations, vector-borne and water-borne diseases like malaria, cholera, typhoid fever, and diarrhoea; as well as, human mobility, and displacement of many families[12].

Climate change impacts also range from mere shifting weather patterns that threaten food production, to large-scale sea level rises that increase the risk of catastrophic flooding[13]. Beyond floods however, overall climate impacts affect the agricultural sector, with crop yields as low as, just about 1.0 per cent of farmlands being irrigated, due to receding water levels; thereby, causing reduced food produce, and adding to increased food insecurity. Under a *business-as-usual* scenario, agricultural productivity in general could decline between 10.0 and 25.0 per cent, by 2080[14,15], as predicted. But, for some areas in the Northern parts of the country, the decline in yields of rain-fed agriculture could be as much as, 50.0 per cent[16]. Climate change is also an additional stress to water security, Nigeria inclusive. The case of rapidly shrinking Lake Chad (in the North-Eastern part of the country), from about 45,000 km^2 in 1960, to less than 3,000 km^2 in 2007, has been attributed mainly to changes in the climatic conditions over the region towards increasing aridity. As of 2020, about 13 million people in the Lake Chad Basin required humanitarian assistance, as the Lake receded by more than 90.0 per cent of its original size. The current situation in the Lake Chad region therefore, provides good empirical evidence of apparent, but complex, linkage between climate change, migration, conflicts, and insecurity.

Climate change-related heavier and steadier than normal rainfall that is expected in the Southern part of the country will worsen soil erosion that is already of catastrophic condition in the region. Without adequate mitigation or adaptation measures, global warming-induced accelerated sea-level rise (ASLR) of 0.5 - 1m, which is anticipated to result in a shoreline retreat of 100 to 600 meters by 2060, with about 75.0 per cent of the Niger Delta inundated, while capita values of up to US$17.5 billion would be lost[17]. Climate change-induced rising temperatures would also result in increased energy demand for air conditioning, refrigeration, and other household uses, which will be very critical in the present era of poor energy access, and energy efficiency in the country. In general, the impacts of climate change on Nigeria's development are wide-spread and quite significant.

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Eckstein, D., Hutfils, M-L. & Winges, M. (2019). Who suffers most from extreme weather events? Weather-related loss events in 2017 and 1998 to 2017. Global Climate Risk Index 2019. Germanwatch, pp. 36. https://www.germanwatch.org/sites/default/files/Global-Climate-Risk-Index-2019_2.pdf

The 2019 Climate Risk Index[18], which indicated levels of exposures and vulnerability to extreme events, ought to be understood by countries as severe warnings, for more frequent preparations, towards more severe events in the future. According to the 2019 CRI, Nigeria ranked 73 out of 180 countries surveyed. In addition, the 2021 Notre Dame Global Adaptation Index (ND-GAIN), which summarised countries' vulnerability to climate change and other global challenges in combination with its readiness to improve resilience; ranked Nigeria as the **53rd most-vulnerable country**, and the **13th least-ready country** in the world to adapt to climate change[19]. In general, the impacts of climate change on Nigeria's development are significant, and widespread. Addressing the climate change-induced development and environmental challenges, therefore, requires huge amount of financial resources, which should not only be assessed, but also properly managed, for impact and sustainability.

Nigeria's experiences showed that the climate crises are not a distant threat, and while international debates often concentrate on mitigation to cut future emissions, for Nigeria and most of African countries, the immediate challenge is survival, considering the intensifying floods, droughts, heat-waves, and sea-level rises. Nigeria's Federal Ministry of Health and Social Welfare, which is saddled with the responsibility of health and well-being of Nigerians, also believes that, *Climate change is already with us*[20], and the increasing existential threats posed by it have profound implications on Nigeria's health system, key health outcomes, and productivity[21]. Such challenges exacerbate existing vulnerabilities and heighten the risks of new public health crises in the country. Adaptation is, therefore, not secondary to mitigation, but a pressing necessity to protect lives, livelihoods, and the country's development prospects, both now and in the future.

The priority of frontally addressing the adverse effects of climate change is reflected in various national policy commitments of the Nigerian Government, including, the recent Nationally Determined Contribution (NDC 3.0)[22], the National Climate Change Policy[23], the Climate Change Act (2021), and the National Adaptation Plan (NAP)[24]. Yet, in spite of these frameworks, financing adaptation to climate change remains inadequate, fragmented, and weakly monitored; thus, creating national and state of vulnerability, which measures a country's exposure, susceptibility, and ability to adapt to the negative impacts in changes of climatic conditions.

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18 Eckstein, D., Hutfils, M-L. & Winges, M. (2019). Who suffers most from extreme weather events? Weather-related loss events in 2017 and 1998 to 2017. Global Climate Risk Index 2019. Germanwatch, pp. 36. https://www.germanwatch.org/sites/default/files/Global-Climate-Risk-Index-2019_2.pdf

19 Global Adaptation Initiative, University of Notre Dame. (2023). Country Index. https://gain.nd.edu/our-work/country-index/

20 Daju, K.S. (2025). Nigeria Climate Change and Health National Adaptation Plan, 2025 – 2030. Federal Ministry of Health and Social Welfare, March 2025. p. 4. https://health.gov.ng/wp-content/uploads/2025/06/HNAP-master-final-draft-16-3-25.pdf

21 Pate, M.A. (2025). Nigeria Climate Change and Health National Adaptation Plan, 2025 – 2030. Federal Ministry of Health and Social Welfare, March 2025. p. 3. https://health.gov.ng/wp-content/uploads/2025/06/HNAP-master-final-draft-16-3-25.pdf

22 United Nations Framework Convention on Climate Change (2025). Nigeria's Third Nationally Determined Contribution (NDC 3.0). UNFCCC, September 2025. Pp. 70. https://unfccc.int/sites/default/files/2025-09/Nigeria.NDC-3.0-TransimissionVersion 2.pdf

23 Federal Ministry of Environment. (2020). National Climate Change Policy for Nigeria 2021 – 2030. Federal Ministry of Environment Department of Climate Change, pp. 47. https://faolex.fao.org/docs/pdf/NIG209876.pdf

24 Nigeria's Federal Ministry of Environment. (2020). Nigeria's National Adaptation Plan Framework. Nigeria's Federal Ministry of Environment, June 2020, pp. 56. https://napglobalnetwork.org/wp-content/uploads/2021/06/napgn-en-2020-Nigeria-National-Adaptation-Plan-NAP-Framework.pdf

In presence of the climate change-related hazards, there had been observed weak social, economic, and governmental supports in mitigating consequences of climate events exacerbated by the climate vulnerability of the most-exposed African countries, Nigeria inclusive[25,26].

Series of analysed issues underscore the intensifying vulnerability of Nigeria to climate change, shaped by both its ecological diversity and socio-economic exposures. Nigeria has therefore, also adopted the Health National Adaptation Plan (HNAP) 2025 - 2030, which represents a significant milestone in the country's on-going climate change and health programmes. Nigeria's climate and health priorities actually built on its COP26 commitments in 2021, with a crucial first step of developing Nigeria's first national Vulnerability and Adaptation Assessment, which was launched in November 2024, and from which the HNAP was informed[27]. Moreover, the Ecological Fund, one of Nigeria's main domestic financing mechanisms for environmental challenges further captures the issues of climate change, demonstrating both the potential of adaptation finance, and the need to strengthen governance that the benefits of climate adaptation financing is achieved in Nigeria and on the African continent.

1.2 National Response to Climate Change Crise

Nigeria, like many developing countries, is exposed to risks resulting from climate change. In spite of being Africa's most populous country, with a teeming population of over 218 million, the annual per capita spending on its population to mitigate the effects of climate change represents one of the lowest globally, at 2-3 dollars[28]. Analyses of risks associated with climate change indicate these are far-reaching, and are closely related to issues of hunger, disease burdens, forced migration, conflicts, and insecurity, across the country. Estimates for the cost of these risks are expected to rise to 450 billion USD by 2050, if appropriate and effective steps, such as, policy/development plan adjustments, additional resources, etc., are not taken. So, the Federal Government of Nigeria (FGN) recognises the challenges that climate crises pose to its development, and also agrees that there is need to address the identified challenges, especially, for national sustainable development. In that wise, Government has over the last three decades, made discernible progress in designing climate change policies, strategies, and plans.

In order to also domesticate the United Nations Framework Convention on Climate Change (UNFCCC), the country has made various submissions to the UNFCCC Secretariat, including, three National Communications and three Nationally Determined Contributions (NDCs). As a further demonstration of its continued commitment to global climate action, the Federal Government of Nigeria has officially commenced preparations for submitting its 2nd Biennial Transparency Report (BTR2) and Fourth National Communication (NC4) to the UNFCCC, as well as, the Climate Change Act 2021. The Act not only establishes the regulatory framework for

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25 Sarkodie, S.A. & Strezov, V. (2019). Economic, social and governance adaptation readiness for mitigation of climate change vulnerability: evidence from 192 countries.

26 World Meteorological Association (2022). State of the Climate in Africa 2022. World Meteorological Organization (WMO), https://wmo.int/publication-series/state-of-climate-africa-2022.

27 FMoHSW (2025b). Nigeria Climate Change and Health National Adaptation Plan, 2025 – 2030. Federal Ministry of Health and Social Welfare, March 2025. p. 14. https://health.gov.ng/wp-content/uploads/2025/06/HNAP-master-final-draft-16-3-25.pdf

28 Stout, S., Gupta, I., Balm, A. & Meattle, C, (2024). Landscape of Climate Finance in Nigeria 2024. Climate Policy Initiative, October 2024. Pp. 50. https://www.climatepolicyinitiative.org/wp-content/uploads/2024/10/Landscape-of-Climate-Finance-in-Nigeria-2024.pdf

achieving net zero by 2060, but also initiates the process for setting up a National Climate Change Fund to finance both the climate change mitigation and adaptation.

In 2024, Nigeria launched an NDC Implementation Framework[29], with a bottom-up measurement, reporting, and verification (MRV) system, to coordinate and track climate-related investments, and the government also currently updated its third Nationally Determined Contribution, termed, NDC 3.0, which was validated in August 2025, and formally submitted to the UNFCCC ahead of the November 2025 COP30[30]. Meanwhile, formulation of a National Adaptation Plan (NAP) for climate change remains on-going as well. Interestingly, sub-national leadership is also beginning to emerge, with Lagos State already publishing its Climate Adaptation and Resilience Plan (LCARP, 2024)[31], which demonstrates the potential for State-level innovation to complement federal processes on addressing the issues of climate change hazards. Some additional activities undertaken by the federal government in the context of its development efforts, to address the challenge of climate change, are related to (i) policy, legal, and institutional governance; (ii) mitigation initiative/plans, and (iii) adaptation initiatives/plans.

1.2.1 Policy, Legal, and Institutional Frameworks / Interventions on Climate Change

In addition to promulgating the Climate Change Act 2021, and putting in place an institutional arrangement for climate change response that is being coordinated by the National Council on Climate Change (NCCC), the FGN has formulated the National Policy on Climate Change, as well as, National Action Plan on Gender and Climate Change.

Climate Change Act 2021: In November 2021, Nigerian Government enacted the Climate Change Law, which is applicable across the country and sub-national levels, with the overall intent of providing mechanisms to build resilience and low-carbon development. To facilitate coherence and implementation, the Climate Change Law 2021 established the NCCC. The Law also provides incentives and obligations for Private Sector's contributions to low-carbon development, and prioritises CSOs' participation in capacity-building and gender equity. Furthermore, the law promotes technology transfer, mobilisation, and transparent management of climate finance.

National Policy on Climate Change (NPCC): This policy was accompanied by a national climate change programme aimed at fostering low-carbon, high growth economic development path, and building a climate-resilient society, to enable Nigeria meet the challenges of climate change for a 10-year period (2021-2030). The main objectives of the NPCC are to:

(i) strengthen capacities at all levels of governance (Federal, State, Local Government and Communities), to implement climate change response;
(ii) promote scientific research, technology, and innovation;

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[29] NDC Partnership (2024). Nigeria Launches NDC Implementation Framework to Drive National Climate Action. 24 May 2024 Press Releases. https://ndcpartnership.org/news/nigeria-launches-ndc-implementation-framework-drive-national-climate-action

[30] Lagos State Resilience and Adaptation Plan (LCARP) (2024). https://fsdafrica.org/wp-content/uploads/2025/01/Appendix-IV-LCARP-Phase-II-Report_compressed.pdf

[31] Onuoha, C.M. Nyambane, A. & Ozorm, N. (2025). Stakeholder mapping and analysis for climate change policy implementation in Nigeria. African Technology Policy Studies Network (ATPS), Kenya, P. 13. https://atpsnet.org/stage/wp-content/uploads/2025/07/Nigeria-NDC-Stakeholder-Mapping-and-Analysis-Report.pdf

(iii) develop and implement appropriate strategies and actions to reduce the vulnerability of Nigerians to the impacts of climate change;
(iv) mainstream Gender Empowerment and Social Inclusion (GESI) into all climate change interventions; and
(v) Promote sustainable land-use systems that enhance agricultural production, ensure food security, and maintain ecosystem integrity among others.

National Climate Change Council (NCCC)**:** To facilitate coherence and implementation, the law establishing NCCC is chaired by the President, with Ministers from relevant Ministries, and representation from the CSOs and Private Sector, as members. The NCCC is however, expected to perform the following functions, among others:

- Approve and oversee the implementation of the National Climate Change Action Plan.
- Administer the Climate Change Fund established under the law.
- Formulate policies and programmes on climate change, to serve as the basis for climate change planning, research, monitoring, and development.
- Coordinate the implementation of sectoral targets and guidelines for the regulation of GHG emissions, and other anthropogenic causes of climate change.
- Ensure the mainstreaming of climate change into the national development plans and programmes.
- Formulate guidelines for determining vulnerability to climate change impact and adaptation assessment, and also facilitate the provision of technical assistance for their implementation and monitoring.
- Recommend legislative, policy, appropriation, and other measures for climate change adaptation, mitigation, and other related activities.
- Mobilise financial resources, to support climate change actions.
- Develop a mechanism for carbon tax in Nigeria.
- Develop and implement a mechanism for carbon emission trading.

Overall, NCCC is to work in close collaboration with Ministries like Environment, Finance, and Trade; and with institutions like the Nigerian Sovereign Investment Authority (NSIA), and the Federal Inland Revenue Service (FIRS), particularly, on instruments like green bonds, carbon tax, and emissions trading systems. Importantly, the Climate Change Act also requires the NCCC, in consultation with Ministry of Environment, to publish guidelines for MRV on national emissions; thereby, creating a framework for evidence-based decision-making.

National Action Plan on Gender and Climate Change (NAPGCC): In addition to promulgating the Climate Change Act 2021, as well as, putting in place an institutional arrangement for climate change response, which is being coordinated by the NCCC; the FGN has in place, the NAPGCC. The recognition of the extreme vulnerability of women and other vulnerable groups like, children, youths, and people with disabilities, led to the development of the NAPGCC, and its approval by the Federal Executive Council (FEC). The goal of this Action Plan is to ensure that, gender considerations are mainstreamed into national climate change policies, programmes, and initiatives, while among its many objectives are, to:

- ❖ Increase the understanding of climate change impact among women, youths, and other vulnerable groups, as well as, increase their participations in national climate responses, at all levels of governance.
- ❖ Ensure the integration of gender concerns and gender-responsive innovative approaches in implementation of the Paris Agreement, and Nigeria's NDC.
- ❖ Promote the implementation of gender responsiveness, sustainable adaptation, and mitigation of initiatives that will minimise risks associated with climate change, while also maximising opportunities for women, men, youths, and other vulnerable groups.
- ❖ Establish a gender-responsive monitoring and evaluation system for collection and regular dissemination of sex disaggregated data on climate change issues.

At the Federal level, some of the MDAs, such as, Ministries of Agriculture and Food Security; Science and Technology; Finance, Budgets and Planning, Health; and Water Resources, already have Climate Desks or Climate Change Units. There is also an increasing level of encouragement and support for all other MDAs to have designated Climate Desks on climate change. Meanwhile, at the sub-national level, each state currently has a Climate Change Focal Point at the Ministries of Environment, although, there is an overall limited national effort to bring the climate change programmes and activities closer to the grassroots. This is because States and Local Governments, presently lack adequate capacities to play some designated roles and responsibilities for effective delivery of impact on the climate change governance landscape of Nigeria, especially, through vertical integration of policies and initiatives among the Federal, State and Local Government Actors. Some State Governments like those of Bauchi, Enugu, Kaduna, Katsina, Lagos, Sokoto and Yobe, have however, developed their state-specific policies on climate change.

1.2.2 National Mitigation Plans/Initiatives on Climate Change

Some key policy-related and mitigation-focused initiatives to be examined are the NDC, and the country's Energy Transition Plan, which encompassed other related policies and plans, such as, the Nigeria Gas Master Plan, Nigeria Energy Emissions Calculator 2050, National Renewable Energy and Energy Efficiency Policy.

Nationally Determined Contribution (NDC)**:** According to the 2021 NDC.2 update [37], Nigeria intends to reduce its greenhouse gas (GHG) emissions intensity of GDP by around 20.0 per cent, using only national resources; and by an additional 27.0 per cent by 2030, if supported internationally [30]. That was relative to the emissions intensity of GDP in the base period of 2010 to 2018. The NDC focuses on seven priority sectors identified as being critical for Nigeria to contribute to the goal of keeping the global temperature increase to well below 20^0C. The sectors are: (i) Agriculture and Land Use; (ii) Energy; (iii) Industry; (iv) Oil and Gas; (v) Transport; (vi) Waste, and (vii) Water.

The current NDC.2 also recognises the importance of nature-based solutions (Nbs) in addressing the country's climate change challenges, having considered that, Nigeria has an estimated mitigation potential of 115.52 Mt CO2e/year through selected Nbs, including mangrove restoration and management, agroforestry, improved forest management, and forest restoration [38]. From adaptation perspectives, implementing Nbs in Nigeria can bolster water and security, as well as, enhance national resilience to natural disaster risks like floods and drought.

Figure 2: Nigeria's Nationally Determined Contribution (NDC) at a Glance[32]

Nigeria submitted its first NDC in 2015, while the revised version was submitted in 2021, through which Nigeria recommitted to its unconditional contribution of reduction in emissions. Meanwhile, implementation of Nigeria's NDC is expected to generate benefits that go beyond reduction of emissions. Such benefits should include improved access to clean energy, enhanced agricultural productivity, and strengthened food and water security. Notably, five key sectors identified as crucial for both climate change mitigation and adaptation are: (i) agriculture and land use; (ii) energy; (iii) industry; (iv) oil & gas, and (v) transportation. Within these sectors, adaptation strategies are assessed for their potentials to create jobs, reduce poverty, and promote gender and social inclusions, by highlighting strong emphasis on equity and development outcomes. The main targets of Nigeria's NDC are depicted in Figure 2, while summary of its key aspects is presented in Table 1.

Nigeria Energy Transition Plan: The plan, which was officially launched in November 2020, and updated in 2024, presents the opportunity to commercialise more domestic gas in the short-term, but with the expectation to see a strong long-term decrease in Net Zero by 2060, and achieve net-zero emissions by 2060[33]. Nigeria's Energy Transition is generally believed to require solar-driven energy capacity increase at an unprecedented scale. The Plan highlights the country's commitment and ambition in achieving carbon neutrality, while also ending energy poverty, which is projected to *lift 100 million people out of poverty*, drive economic growth, and bring modern energy services to the entire population. The Plan is also expected to be a useful mitigation policy instrument for mobilising new partners, and enhancing mobilisation of investors and Private Sector, by showcasing concrete projects to deliver the transition goals, while creating significant market opportunities. In this regard, it could be a good climate finance mobilisation mechanism for climate change mitigation activities.

[32] Ibid (No. 6)

[33] Nigeria Energy Transition Plan. https://energytransition.gov.ng

Table 1: Summary of Key Analytics of Nigeria's Nationally Determined Contribution (NDC)[34]

Aspect	Detail	Aspect	Detail
Type of Objective	Reduction from Business As Usual (BAU)	Emissions Per US$ (Real) GDP	0.873kg CO_2e (2015) 0.491kg CO_2e (2030)
Target Year	2030	GDP Per Capita (US $)	2,950 (2014) 3964 (2030; real 2015 US$)
Implementation Period	2015-2030	Estimated Emissions Per Capita	Current around 2 tonnes CO_2e 2030 BAU: around 3.4 tonnes CO_2e 2030 Conditional around 2 tonnes CO_2e
Base Data Period	2010-2014	Global Warming Potentials Used	IPPCC Fourth Assessment Report
Summary of Objective	Economic and social development grow economy 5% per year improve standard of living, electricity access	Cost Estimate Data	National Cost = $142b; National Benefits = $304b (World Bank report "Low Carbon Development Opportunities for Nigeria (2013)"
Unconditional and conditional mitigation objectives	20% unconditional 45% conditional	Gases Covered	CO_2, NO, CH_4
Energy Related Key Measures	• Work towards ending gas flaring by 2030 • Work towards off-grid solar PV of 13GW (13,000MW) • Efficient gas generators • 2% per year increase in energy efficiency (30% by 2030) • Improve electricity grid	Emissions As % of Global Total	<1% (2010)
		Historical Emissions (1850-2010)	2.564.02 million Tonnes

Nigeria Gas Master Plan: The World Bank estimated that, over 150 billion cubic metres of natural gas are flared annually[35,36], which contribute adversely to climate change, with global effects, Nigeria inclusive. The aspiration of this master plan is to reposition Nigeria in the shortest possible time, as a regional gas supply hub with concurrent presence in the domestic, regional, and export markets. To accomplish these, is the aim to create fully liberalised market within five years. The basic objectives of the Plan are to grow the Nigerian economy through gas, while maximising the multiplier effect of gas in domestic economy, and also optimising Nigeria's share and competitiveness in high value export markets. Ironically, the implementation of the Nigeria Gas Master Plan was to end gas flaring by December 31, 2008[37,38]; whereas, continuous gas flaring in the country clearly indicates that the Plan was not fully implemented. Gas flaring thus, still adversely impact climate change in the country.

National Renewable Energy and Energy Efficiency Policy (NREEEP): The policy sets out the Nigerian government's blueprint to increasingly harness the country's renewable energy and energy efficiency resources. This is to drive sustainable development across the country, in order to address the entire national energy sector; in particular, the electricity sub-sector, fuel sub-sector and process heat, among others. Significant renewable energy will positively impact effects of climate change, especially, as there would be reduction in usage of fossil fuels.

1.2.3 National Adaptation Plans/Initiatives on Climate Change

In addition to the NDC, which has some generic adaptation measures for Nigeria, the key national policy-related and adaptation-focused initiatives are: National Adaptation Strategy and Plan of Action on Climate Change for Nigeria (NASPA-CCN), National Adaptation Framework (NAF), National Adaptation Process (NAP), National Agricultural Resilience Framework (NARF), and National Agricultural Technology and Innovation Plan (NATIP). Of all these, the most currently comprehensive is the NASPA-CCN, which was formulated in 2011[39], and is overdue for review.

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35 Joint UNDP/World Bank Energy Sector Management Assistance Programme (ESMAP) (2004). Nigeria Strategic Gas Plan ESM279. Report 279/04. The International Bank for Reconstruction and Development / The World Bank, February 2004. Pp. 224

36 World Bank (2009). GGFR Partners unlock value of wasted gas. World Bank Group, December 14, 2009

37 Sustainable Energy for ALL. (2024). Nigeria Energy Transition and Investment Plan. https://www.seforall.org/our-work/initiatives-projects/energy-transition-plans/nigeria#:text=The-Government-of-Nigeria-officially

38 Evans, I.I. (2023). End in sight for gas flaring in Nigeria. Advance Journal of Current Research, 8(2): 13-49.

39 Onyeneke, R.U., Nwajuba, C.U., Tegler, B. & Nwajuba, C.A. (2021). Evidence-Based Policy Development: National Adaptation Strategy and Plan of Action on Climate Change for Nigeria (NASPA-CCN). *In*: Oguge, N., Ayal D., Adeleke L., da Silva, I. (eds.). African Handbook of Climate Change Adaptation. Springer, Cham. Pp. 2547-2564. doi.10.1007/978-3-030-45106-6_125

National Adaptation Strategy and Plan of Action on Climate Change for Nigeria (NASPA-CCN): The development of this policy tool was supported by the Canadian International Development Agency (CIDA). It remains the only solid national action plan for adaptation response in Nigeria. The main thrust of the NASPA-CCN is to minimise risks, improve local and national adaptive capacity and resilience, leverage new opportunities, and facilitate collaboration with the global community, all with the view to reduce Nigeria's vulnerability to the negative impacts of climate change[40]. The Plan of Action identified 13 priority sectors impacted by climate change in Nigeria, which are: agriculture (crops and livestock), freshwater resources, coastal water resources and fisheries, forests, biodiversity, health and sanitation, human settlements and housing, energy, transportation and communications, industry and commerce, disaster, migration and security, livelihoods, vulnerable groups, and education.

In a unique manner, NASPA-CCN allocates concrete responsibilities to all stakeholders, including the Federal, State, and Local Governments, International Development Partners, communities and organised Private Sector, with the CSOs, also providing strong and visionary leadership. The FGN is expected to provide overarching policy and legislative leadership; the States and the Local Governments to lead the regions and grassroots; the organised Private Sector to explore business opportunities presented by climate change, while CSOs continue to act as catalysts at the adaptation frontlines. Meanwhile, the major challenge has been the limited and uncoordinated implementation of the Action Plan.

Building Nigeria's Response to Climate Change (BNRCC): Building Nigeria's Response to Climate Change (BNRCC) is an adaptation project aimed at increasing Nigeria's capacity to the effects of climate change and reducing its negative impacts on affected vulnerable geographic regions and households. If conducted correctly, and implemented, BNRCC has a chance of making significant impacts on climate change research in Nigeria[41].

National Agricultural Resilience Framework (NARF): The goal of NARF is to strengthen the country's overall policy and institutional framework for improved resilience and adaptation to climate change and variability in the agriculture sector, including risk transfer and risk management, capacity enhancement for climate resilient, sustainable land and water management strategies, and evidence-based assessment and management. The country's NARF has an implementation plan but, again, it is poorly, if at all, implemented.

National Agricultural Technology and Innovation Plan (NATIP) 2021: This Plan recognises that climate change is negatively affecting the Nigerian agricultural sector; whereas, the policy response and the needed interventions to mitigate the impact has remained largely *ad hoc*. The Plan advocates the promotion of sustainable agricultural practices, through building capacity of varied stakeholders on sustainable agricultural production techniques, and practices such as, organic farming, improved land and water management, methane gas emission reduction, as well as other conservation techniques. Capacity for responding to and adapting to changing climates is

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[40] Hansen, P. (2020). Building Nigeria's Response to Climate Change (BNRCC). Climate Scorecard, November 1, 2020. https://www.climatescorecard.org/2020/11/building-nigerias-response-to-climate-change-bnrcc/

[41] Stout, S., Gupta, I., Balm, A. & Meattle, C, (2025). Landscape of Climate Finance in Nigeria 2025. Climate Policy Initiative, May 7, 2025. https://www.climatepolicyinitiative.org/publication/landscape-of-climate-finance-in-nigeria-2025/

also to be promoted through climate-smart agriculture (CSA) practices, in partnership with relevant MDAs.

1.2.4 Policy Coherence and Climate Adaptation Priorities

The Nigerian Government has made discernible progress in designing climate change policies and plans over the last decade, in addition to the Climate Change Act 2021. The Act, which not only establishes the regulatory frameworks for achieving net zero by 2060, but also initiates the process for setting up a National Climate Change Fund, to finance both *climate change mitigation* and *climate change adaptation*.

1.3 Climate Finance in Nigeria

Responding effectively to the development challenges of climate change in Nigeria in terms of mitigation and adaptation measures would definitely be costly. The updated NDC.2 indicated that about $515 billion would be required to implement its aligned projects across the highest emitting sectors. In terms of magnitude of mitigation and adaptation measures, as well as, the upfront capital cost for implementation across all sectors, including waste and water. The amount may even be higher, when comprehensive investment plans for all sectors of the country's development are implemented. For the struggling Nigerian economy, these financial constraints pose a serious challenge to the vision of net-zero emission and climate-resilient economy by 2060. In these regard, Climate Finance remains central to achieving carbon-compatible development.

Nigeria's climate finance landscape reflects both the scale of its adaptation needs and the persistent gaps in mobilising and channelling resources effectively. According to the Climate Policy Initiative's *Landscape of Climate Finance in Nigeria 2025* [42], tracked flows reached approximately USD 2.6 billion in 2021/22, with public actors providing majority of this finance, at USD 1.8 billion, compared to USD 760 million from private sources. This balance underscores Nigeria's heavy reliance on international public financing, and the limited roles that domestic private capital currently play in climate change adaptation.

1.3.1 Public Climate Finance

Public Actors remain the backbone of Nigeria's climate finance systems. The committed USD 1.8 billion in 2021/22, represents a 20.0 per cent increase from 2019/20[43], although, much of this funding, being 65.0 per cent, was concessional. Multilateral Development Finance Institutions (DFIs) dominated these flows, providing USD 1.2 billion, or 67.0 per cent of the sum total. Their support has grown substantially since the COVID-19 pandemic, including greater flexibility in loan products and faster disbursements. Notable among the support is the World Bank's Agro-Climatic Resilience in Semi-Arid Landscapes (ACReSAL) Project, which provided USD 700 million line of credit from the International Development Association to build resilience, through sustainable land management, ecosystem restoration, and institutional capacity strengthening[44].

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[42] Ibid (No. 41)

[43] Ibid (No.4)

[44] World Bank Group. (2021). New Project to Build a Climate-Resilient Landscape in Nigeria. Press Release No: 2022/037/AFW, December 14, 2021. https://www.worldbank.org/en/news/press-release/2021/12/15/new-project-to-build-a-

More so, donor governments (USD 224 million) and bilateral DFIs, to the tune of USD 217 million followed, as significant contributors. Bilateral DFIs primarily supplied low-cost debt (97.0 per cent), while donor governments provided most of their support (89.0 per cent), as grants, often targeting adaptation-related policy support and capacity building. Howbeit, France, United States of America, and Japan, emerged as leading bilateral donors, jointly contributing 18.0 per cent of Nigeria's public climate finance[45].

At the domestic level, the Nigerian government is increasingly recognising the need for climate action in the national budget. Some states are also experimenting with ***climate budget tagging***, being one of several strategies in favour of transparency[46]. The UNFCCC funds and other multilateral climate funds [MCFs] reportedly approved a combined USD 4.1 billion and USD 3.3 billion for climate change projects in 2021 and 2022 respectively. In summing up, the Green Climate Fund (GCF), Global Environment Facility (GEF). Adaptation Fund (AF), Least Developed Countries Fund (LDCF), and the Special Climate Change Fund (SCCF) were recorded to have committed USD 3.3 billion in 2021 and USD 1.7 billion in 2022 to climate projects. In spite of these efforts, multilateral climate funds, such as, the GCF, Climate Investment Fund (CIF), and GEF accounted for less than 1.0 per cent of public flows in billions of dollars in 2021/22[47]. Nigeria's access to such funds remains constrained as well, due to limited institutional readiness. The accreditation of the Development Bank of Nigeria (DBN) as a direct access entity to the GCF (with approval of USD 50–250 million), is a promising development, particularly, for mobilising adaptation finance for MSMEs. However, with only one accredited entity, Nigeria lags behind peer countries; thus, highlighting the urgency to build institutional capacity for securing direct international climate funds.

1.3.2 Private Climate Finance

Private finance rose from USD 0.4 billion in 2019/20 to USD 0.8 billion in 2021/22; contributing 30.0 per cent of total tracked flows, which though above Africa's average of 18.0 per cent, remains far below Nigeria's adaptation finance needs. Corporations accounted for the bulk of private finance (USD 496 million), channelled primarily into renewable energy projects like solar PV. Households and individuals also added USD 65 million, largely invested in solar energy solutions, while philanthropic foundations provided USD 60 million in grants, most of which targeted adaptation in Agriculture, Forestry, and Other Land Use (AFOLU). Nigeria's large pension fund market notwithstanding, institutional investors contributed less than 1.0 per cent of tracked private flows[48]. This reflects structural barriers, such as, limited de-risking instruments, lack of investment-ready projects, and weak capacity among financial institutions to integrate climate risks into investment decisions. Commercial financial institutions also accounted for less than 1.0 percent of private flows, suggesting the need for policy and capacity-building interventions to incentivise banks and institutional investors, for integration of climate-aligned lending, and addressing the growing risk of stranded assets.

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climate-resilient-landscape-in-nigeria#:~:text=The-World-Bank's-International-Development-Association- (IDA), marginalized-groups-C-including: -*-Women-Youth.

[45] Ibid (No. 41)

[46] Ibid (No. 44)

[47] United Nations Framework Convention on Climate Change. (2024). Sixth Biennial Assessment and Overview of Climate Finance Flows. Report of the Standing Committee on Finance: Addendum. SCF/2024/35/3, Annex I (unedited), p. 7. UNFCCC https://unfccc.int/sites/default/files/resource/6thBA_ES_SCF35_unedited_version.pdf

[48] Ibid (No. 41)

1.3.3 Blended Finance

Nigeria has reportedly emerged as a global leader in blended finance transactions, especially, in agriculture and energy. But, given the scale of Nigeria's climate change adaptation challenges, experts have suggested blended finance, as a strategic pathway for leveraging scarce concessional capital, and in mobilising additional private resources. The Federal Ministry of Finance (FMoF), in collaboration with the Debt Management Office (DMO), under the Federal Ministry of Finance, Budget and National Planning, and with support from the World Bank, established the Green Bond Framework in 2017, making Nigeria the first African nation, and the fourth in the world (after Poland, France, and Fiji), to issue a Sovereign Green Bond. The issuance of Green Bonds has formed part of the national annual borrowing plan in Nigeria, and has been used for programmes and projects within individual MDAs' sector strategies that met the criteria specified in the Green Bond guidelines issued by Federal Ministry of Environment (FMoE), and the Stock Exchange Commission (SEC).

The FGN has issued two Green Bonds towards promoting transition to a low-emission economy and climate-resilient growth, including both climate mitigation and adaptation. The first five-year Nigerian Sovereign Green Bond of N10.6 billion was issued in 2017, for afforestation, renewable energy, and clean energy, and to support education, with a coupon of 13.48 per cent, per annum. The second 7-year N15 billion bond was issued in 2019, and the third bond valued at N50 billion, was launched in June 2025, targeting projects like renewable energy, afforestation, and sustainable infrastructure, which align with the country's climate commitments and NDCs.

Domestic-Specific Perspectives on Climate Finance in Nigeria: Presently, Nigeria has dropped from being Africa's first- to fourth-largest economy in Africa, ranking behind Algeria, Egypt, and South Africa[49]. So, as highlighted, Nigeria's climate finance architecture relies on a blend of international and domestic sources to support its adaptation and mitigation goals. While multilateral development finance institutions, bilateral donors, and concessional instruments have historically dominated the landscape, based on existing frameworks and policies, Nigeria also mobilises domestic resources, through public budgets, national institutions, and capital market instruments. Moreover, at the national front, budgets remain a principal source of climate finance, with over 14 MDAs recording climate-related capital expenditures between 2015 and 2022[50]. The Federal Ministries of Environment, Agriculture, Power, Works and Housing, Science and Technology, and Water Resources, have consistently included climate-relevant projects in their annual appropriations. The challenge however, is that these allocations are usually often presented in broad, unspecific terms, with limited disaggregation by project type or geographic scope.

To shed more light on non-specificities of project-funding allocations, for instance, based on OXFAM's Landscape of Climate Finance study[51], analysis of the 2023 budget revealed that FMoE alone received ₦86.44 billion (approximately, $135 million), a 50.0 per cent increase from the previous year. Approximately 69.0 per cent of the allocation (₦59.6 billion or $93 million) was directed towards capital projects; thus, underscoring the Ministry's central role in driving climate

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[49] OXFAM/Connected Development (CODE). The State of Climate Finance in Nigeria. https://www.connecteddevelopment.org/the-state-of-climate-finance-in-nigeria/

[50] Ibid (No.49)

[51] Bloomberg (2024). Nigeria's Economy, Once Africa's Biggest, Slips to Fourth Place. https://www.bloomberg.com/news/articles/2024-04-18/nigeria-s-economy-once-africa-s-biggest-slips-to-fourth-place

action, and purposeful commitment to address critical environmental concerns[52]. Within the same fiscal year, the Ministry's headquarters absorbed 61.0 per cent of the allocation, while the remaining 39.0 per cent was distributed across more than 21 specialised Agencies, including the National Agency for the Great Green Wall (NAGGW), established by Act of Parliament, 2015, which empowers communities, by lead adaptation efforts primarily through land rehabilitation and natural resources conservation[53]; as well as, the National Oil Spill Detection and Response Agency (NOSDRA), which are critical to Nigeria's adaptation and mitigation efforts.

Within the implementation frameworks of Climate Change Act, is also the proposed establishment of the Climate Change Fund (CCF), designed as a dedicated domestic financing mechanism to mobilise resources for Nigeria's climate priorities. The Fund is to be managed under the NCCC, with annual audits by the Auditor-General, as well as, public reporting, to ensure transparency. Its financing streams are expected to be diverse, including, direct budgetary appropriations, international climate finance, carbon taxes, proceeds from emissions trading, fines from non-compliance, and service charges. In theory, this architecture creates an institutionalised mechanism to strengthen Nigeria's climate finance ecosystem and reduce dependence on fragmented, project-based funding. Whenever established, the credibility of the CCF will hinge on whether it can ensure transparency, equitable disbursement, and alignment with national adaptation priorities.

1.4 Key Legislative and Institutional Actors in Climate Finance in Nigeria

The governance of climate finance in Nigeria involves an ecosystem of institutions spanning the legislative, executive, financial, and sub-national domains:

Legislative Institutions**:** The legislative arm holds the constitutional mandate to review and approve climate-related budgetary allocations, pass enabling laws, and conduct oversight functions. At Nigerian legislative level, the National Assembly, at the Upper (Senate) and Lower (House of Representatives) Chambers plays a critical role, through its Environment Committees.

Executive and Inter-Ministerial Bodies**:** At the centre of executive coordination is the NCCC, established under the Climate Change Act 2021, and chaired by the President. It brings together Ministers from key Ministries like, Finance, Environment, Energy, Agriculture, and Justice. The Council is expected to develop national carbon budgets, oversee implementation of climate strategies, and ensure integration across government levels, while its secretariat is tasked with technical coordination and planning. The Director-General of NCCC's Secretariat is Nigeria's focal point to the UNFCCC. The Department of Climate Change (DCC) in the FMoE is responsible for compiling greenhouse gas inventories, and also supporting climate mainstreaming across MDAs. Other sectoral Ministries, such as, Agriculture, Water Resources, Power, and Women Affairs, though, contribute through policy developments and project implementations. At the sub-national level, State Ministries of Environment and State Climate Change Desks are increasingly

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52 BudgIT. (2023). Climate Financing in Nigeria's Public Budgeting. https://budgit.org/wp-content/uploads/2023/12/Climate-Analysis-.pdf.

53 National Agency for the Great Green Wall (2024). Degraded land restoration and rehabilitation through afforestation and reforestation. National Agency for the Great Green Wall (NAGGW). 2024 NAGGW. https://ggwnigeria.gov.ng

relevant, particularly as state governments pursue local adaptation efforts. But, their access to climate finance remains limited, due to low technical capacity and lack of fiscal autonomy.

It is important to highlight as well, the role of the FMoF as a critical stakeholder in relation to climate change. The FMoF acts as Nigeria's principal fiscal gatekeeper for climate action; by authorising and allocating budgetary resources, shaping public-finance instruments, and also central to the design and operationalisation of dedicated domestic climate finance mechanisms, such as, the National Climate Change Fund (NCCF) created under the Climate Change Act 2021[54]. Through its oversight of sovereign debt and capital-market instruments, in coordination with the Debt Management Office, and institutions like the Nigeria Sovereign Investment Authority (NSIA), FMoF contributes to mobilising domestic finance for climate projects. The Ministry also plays a coordinating and enabling roles with the NCCC, sectoral ministries, and development partners, to embed fiscal tools (budget tagging, MRV, de-risking instruments and guarantees) into public financial management. Such fiscal coordination is widely identified as essential for translating national policy objectives into predictable flows of adaptation finance, and for improving subnational access to climate funding.

Financial and Technical Institutions**:** The NSIA plays a strategic role in mobilising and managing green investments, particularly, through the Sovereign Green Bond programme, which was first issued in 2017. Also of relevance is the National Office for Technology Acquisition and Promotion (NOTAP), which facilitates climate-relevant technology transfers; and the Central Bank of Nigeria (CBN), which can influence the financial sector's climate alignment, through regulatory instruments; although, it has yet, to issue climate-related financial disclosure requirements.

1.5 Nigeria's Climate Change Adaptation Finance Landscape

Adaptation, is broadly defined as the process of adjusting natural or human systems in response to actual or expected climate stimuli, with the aim of moderating harm or exploiting beneficial opportunities[55]. It is a core pillar of the Paris Agreement (Article 7.1), and increasingly recognised as a critical strategy for building resilience in countries highly vulnerable to climate change. In developing countries like Nigeria, where climate risks intersect with structural development challenges, the strategic mainstreaming of adaptation within national climate frameworks is highly crucial for delivering both environmental and socio-economic outcomes. Presently, adaptation finance in Nigeria remains severely inadequate, in spite of escalating climate change impacts across the country, and the associated costs to GDP. According to Corruption Perception Index (CPI) 2025 Landscape of Climate Finance Report[56], adaptation finance saw marginal growth in 2021/22 reaching 0.74 billion USD, or only 6.0 per cent of Nigeria's annual adaptation finance needs, which is around 12 billion USD[57]. In the previous year (2019/2020), adaptation finance was approximately 0.66 billion USD, a marginal fraction of the annual adaptation needs. An estimate, however, puts loss and damage finance needs in Nigeria at USD 70.3 billion, between 2020 and 2030[58].

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[54] GIZ (2025). Climate Finance Flow Assessment. Identifying Financing Options for Selected Adaptation Measures https://www.adaptationcommunity.net/wp-content/uploads/2025/08/2025-Climate-Finance-Flow-Assessment-Nigeria-en.pdf.

[55] Ibid (No.49)

[56] Stout, S., Gupta, I., Balm, A. & Meattle, C, (2025). Landscape of Climate Finance in Nigeria 2025. Climate Policy Initiative, May 7, 2025. https://www.climatepolicyinitiative.org/publication/landscape-of-climate-finance-in-nigeria-2025/

[57] Hansen, P. (2020). Building Nigeria's Response to Climate Change (BNRCC). Climate Scorecard, November 1, 2020. https://www.climatescorecard.org/2020/11/building-nigerias-response-to-climate-change-bnrcc/

1.5.1 AFOLU and Fisheries sector

In 2021/22, a total of USD 2.5 billion of public and private capital was invested in climate action in Nigeria, across all sectors, with AFOLU having certain share. Based on CPI 2025 Analysis on Adaption Finance (sector versus needs); a significant share of Nigeria's adaptation finance was concentrated on AFOLU, and fisheries sector, reflecting the country's acute dependence on climate-sensitive livelihoods, as depicted in Figure 3.

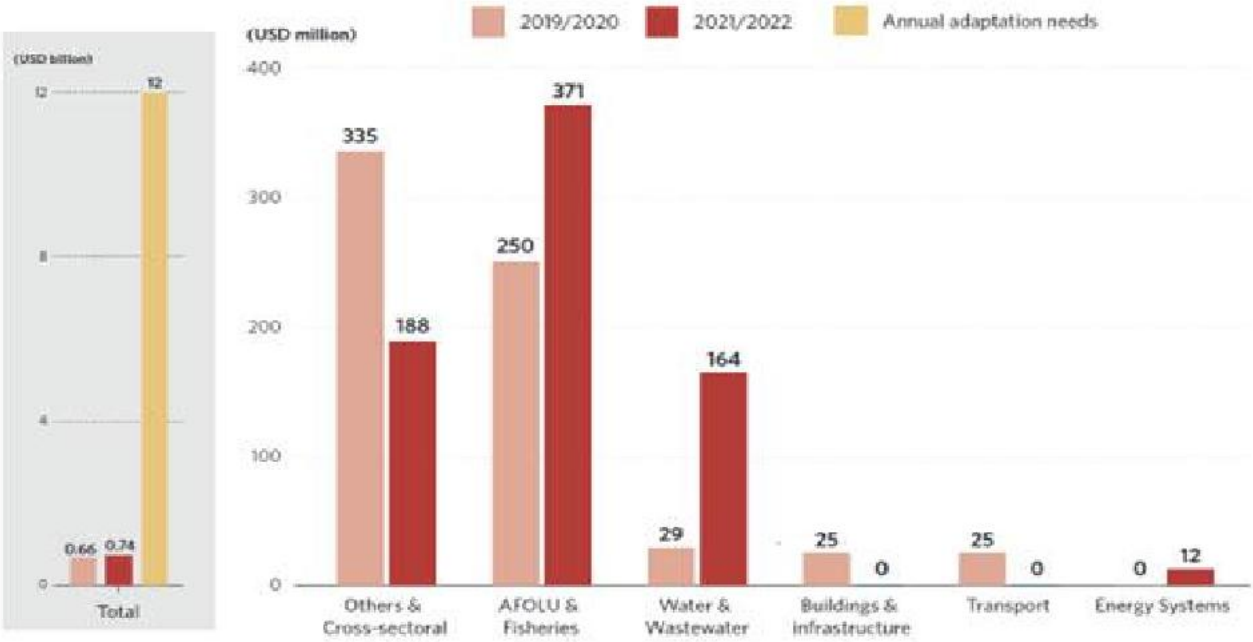

Figure 3: Adaptation finance by sector vs. needs (CPI Analysis, 2025)[59]

As earlier reported by International Food Policy Research Institute (IFPRI) in 2023, Northern Nigeria has been particularly exposed, as high climate variability and rising temperatures disproportionately impact agricultural productivity, especially, during the growing season. Meanwhile, smallholder farmers, who form backbone of the sector, are already experimenting with adaptive strategies like, crop diversification, alternative income generation, expansion of livestock rearing, and changes to input use decisions[60]. Yet, these efforts remain constrained by limited access to resources and technology.

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[58] African Development Bank (2022). Supporting climate resilience and a just energy transition in Nigeria. Country Focus Report 2022. Country Economics Department (ECCE), October 2022. https://www.afdb.org/sites/default/files/documents/publications/Nigeria_fonal.pdf

[59] United Nations Framework Convention on Climate Change. (2024). Sixth Biennial Assessment and Overview of Climate Finance Flows. Report of the Standing Committee on Finance: Addendum. SCF/2024/35/3, Annex I (unedited), p. 7. UNFCCC. https://unfccc.int/sites/default/files/resource/6thBA_ES_SCF35_unedited_version.pdf

[60] Amare, M., Balana, B. & Onilogbo, O. (2023). Enhancing climate resilience in Nigerian agriculture: implications for sustainable adaptation and livelihood diversification. NSSP Policy Note 56. Washington, DC: International Food Policy Research Institute (IFPRI). https://doi.org/10.2499/p15738coll2.136942.

Notably, the World Bank-supported Agro-Climatic Resilience in Semi-Arid Landscape (ACReSAL) Project accounted for nearly 70.0 per cent (USD 257 million) of tracked AFOLU-related finance within the period. The ACReSAL's approach anchored in dry-land and watershed management, community-led resilience building, institutional support, and contingency financing indeed illustrates the kind of integrated intervention needed to address systemic climate risks. However, the wider adoption of transformative practices, such as, drought-resistant crop varieties and small-scale solar-powered irrigation, remains under-developed. Given the Nigeria's continued heavy reliance on rain-fed agriculture, with about 90.0 per cent dependent on rainfall for its agricultural production[61], then, scaling these approaches will be critical to ensuring the sector's resilience to climate shocks.

1.5.2 Water and Wastewater

Adaptation finance directed to Nigeria's water and wastewater sector increased in 2021/22, reaching USD 164 million, yet this remains negligible relative to the scale of the country's water stress[62]. Less than 40.0 per cent of the population have direct access to potable water, with scarcity most-acute in Northern Nigeria, where Lake Chad has nearly disappeared from national borders. At the same time, weak infrastructure and unplanned urban growth exacerbate flood risks nationwide, with coastal cities like Lagos facing the dual challenges of rapid urbanisation and sea-level rise[63,64]. These dynamics extend beyond environmental vulnerability, as evidence suggests that water insecurity, coupled with food shortages, has been a contributing factor to certain conflicts in the North.

Almost all tracked adaptation finance in Nigeria for water in 2021/22 (USD 164 million)[65] were from international development finance institutions, mainly targeting improvements in supply efficiency to reduce water losses and mitigate shortages. While the sector demonstrated relatively strong project readiness, absorptive capacity at sub-national levels, however, remains weak; thus, limiting the effectiveness of related disbursements. Only USD 1 million was recorded for water-related policy support and capacity building, underscoring persistent institutional gaps. Similarly, disaster risks management received minimal adaptation finance, in spite of recurrent flooding being one of Nigeria's most-costly climate hazards; although, sub-national efforts are beginning to emerge. For instance, Jigawa State's creation of a Permanent Flood Disaster Emergency Trust

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61 You, L, Takeshima, H. & Xie, H. (2018). Cultivating growth in Nigerian small-scale irrigation. International Food Policy Research Institute (IFPRI), January 3, 2018. https://www.ifpri.org/blog/cultivating-growth-nigerian-agriculture-small-scale-irrigation/

62 GIZ (2025). Climate Finance Flow Assessment. Identifying Financing Options for Selected Adaptation Measures https://www.adaptationcommunity.net/wp-content/uploads/2025/08/2025-Climate-Finance-Flow-Assessment-Nigeria-en.pdf

63 Stark, J. & Terasawa, K. (2013). Climate change and conflict in West African cities: a policy brief on findings from Lagos, Nigeria and Accra, Ghana. Tetra Tech ARD / United States Agency for International Development (USAID), November 2013. Pp. 29. https://climateandsecurity.org/wp-content/uploads/2024/11/FESS_Policy_Brief_CITIES.pdf

64 Onifade, V.A., Yoade, A.O., Olatunji, S.A. & Husseni, M.A. (2023). Effects of flooding on urban lives and properties in Lagos, Nigeria. International Journal of Infrastructure Research and Management, 11(2): 46 - 62.

65 Stout, S., Gupta, I., Balm, A. & Meattle, C, (2025). Landscape of Climate Finance in Nigeria 2025. Climate Policy Initiative, May 7, 2025. https://www.climatepolicyinitiative.org/publication/landscape-of-climate-finance-in-nigeria-2025/

Fund, and Lagos State's launch of its LCARP[66], but these remain isolated initiatives. Addressing systemic vulnerabilities will require scaling anticipatory adaptation measures, especially, robust early-warning systems, to strengthen preparedness and reduce the escalating costs of water-related climate shocks.

1.5.3 Energy Systems, Buildings, and Infrastructure, Transport

Adaptation finance for climate-resilient infrastructure in Nigeria still remains negligible. In 2021/22, only USD 12 million was tracked for climate-proofing energy systems, with no notable finance directed toward buildings, transport, or industry[67]. This financing gap is particularly concerning, given Nigeria's rapid urbanisation and industrialisation, which heighten exposure to climate-related hazards. Without deliberate integration of resilience into infrastructure development, future assets risk being locked into maladaptive pathways, amplifying both economic and social vulnerabilities. Mainstreaming climate risk assessments into infrastructure planning and design is therefore, critical. Both public and private sector projects, including public-private partnerships require systematic evaluations of exposure, sensitivity, and vulnerability to prospective hazards. Such assessments remain limited by inadequate data and technical expertise, creating barriers to designing infrastructure that can withstand climate shocks.

A wide range of solutions exists to strengthen resilience, including engineered (grey), ecosystem-based (green), water-related (blue), and hybrid agriculture approaches [68]. For instance, incorporating vegetation into building facades to reduce heat or using rooftop greenery to mitigate storm-water runoff, are proven techniques Public-Private Infrastructure Advisory Facility (PPIAF)[69,70]. Yet, Nigeria lacks the technical depth and institutional experience to implement such measures at large scale status. Peer-to-peer learning, such as, drawing from Dutch expertise on sea-level rise management, combined with targeted technology transfer supported by governments and international climate finance providers, could bridge these gaps and accelerate the adoption of climate-resilient infrastructure models.

1.6 Dual Benefits of Climate Finance

In Nigeria, climate finance delivering dual benefits that address both adaptation and mitigation simultaneously, accounted for roughly 20.0 per cent of total climate finance in 2021/22, amounting

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66 Lagos State Resilience and Adaptation Plan (LCARP) (2024). https://fsdafrica.org/wp-content/uploads/2025/01/Appendix-IV-LCARP-Phase-II-Report_compressed.pdf

67 Stout, S., Gupta, I., Balm, A. & Meattle, C, (2025). Landscape of Climate Finance in Nigeria 2025. Climate Policy Initiative, May 7, 2025. https://www.climatepolicyinitiative.org/publication/landscape-of-climate-finance-in-nigeria-2025/

68 Omokaro, G.O. (2025). Multi-impacts of climate change and mitigation strategies in Nigeria: agricultural production and food security. Science in One Health, 4:100113. doi.10.1016/j.soh.2025.100113.

69 Global Center on Adaptation (2021). Climate-Resilient Infrastructure Officer Handbook: Knowledge Module on Public-Private Partnerships for Climate-Resilient Infrastructure. September 2021. Pp. 213. https://gca.org

70 PPIAF (2023). Public-Private Infrastructure Advisory Facility 2023 Annual Report. Pp. 92. https://www.ppiaf.org/documents/12071

to USD 497 million[71]. This allocation demonstrates how scarce resources can be maximised to meet multiple objectives, such as, reducing greenhouse gas emissions, while enhancing resilience to climate shocks. The majority of dual-benefit finance (80.0 per cent, or USD 393 million) was directed toward the AFOLU and fisheries sector. This reflects the sector's potential for climate-smart agriculture, sustainable resource management, and ecosystem restoration, through activities like afforestation and reforestation. The FMoE, through the Nigeria's NAP framework has already identified ecosystem-based approaches as a strategic pathway for securing such co-benefits[72].

Beyond rural agricultural contexts, dual-benefit strategies hold a promise in urban settings, considering that nature-based solutions, such as, mangrove-based flood defenses or integrating vegetation into building design can simultaneously reduce flood risks, improve cooling, and generate broader public health gains, particularly, with regard to improved air quality. This is critical for Nigeria, which currently ranks 159th out of 180 countries on air quality, according to the 2024 EPI[73].

Another frontier for dual-benefit action is in the energy and cooling sector. As heat waves intensify, and urban heat island effects grow, investments in energy-efficient cooling systems would be vital. Due to tropical temperature levels, Nigeria already represents the largest cooling market in Africa and one of the fastest-growing in the world[74], as also noted by Financial Sector Deepening (FSD) Africa, a specialist development agency working for Africa's future. But, without appropriate regulation, the country risks becoming a dumping ground for low-cost, pollutant-heavy cooling systems phased out elsewhere. Ensuring the adoption of climate-friendly technologies in this space will therefore, determine whether the cooling sector contributes to resilience and emissions reduction or further exacerbates environmental temperature risks.

1.7 Gaps and Risks

In spite of various instruments applicable to different sectors, adaptation finance landscapes in Nigeria remain not only inadequate, but also ineffectual. The adaptation finance landscapes remain characterised by: (i) heavy dependence on international DFIs and debt-based instruments; (ii) weak domestic absorptive capacity at the States and Local Government levels; (iii) limited funding for climate-resilient infrastructures, and (iv) insufficient integration of adaptation finance into broader development planning. The gaps and risks need to be properly addressed, through combination of adaptation, mitigation, and financial strategies, to make Nigeria less vulnerable to escalating climate shocks, along with loss and damage costs projected at USD 70.3 billion between 2020 and 2030[75]. Identified challenges are in mobilising more funds, and also ensuring that appropriation of resources is equitable, transparent, and effectively targeted to the communities most at risk.

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71 Stout, S., Gupta, I., Balm, A. & Meattle, C, (2025). Landscape of Climate Finance in Nigeria 2025. Climate Policy Initiative, May 7, 2025. https://www.climatepolicyinitiative.org/publication/landscape-of-climate-finance-in-nigeria-2025/

72 Federal Ministry of Environment. (2020). Nigeria's National Adaptation Plan Framework, June 2020. Napglobalnetwork.org napgn-en-2020-Nigeria-National pdf

73 Environmental Performance Index (2024). Environmental Performance Index – Air quality. https://epi.yale.edu/measure/2024

74 United for Efficiency (2022). Energy efficient and climate-friendly cooling Nigeria. *In*: Nigeria air conditioners market assessment. Energy Commission of Nigeria, November 2023. https://united4efficiency.org/wp-content/uploads/2021/06/U4E_FACT-SHEETS_NIGERIA_2022-01-28.pdf

75 African Development Bank (2022). Supporting climate resilience and a just energy transition in Nigeria. Country Focus Report 2022. Country Economics Department (ECCE), October 2022. htpps://www.afdb.org/sites/default/files/documents/publications/Nigeria_fonal.pdf

1.8 Structure of the Report

Apart from the introductory contents of the report, the transparency and accountability aspects of the accessed adaptation finance constitutes the main focus of the remaining sections of this report. Chapter 2 provides a summarised review of climate finance accountability and transparency mechanisms from both global and national perspectives; Chapter 3 discusses the study approach or methodology, while Chapter 4 provides the analyses of all the collected field data. The main synthesised findings of the study are presented in Chapter 5, and the last section, Chapter 6, provides main conclusions and recommendations that can enhance accountability of climate adaptation finance in Nigeria.

CHAPTER TWO

CLIMATE FINANCE ACCOUNTABILITY AND TRANSPARENCY: A BRIEF REVIEW

There had always been extremely much emphasis on quantity of climate finance funding, especially, in policy debates; meanwhile, the quality of the funding is usually not as equally emphasised. However, effective governance of climate finance requires sufficiently-holistic Transparency, Accountability, and Integrity, as they are critical for ensuring that climate funds are effectively utilised to combat climate change, reach the most vulnerable populations, and build trusts, even, at both national and international levels. The more reason that, most countries affected by climate change lack the capacity to take part in the development and implementation of climate policy, and the monitoring of climate finance through accountability and transparency. In considering the need for strong public oversight or *social accountability* therefore, it is critical to promote accountability, transparency, and integrity in climate finance, which can also address inherent corruption risks.

2.1 Climate Finance Accountability Mechanisms

The intersection of corruption and climate governance constitutes one of the most consequential challenges in the global response to climate change. While scientific and technological innovations have advanced our capacity to understand and respond to the climate crisis, the effectiveness of these responses can be undermined by systemic governance failures. More so, the implication of corruption is that, it distorts climate priorities, weakens regulatory regimes, and misdirects essential resources. In addition to the effect of corruption being devastating, it is more profound in developing countries, which most

unfortunately, are simultaneously, the least equipped countries to withstand climate impacts, and also, the most vulnerable, with regard to institutional fragility. In a recent blog on *Strengthening Public Oversight in Climate Initiatives*, Transparency International emphasised the crucial role of individuals and communities in holding the duty-bearers accountable for climate promises, actions, and implementations / results[76], which translates to climate finance accountability and transparency.

The CPI is about the most widely used corruption ranking globally, and uses scale from 1 to 100, with 100 being, *very clean*, while 0 is, *highly corrupt*[77]. According to the CPI, Sub-Saharan Africa continues to face acute governance challenges in climate finance, with Transparency International's 2024 CPI, ranking the region lowest globally, at just 33 out of 100 [78], and highlighting systemic risks of misappropriation. No wonder, corruption is strongly intertwined with climate change, one of the biggest challenges that humanity currently faces, as a major threat to climate actions, which hinder progress in reducing emissions, and adapting to the unavoidable effects of global actions. Also, Corruption is blocking progress towards a sustainable world.

The afore-mentioned inter-linking effects of climate change are also added to other adverse situations experienced by billions of people living in countries where corruption destroys lives, and undermines human rights[79]. These consequences of corruption on climate change are particularly alarming, given Africa's disproportionate vulnerability to climate change, where a two-degree Celsius rise could result in a five per cent loss of GDP, and an estimated USD 2.8 trillion would be required to meet NDC commitments[80].

While developed countries have pledged significant new resources, including USD 300 billion annually by 2035, to support climate actions in developing countries [81 ,82 ,83]; the effectiveness of such finance will depend on robust anti-corruption systems that ensure funds reach vulnerable communities rather than being unethically diverted. Strengthening transparency, accountability, and civic oversight is therefore, not only a governance priority, but also, a critical adaptation strategy to secure resilience and equitable development outcomes across the region.

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Banoba P., Mwanyumba R. & Kaninda S. (2025). CPI 2024 for Sub-Saharan Africa: weak anti-corruption measures undermine climate action. Transparency International News, 11 February 2025. https://www.transparency.org/en/news/cpi-2024-sub-saharan-africa-weak-anti-corruption-measures-undermine-climate-action

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UN Climate Change (2024). COP29 UN Climate Conference agrees to triple finance to developing countries, protecting lives and livelihoods. UN Climate Change, 24 November 2024. COP29 UN Climate Conference agrees to triple finance to developing countries, protecting lives and livelihoods. UN Climate Change, 24 November 2024. https://unfccc.int/news/cop29-un-climate-conference-agrees-to-triple-finance-to-developing-countries-protecting-lives-and

Alayza N. & Larsen G. (2025). How to reach $300 billion – and the full $1.3 trillion – under the new climate finance goal. World Resources Institute, November 5, 2025

2.1.1 Governance Challenges in Nigeria's Climate Finance Landscape

According to the Climate Policy Initiative 2025, climate finance flows to Nigeria grew by 32.0 per cent between 2019/20 and 2021/22, reaching USD 2.5 billion [84]; however, this represents only 8.0 per cent of the USD 29.7 billion required annually, to meet the country's climate mitigation and adaptation needs until 2030[85]. If prospective loss and damage costs are also considered, the gap would even be wider. The African Development Bank [86] estimated that Nigeria could require USD 70.3 billion between 2020 and 2030, to cover these costs. Meanwhile, although, Nigeria was the third-largest recipient of climate finance in Africa, after Egypt and South Africa, with climate finance that increased by 32.0 per cent in 2021/22, up from USD 1.9 billion in 2019/20; yet, the total tracked climate finance flows were far below the USD 9.3 billion spent on the government fossil fuel subsidies in 2022. Several other governance-related challenges that continue to constrain Nigeria's climate finance landscape were also identified[87].

One of the challenges in Nigeria's climate finance landscape is the ***unaffordability of finance***. The high cost of capital has limited the scale of both domestic and international investments, while currency devaluation further compounds the risks for *developers who generate revenue in naira, but must repay loans in foreign currencies*. In 2021/22, about 79.0 per cent of international climate finance to Nigeria was debt-based, being nearly half on non-concessional terms[88]. With debt servicing already consuming over 80 per cent of government revenue, the heavy reliance on debt instruments reduced fiscal space for other development priorities[89,90].

Another major challenging concern in Nigeria's climate finance landscape is the bankability of climate change projects. Nigeria has a strong entrepreneurial base, but, climate-related projects often lack the scale, financial structuring or clear revenue models, needed to secure investments. Adaptation projects in particular, present difficulties, as their benefits are largely public goods, and harder to monetise. Transaction costs are high, ticket sizes are small, and technical project objectives do not always align with investors' requirements. As a result, climate action competes unfavourably with lower-risk alternatives like government securities [91]. Capacity, skills, and awareness, also remain limited; and, putting climate policies and strategies in place at the federal level has not also sufficiently translated into coordinated actions at the sub-national or community level. Finance tracked for policy, national budget support, and capacity building increased by 20.0 per cent in 2021/22, reaching USD 125 million, but remains low, relative to Nigeria's

de Soysa A. (2025). Strengthening Public Oversight in Climate Initiatives. Transparency International, 24 July 2025. https://www.transparency.org/en/blog/strengthening-public-oversight-in-climate-initiatives

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Ibid (No.78)

Global Center on Adaptation (2021). Climate-Resilient Infrastructure Officer Handbook: Knowledge Module on Public-Private Partnerships for Climate-Resilient Infrastructure. September 2021. Pp. 213. https://gca.org

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Alayza N. & Larsen G. (2025). How to reach $300 billion – and the full $1.3 trillion – under the new climate finance goal. World Resources Institute, November 5, 2025

needs[92]. Furthermore, some Stakeholders still perceive climate action primarily, as an external agenda or as financially burdensome[93]. At the same time, shortages of skilled workers such as, technicians, to install and maintain renewable technologies seemingly, pose practical barriers to scaling-up green projects.

Data are very critical for MRV, as well as, for building investor confidence; while weaknesses in data and disclosures further constrain climate finance governance. The launch of Nigeria's NDC Implementation Framework in 2024, structured around 19 outcomes, with more than 150 outputs, and 300 key performance indicators, highlighted an observed progress[94],[95], alongside the decision to adopt the International Sustainability Standards Board (ISSB) Sustainability Disclosure Standard. But, a comprehensive system of climate budget tagging at the federal level has yet to be institutionalised, while data gaps also affect emerging initiatives like carbon markets, which require robust emissions inventories and MRV capacity. Conducting climate risk assessments likewise depends on reliable granular data, which enables precise identification and quantification of location-specific climate vulnerabilities [96], but still limited in availability in the country.

Access to affordable and appropriate technology is another barrier in Nigeria's climate finance landscape. Nigeria relies heavily on imported clean energy technologies, such as, solar components from China, Europe, and the United States, which contribute to trade imbalances [97]. More so, obstacles like high costs, intellectual property restrictions, bureaucratic processes, and limited awareness of available technologies reduce uptake of new innovations. Nigeria happens to have begun a technology needs assessment for identification of technology requirements for climate change mitigation and adaptation, with support from Green Climate Fund (GCF) and Climate Technology Centre & Network (CTCN) [98]; however, the absence of a domestic green industry slows the expected progress. So, some reforms have been introduced, such as, the, 2021 value added tax (VAT) exemption for renewable energy equipment, although, other essential inputs like solar batteries, remain subject to tax[99]. Indeed, there are constraints related to fiscal incentives, while at the same time, fiscal incentives for oil and gas investments have been expanded[100]. Adaptation

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Ibid (No.88)

Neufeldt, H., Sanchez Martinez, G., Olhoff, A., Knudsen, C.M.S., Dorkenoo, K.E.J (Eds.) (2018). The adaptation gap report 2018. United Nations Environment Programme (UNEP), Nairobi, Kenya. United Nations Environment Programme. pp. 105. https:/www.unenvironment.org/resources/adaptation-gap-report

NDC Partnership. (2024). Nigeria launches NDC implementation framework to drive national climate action. Nationally Determined Contribution (NDC) Partnership Press Releases, 24 May 2024. https://ndcpartnership.org/news/nigeria-launches-ndc-implementation-framework-drive-national-climate-action

International Centre for Energy, Environment & Development. (2024). Nigeria unveils ambitious framework for climate action. International Centre for Energy, Environment & Development (ICEED), 27-05-2024. https://iceednigeria.org/index/php?status=53

Acara Climate (2024). The importance of data granularity in climate risk models for agriculture. September 16, 2024. https://acara-climate.com/the-importance-of-data-granularity-in-climate-risk-models-for-agriculture/#:~text=Data-granularity-is-a-critical-,agriculture-in-a-changing-climate

Gençsü, I., Walls, G., Picciariello, A. & Alasia, I.J. (2022). Nigeria's energy transition: reforming fossil fuel subsidies and other financing opportunities. Working Paper, London: ODI, November 2022 pp. 53. www.odi.org/en/publications/nigerias-energy-transition- reforming-fossil-fuel-subsidies-and-other-financing-opportunitie

Green Climate Fund (GCF) and Climate Technology Centre & Network (CTCN), 2021. Technology Needs Assessment and associated action plan for climate change mitigation and adaptation in Nigeria's most vulnerable economic sectors. Stakeholders' Mapping Report, Version 5.0. March 2, 2021 Available at: https://www.ctc-n.org

PwC (2022). Advisory Outlook: does the finance bill 2022 advance Nigeria's ESG ambition? https://www.pwc.com

of global technologies to local conditions, combined with peer-to-peer knowledge exchange, would thus, be important for implementation in sectors like renewable energy and coastal resilience, as well as, ensuring that solutions are not only effective but also sustainable and accepted by local communities[101].

The withdrawal of consumer fuel subsidies in 2023 by Nigerian President was a significant policy shift, yet, complementary green fiscal incentives to encourage large-scale investments in renewable energy and climate-resilient infrastructure remain limited. Also, diverse policy discourses on broadening the toolkit of fiscal instruments, including mechanisms like carbon-pricing, is also still under development, as it is in early stages of development and implementation[102]. These challenges, including finance affordability, project bankability, institutional capacity, data systems, technology access, and fiscal incentives, highlight major structural barriers that continue to limit mobilisation and effectiveness of climate finance in Nigeria[103].

2.2 Existing Climate Finance Monitoring and Accountability Mechanisms

At the global level, and in response to growing demands for accountability and transparency, several institutions, including the Organisation for Economic Co-operation and Development (OECD) have developed frameworks and guidelines for tracking green and climate finance. With respect to adaptation finance, monitoring, and accountability, mechanisms involve identification and classification of financial flows that support activities addressing the current and expected effects of climate change. Unlike mitigation finance, which relies on a more standardised set of eligible activities, adaptation finance is context-specific and requires careful assessments, to determine whether a particular intervention qualifies as adaptation-relevant[104]. To counteract these risks and reinforce integrity in climate governance as earlier mentioned, community-based monitoring can serve as a powerful tool.

The works of Transparency International Chapters in Bangladesh and Vietnam illustrate how citizen-led efforts can expose governance failures, generate reform momentum, and increase local ownership of climate projects. In Bangladesh, Transparency International's climate governance research team developed a four-step project monitoring system that included mapping adaptation initiatives, conducted field visits, interviewed key informants, and reviewed financial documentation. When housing projects intended to offer cyclone protection were compromised, the team leveraged the Right to Information Act, to access critical project documents; thereby, revealing serious mismanagement. This participatory auditing model strengthened accountability, and also informed broader advocacy efforts directed at reforming national project standards[105].

Ayuk N. (2024). African Energy 2024: surging investment, waves of change. Africa Energy Chamber (AEC), December 16, 2024. https://energychamber.org/african-energy-2024-surging-investment-waves-ofchange/

Silva-Flores, M.L. & de Guevara, M.L. (2023). Local approaches to address global challenges: educating local innovators for positive social change. Journal of Management for Global Sustainability, 11(2): 3. doi.10.13185/2244-6893.1206

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Ibid (No.88)

Stout, S., Gupta, I., Balm, A. & Meattle, C, (2025). Landscape of Climate Finance in Nigeria 2025. Climate Policy Initiative, May 7, 2025. https://www.climatepolicyinitiative.org/publication/landscape-of-climate-finance-in-nigeria-2025/

In Vietnam, the Transparency International Chapter introduced community monitoring tools like: Public Expenditure Tracking Surveys (PETS) and Community Score Cards (CSC), to enhance local scrutiny of Reducing Emissions from Deforestation and Forest Degradation (REDD+) programmes[106]. These approaches enabled communities to track the flow of forestry funds, identify irregularities, and demand corrective action(s). Consequently, local authorities revised benefit distribution plans and acknowledged the legitimacy of community oversight. Through workshops, discussion forums, and the *training-of-trainers* model, Transparency International, Vietnam, institutionalised the participatory model, embedding accountability within the very design of forestry projects. More importantly, once equipped, these communities continued their monitoring independently, reflecting a critical shift from donor-dependent transparency, to, embedded civic governance.

The existing ecosystem of global and regional climate finance trackers such as, OECD-DAC Rio Markers[107], Task Force on Climate-related Financial Disclosures guidance, AfDB Methodology for Adaptation and Mitigation Finance Tracking[108], Asian Infrastructure Investment Bank[109], Environmental and Social Framework, Islamic Development Bank Guidance on the Use of Nature-Based Solutions for Climate Change Adaptation[110], among others, comprise a range of technical, institutional, and policy benefits. The key strengths of these trackers lie in their standardisation of reporting frameworks, inclusion of project-level data, and their institutional credibility derived from partnerships with global actors like the World Bank, OECD, and UNFCCC. In spite of the afore-mentioned achievements, several limitations constrain the effectiveness of existing climate finance trackers.

A primary weakness of climate finance trackers is lack of harmonisation between definitions, methodologies, and classification systems. This inconsistency leads to double counting, under-reporting or misrepresentation of actual climate finance flows. As an example, one institution may categorise a rural water project as 100 per cent adaptation, while another may attribute only a fraction of the funding to adaptation, due to the presence of broader development goals. Another major challenge is the insufficient granularity of data. Many trackers focus on aggregate flows, making it difficult to ascertain how much funding actually reaches the community or sub-national levels, where vulnerability is greatest. Linked to this is the issue of transparency, particularly, in private sector-led projects, where commercial confidentiality limits public access to data. Moreover, most tools do not adequately capture climate finance tracking effectiveness, i.e., the extent to which tracked finance results in tangible adaptation or mitigation outcomes.

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106 Huynh, T.B. (2016). Development success in perspective: a political economy of REDD+ and corruption in Vietnam. U4Anti-Corruption Resource Centre CHR Michelsen Institute, January 2016: U4: No.1. https://www.u4-no

107 OECD (2017). OECD DAC Rio Markers for Climate: Handbook. Pp. 34. https://www.oecd.org/dac/environment-development/Revised.climate.marker.handbook.FINAL.pdf

108 African Development Bank. (2013). Methodology for Adaptation and Mitigation Finance Tracking. March 29, 2013. Pp. 37. https://www.afdb.org/fileadmin/uploads/afdb/Documents/Generic-Documents/Methodolgy-for-Tracking-Climate-Adaptation-and-Mitigation-Finance.pdf

109 Asian Infrastructure Investment Bank. (2021). Environmental and Social Framework. Asian Infrastructure Investment Bank (AIIB), May 2021. Pp. 98. https://www.aiib.org/en/policies-strategies/environment-framework/AIIB-Revised-Environmental-and-Social-Framework-ESF-May-2021-final.pdf

110 Islamic Development Bank. (2022). Guidance on the use of nature-based solutions for climate change adaptation. https://www.isdb.org/sites/default/files/media/documents/2022-03/Nature-Based-Solutions.pdf

2.3 Climate Finance Accountability and Tracking for Adaptation Investments in Nigeria

Nigeria's increasing exposure to climate-induced stress requires a robust and transparent system for managing climate finance, especially, for effective adaptation purposes and sustainable impacts. While the country has committed to climate action under international frameworks, including its Nationally Determined Contributions (NDCs), the operationalisation of finance tracking, particularly, for adaptation investments, remains in a formative stage. The weaknesses identified notwithstanding, there are pockets of progress and innovations within Nigeria's evolving climate finance landscape. In recent years, efforts have also been initiated to integrate adaptation finance into the broader public financial management ecosystem, often with the support of international partners.

One of the most prominent initiatives is the **climate budget tagging exercise**, which has been undertaken in collaboration with development partners like the United Nations Development Programme (UNDP). The purpose of this exercise is to identify and classify climate-related expenditures within federal and state budgets; thereby, laying the groundwork for more systematic tracking. Although, still in the early stages, budget tagging has the potential of make adaptation finance more visible in Nigeria's fiscal architecture, and to guide more strategic allocation of resources. In addition, Nigeria's National Adaptation Plan (NAP) process, which is currently under development, has been designed to include a financial tracking framework. The plan is intended to mainstream climate adaptation into development planning, but its success will depend on the establishment of reliable monitoring systems. But, a key feature under consideration is the inclusion of indicators for fund absorption, geographical spread, and results-based assessments, which could serve as a foundation for future tracking tools.

Some state-level governments, notably, Lagos, Cross River, and Kaduna, have begun to incorporate climate resilience into their sectoral plans; although, the initiatives are most often, donor-driven, and not yet institutionalised. Still, they provide valuable prototypes for how sub-national actors can engage in adaptation finance monitoring. For instance, Lagos State's flood management programmes, supported by international development finance, now require reporting on climate-related components; in that wise, offering a potential model for other urban areas. Beyond government, a growing number of CSOs, and *think tanks*, are advocating for improved transparency in climate adaptation finance. These Actors have played a crucial role in convening multi-stakeholder dialogues, publishing budget analyses, and conducting community-level monitoring. Meanwhile, the Actors often face challenges related to data availability, political resistance, and limited capacity for sustained engagement. Interestingly, Nigeria is a Participant in the African Union's Climate Finance Access and Tracking Initiative, which is intended to harmonise finance flows across the continent. Through this regional initiative, Nigeria has access to technical support and tools that can be adapted to local realities, particularly, as related to climate adaptation investments in agriculture, water management, and public health.

2.4 Potential for Adapting Global Finance Tools to the Nigerian Context

Strengthening Nigeria's adaptation finance governance will depend not only on increasing volume of resources mobilised, but also, on ensuring their effective tracking, allocation, and monitoring. Globally validated climate finance tracking tools provide a useful starting point, but they must be tailored to Nigeria's institutional realities marked by capacity constraints, fragmented data systems, and weak coordination across agencies. A pragmatic, phased adaptation of these tools can help close accountability gaps, while making finance more responsive to local climate risks[111].

2.4.1 Classification and Budget Integration

International frameworks like, the Joint MDB Methodology[112] and OECD DAC Rio Markers[113], offer simple but powerful means of classifying projects. By distinguishing between projects, primarily focused on adaptation, like those with adaptation, as a co-benefit, and those merely adjusted for climate risks, Nigerian agencies can systematically separate adaptation finance from broader development spending. Embedding such classification tools that score projects for climate relevance into Nigeria's public financial management software would allow Ministries and Agencies to prioritise, and assign *adaptation relevance scores* during the budgeting process, to enable *ex ante* identification of climate-aligned investments. A complementary step is the institutionalisation of climate budget tagging[114]. According to Climate Policy Initiative[115], only a handful of African countries have implemented such tagging, till date.

Nigeria's Budget Office has rolled out a tool for use by MDAs to track climate finance much better, and also provided a high degree of transparency on government spending across Ministries, via publicly-accessible data[116]; notwithstanding, there is still an absence of institutionalised climate budget tagging in the country. To provide an estimate of the data gap, a desk-based analysis[117] of budget data across six Ministries, tagged new commitments in 2021/22 according to climate use, having employed key-word searches derived from international climate finance taxonomies. Based on available reports, an estimated USD 300 million in domestic climate finance issued for various budget lines in 2021/22, was indicative of the Nigerian government's effort at making provisions for the climate in its annual budgets[118].

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111 Cherry-Virdee, T. (2025). From Pledges to Progress: Tracking climate finance flows and accountability in Nigeria and Uganda. Oxfam Novib Policy & Practice Briefing Paper Report Summary, doi.10.21201/2025.000071. https://policy-practice.oxfam.org/resources/from-pledges-to-progress-tracking-climate-finance-flows-and-accountability-in-n-621714/

112 European Investment Bank. (2022). Extract of 2021 Joint Report on Multilateral Development Banks' Climate Finance. Multilateral Development Banks. New Joint Methodology for Tracking Climate Change Adaptation Finance. https://www.eib.org/en/stories/adaptation-finance-multilateral-development-banks

113 OECD (2017). OECD DAC Rio Markers for Climate: Handbook. p. 34. https://www.oecd.org/dac/environment-development/Revised.climate.marker.handbook.FINAL.pdf

114 Stout, S., Gupta, I., Balm, A. & Meattle, C, (2024). Landscape of Climate Finance in Nigeria 2024. Climate Policy Initiative, October 2024. Pp. 50. https://www.climatepolicyinitiative.org/wp-

115 Stout, S., Gupta, I., Balm, A. & Meattle, C, (2025). Landscape of Climate Finance in Nigeria 2025. Climate Policy Initiative, May 7, 2025. https://www.climatepolicyinitiative.org/publication/landscape-of-climate-finance-in-nigeria-2025/

116 Hansen, P. (2020). Building Nigeria's Response to Climate Change (BNRCC). Climate Scorecard, November 1, 2020. https://www.climatescorecard.org/2020/11/building-nigerias-response-to-climate-change-bnrcc/

117 Daju, K.S. (2025). Nigeria Climate Change and Health National Adaptation Plan, 2025 – 2030. Federal Ministry of Health and Social Welfare, March 2025. p. 4.
https://health.gov.ng/wp-content/uploads/2025/06/HNAP-master-final-draft-16-3-25.pdf

118 Ibid (No.116)

2.4.2 Transparency and Monitoring Platforms

Global practice also highlights the value of public-facing dashboards, such as, the Climate Funds Update[119]. A Nigerian adaptation of this model could collate all inflows and disbursements from international climate funds (e.g., GCF, Adaptation Fund, bilateral donors), while linking to the Development Assistance Database (DAD), to prevent duplication[120]. Over time, such platform could evolve into the country's authoritative source for adaptation finance data, enabling CSOs, Researchers, and Legislators, to monitor trends and outcomes. Beyond inflow tracking, the participatory monitoring models pioneered in Bangladesh and Vietnam by Transparency International[121], could also provide opportunities for Nigeria to involve citizens in climate finance tracking directly. In high-risk zones like the Niger Delta or the North-East, communities could be trained to monitor climate change adaptation project delivery, flag irregularities, and co-produce progress reports with implementing agencies. This approach would enhance accountability, while ensuring climate change projects respond to local priorities.

2.4.3 Institutional Coordination for Climate Finance Governance

A major gap in Nigeria's climate finance governance is the absence of dedicated Climate Finance Coordination Unit to harmonise methodologies, centralise reporting, and provide national-level guidance. Also, Climate Policy Initiative (CPI) report[122] noted that weak institutional coordination impedes effective delivery, as Ministries and sub-national Actors often operate in silos. Residing such a Unit within the Department of Climate Change would allow systematic collection of adaptation finance data, liaison with international donors, and guidance to various state-level adaptation planning. Over time, such Unit could establish minimum transparency and reporting standards across Ministries and sub-national governments; thereby, reducing duplication, and improving comparability of climate finance data. Similar institutional models in Kenya and Bangladesh have demonstrated that such centralised Units help build trust with International Partners, and create stronger foundation for attracting concessional finance[123].

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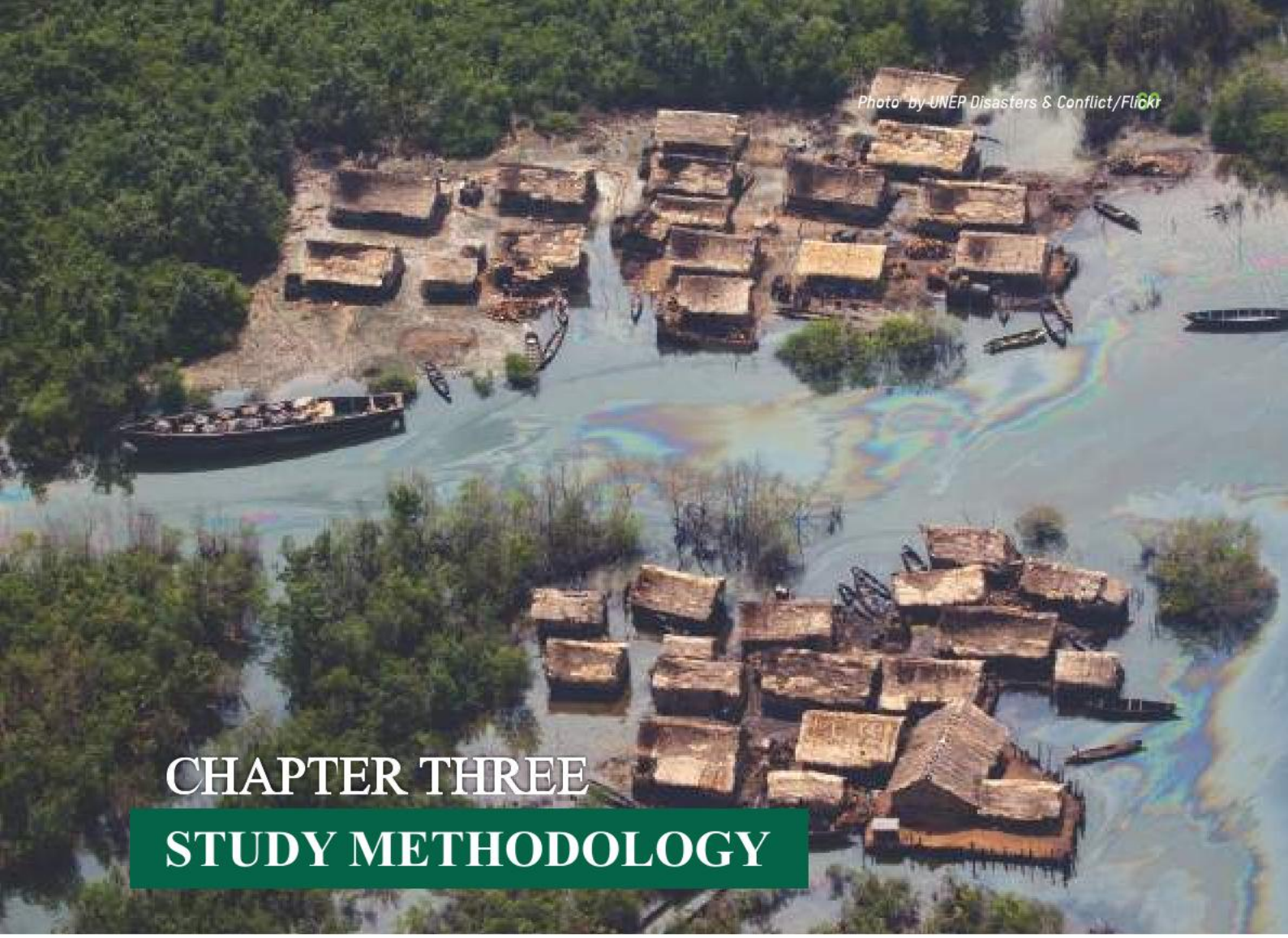
119 Climate Funds Update. Data Dashboard. (2019). https://climatefundsupdate.org/data-dashboard/

120 Daju, K.S. (2025). Nigeria Climate Change and Health National Adaptation Plan, 2025 – 2030. Federal Ministry of Health and Social Welfare, March 2025. p. 4.

121 Transparency International Secretariat. (2015). Climate Governance Integrity: A Handbook for Getting Started. Transparency International. https://www.dropbox.com/s/pwd90m74v372m4p/TI_Climate_Change_Handbook.pdf?dl=0

122 Stout, S., Gupta, I., Balm, A. & Meattle, C, (2025). Landscape of Climate Finance in Nigeria 2025. Climate Policy Initiative, May 7, 2025. https://www.climatepolicyinitiative.org/publication/landscape-of-climate-finance-in-nigeria-2025/

123 Global Centre on Adaptation (GCA) & Climate Policy Initiative (CPI). (2023). State and Trends in Adaptation Report 2023. https://gca.org/wp-content/uploads/2024/04/STA23_web-version.pdf



CHAPTER THREE
STUDY METHODOLOGY

In addition to the country's high vulnerability to climate change, reports are also consistent on Nigeria's investment in climate change adaptation being extremely low, with an annual climate finance gap of $27.2 billion, especially, due to several factors like, funding constraints, weak institutional capacity, poor policy alignment, and insufficient international support. The country thus, needs significantly more funding for adaptation measures, such as, building climate-resilient infrastructures, improving water management, and. Further to the relatively low investment in climate change adaptation in Nigeria, the evidence of the effectiveness of adaptation projects in strengthening resilience remains limited. While many climate adaptation projects continue to be implemented in the country, there is limited information on the improvement in Nigeria's resilience to climate change and the national capacity needed to reach full adaptation potentials. These make it imperative for demand-side Actors to consistently monitor and track the effectiveness of financial resources committed to climate change adaptation projects.

The overarching aim of this study is to design a comprehensive monitoring framework that assesses the implementation effectiveness of climate adaptation projects in Nigeria. This is especially, towards improving transparency in climate finance expenditures, and enhance the capacity of institutions to design and implement effective adaptation interventions, while providing a systematic approach to evaluate whether adaptation initiatives are delivering their intended benefits. So, the study employed a developed tool with clear benchmarks and indicators for tracking adaptation projects.

3.1 Scope of the Study

The focus of this assessment was on the effectiveness of climate adaptation initiatives implemented by the Nigerian government. The assessments particularly considered government-led adaptation projects (which might include projects wholly financed by the government or supported by donors or development partners), but did not include projects directly led by development partners.

3.2 Study Design

This study employed qualitative research design to spotlight the impacts of climate funds in delivering climate adaptation projects in Nigeria, taking into account the experiences of diverse stakeholders and beneficiaries. The study also sought to increase Government and Development Partners' awareness and understanding of barriers to effective climate adaptation outcomes in Nigeria.

3.3 Relevance of Ecological Fund to the Study

This study focused on the Ecological Fund as both a proxy for adaptation finance governance, and a case for public sector accountability in climate project implementation. By investigating how these funds are spent, which institutions manage them, and what outcomes are realised, the research aims to contribute to broader understanding of adaptation finance performance in Nigeria.

3.4 Study Approach

This study employed an accountability and tracking tool, which combined expenditure verification, institutional capacity and preparedness assessment, and project outcomes measurement, to develop an assessment tool for monitoring and tracking the effectiveness of climate adaptation projects in Nigeria.

3.4.1 Expenditure Verification Approach

Expenditure verification plays a crucial role in strengthening accountability, especially, for projects that are targeted at improving the livelihoods of citizens. Such method would also be relevant in understanding what expenditure has been incurred on an intervention, the source of financing, and compliance with existing laws and regulations on facilitating expenditure, particularly, for the government-led adaptation interventions. This approach employs a systematic audit and analysis processes to track and validate financial resources allocated to, and spent on climate adaptation projects. It goes beyond simply confirming expenditure occurrence, but, evaluating the relationship between spending and achievement of project objectives. Table 2 describes in details what the approach is about.

Table 2: Measurement of Climate Finance Performance Using Expenditure Verification Framework

Sub-Component	Description	Tools and Instruments
Budget and Expenditure Documentation Review	Review of **budget documents**, **financial reports**, **procurement records**, and **disbursement data** from relevant Ministries, Departments and Agencies implementing the adaptation project. This review will establish: • Total amount committed to the project. • Actual expenditure till date. • Spending timeline against project implementation schedule. • Compliance with financial regulations and procurement guidelines.	• Financial audit templates specifically designed for climate adaptation projects. • Standardised cost-benefit analysis framework for adaptation measures. • Expenditure verification checklist aligned with climate adaptation objectives. • Budget code verification tool to ensure proper classification of climate adaptation expenditures. • Financial management effectiveness scoring matrix.
Verification Through Physical Inspection	To validate reported expenditures: • Site visits to project locations to verify physical existence of reported infrastructure. • Photographic documentation of adaptation measures implemented. • GPS mapping of adaptation infrastructure to verify location and coverage. • Assessment of quality and completeness of adaptation measures against specifications.	
Financial Gap Analysis	• Comparison of allocated funds against the total funding required to achieve comprehensive adaptation. • Identification of funding shortfalls that may compromise project effectiveness. • Assessment of whether partial funding (e.g., "1 million for a 10 million project") is being effectively utilised, in spite of limitations.	

Financial Tracking System	• Evaluate whether the project is tracked through the GIFMIS system, with specific codes for climate adaptation. • Assess the integration of climate finance tracking within national budget systems. • Recommend improvements to financial tracking mechanisms for climate adaptation projects.	

3.4.2 Institutional Capacity and Preparedness Assessment

The approach evaluates the structural, human resources, and systems capacities of institutions responsible for implementing adaptation projects. The approach focuses on assessing whether institutions have the necessary frameworks, expertise, and processes, to effectively design, implement, and sustain climate adaptation initiatives (Table 3).

Table 3: Measurement of Climate Finance Performance Using Institutional Capacity and Preparedness Framework

Sub-Component	Description	Tools and Instruments
Institutional Structure Analysis	This component will map and analyse: • The organisational structure of institutions responsible for climate adaptation. • The existence and effectiveness of climate change units or focal points within ministries. • Decision-making processes and authority chains for adaptation planning and implementation. • Inter-Ministerial coordination mechanisms for climate adaptation initiatives.	• Institutional capacity score-card with weighted indicators for climate adaptation readiness. • Absorptive capacity calculator based on historical financial data. • Stakeholder interaction mapping, to assess institutional coordination.
Staff Composition and Capability Assessment	• Assess the technical expertise and qualifications of staff assigned to adaptation initiatives. • Evaluate the capacity to map and identify applicable international climate funds. • Assess the ability to effectively apply for international climate funds, including proposal development capabilities. • Assess the ability to manage projects through the entire lifecycle, from design to implementation. • Evaluate post-implementation capabilities that ensure long-term sustainability of adaptation initiatives.	

	• Review job descriptions and terms of reference for alignment with required adaptation skills. • Measure staff knowledge of climate finance mechanisms and project development.	
Absorptive Capacity Measurement	The methodology will quantitatively analyse: • Historical spending patterns on climate projects to establish baseline capacity. • Maximum demonstrated annual expenditure capacity for climate initiatives. • Rate of disbursement against allocated funds for similar projects. • Identification of bottlenecks in the expenditure process that limit absorptive capacity.	
Climate Integration in Planning Systems	The assessment will review: • Evidence of climate adaptation in medium-term development plans. • Established procedures for integrating climate considerations into annual work plans. • Budgeting mechanisms that identify and prioritise adaptation measures. • Early warning systems and climate risk management protocols at the local government levels.	
Climate Finance Readiness Assessment	The methodology will evaluate: • Institutional capacity to develop bankable climate adaptation projects. • Experience and success rate in accessing international climate funds. • Systems for meeting fiduciary standards of climate funds. • Processes for monitoring, reporting, and verification of climate finance	

3.5 Project Outcomes Assessment

Although adaptation interventions are characterized by long-term outcomes, there are short-term outcomes that are expected to create incremental transformations towards achieving a robust and resilient adaptation. This component of the assessment seeks to monitor the goals of the adaptation interventions and some publicly verifiable outcomes of the adaptation project to understand the extent to which the project is gradually contributing to strengthening resilience to climate change.

This component also consider issues related to sustainability, gauging the extent to which adaptation initiatives can be continued after existing funding ceases and the capacity of local institutions to sustain such initiatives. Table 4 provides more information about this approach.

Table 4: Measurement of Climate Finance Performance Using Projects Outcomes Assessment Framework

Sub-component	Description	Tools and Instruments
Project Design Quality Assessment	The study will evaluate: • Clarity and specificity of project objectives and their alignment with national adaptation priorities. • Quality of climate vulnerability assessments informing project design. • Evidence-based selection of adaptation interventions. • Appropriateness of technical specifications for local climate conditions. • Inclusion of monitoring and evaluation frameworks with clear indicators.	• Project design quality assessment matrix with scoring system • Implementation progress tracking dashboard with milestone verification • Structured beneficiary feedback collection protocols (interviews, focus groups, surveys) • Adaptation effectiveness early indicator framework • Sustainability assessment checklist with weighted scoring • Case study documentation template for capturing adaptation processes and lessons
Implementation Process Tracking	The assessment will: • Compare actual implementation timeline against planned schedule. • Document adaptation activities completed against project work plan. • Assess quality of implemented measures against technical specifications. • Identify implementation challenges and adaptive management responses. • Evaluate stakeholder engagement throughout implementation process.	
Beneficiary Feedback Collection	The study will gather: • Beneficiary awareness and understanding of the adaptation measures.	

	• Perceptions of implementation quality and relevance to local climate risks. • Evidence of behavior change or adoption of adaptation practices. • Qualitative accounts of early benefits or limitations of adaptation measures. • Suggestions for improvement from direct beneficiaries.	
Adaptation Effectiveness Indicators	While acknowledging long timeframes for adaptation outcomes, the study will track: • Early indicators of increased adaptive capacity (e.g., knowledge, resources, technology). • Process indicators showing institutional strengthening for climate resilience. • Initial evidence of reduced vulnerability to specific climate hazards. • Signs of maladaptation or unintended negative consequences. • Documentation of local innovations emerging from the adaptation process.	
Sustainability Assessment	The following will be evaluated: • Existence of maintenance plans and dedicated resources for adaptation infrastructure. • Knowledge transfer and capacity building for long-term management. • Integration of adaptation measures into local development planning. • Community ownership and commitment to sustaining adaptation initiatives. • Financial mechanisms for continuation beyond project timeframe.	

3.6 Data Collection

The study combined ***document review, field visits, and key informant interviews***, as the main approaches for data collection. Document review, as a source of secondary data focused on a critical review of available documents related to the selected projects. The review was useful to understand the objectives of the project, funding mechanisms, expected outcomes and other relevant information like the target areas and timeframe. The field visits helped to provide primary information about the project and gather the perspectives of the beneficiaries and other relevant stakeholders on the effectiveness of the project. Key informant interviews with identified stakeholders will be conducted to complement the field visit and document review. In-depth interviews were conducted with organizations such as Policy Alert and Connected Development (CODE). The opinions of communities that hosted the tracked projects in Borno, Niger, and Ondo states with respect to expenditure verification, institutional capacity to manage and verify the benefits of Ecological Fund-supported projects in Nigeria were documented as well as their views on project outcomes and identified gaps.

3.6.1 Sampling

A purposive sampling strategy to identify selected ecological adaptation projects was adopted in this study. The sampling approach was designed to reflect the geographical, institutional, and financial diversity of ecological fund disbursements across Nigeria, while also ensuring that selected cases provide relevant and verifiable insights into adaptation project delivery. The primary source for identifying eligible projects is the publicly available database maintained by the Ecological Fund Office, which as at the time of this study, listed over 300 projects implemented between 2015 and 2022. Each project entry included the project location, year of contract award, type of intervention, and reported implementation status[1]. This dataset served as a foundational sampling frame for the study.

To improve reliability, the Ecological Fund Office database was cross-referenced with:

- Official government budget documents, and project completion reports (where available) from public sources, including Nigeria Extractive Industries Transparency Initiative (NEITI);
- Investigative journalism sources on Ecological Funds;
- Field-level intelligence from local contacts or CSOs.

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124 Ecological Project Office (2022). List of Ecological projects from 2015 to 2022 from the website of the ecological fund office: https://ecologicalproject.gov.ng/wp-content/uploads/2022/11/EPO-PROJECTS-FROM-MAY-2015-OCTOBER-2022.pdf

125 Ibid (No. 124)

126 Foundation for Investigative Journalism (2024). https://fij.ng/article/despite-getting-n7-3b-ecological-fund-12-states-with-flood-hotspots-used-only-n3-6b-for-environmental-projects/

3.6.2 Criteria for Selecting States and Projects

To ensure both relevance to climate adaptation and feasibility of field the study, the selection of States and specific projects were guided by a set of criteria, such as:

i. Budget Performance and Trends**:** The Ecological Fund is shared to States through the Federation Account Allocation Committee (FAAC), listed under *Derivation* & *Ecology* (in the periodic FAAC reports). Accordingly, the States receive a share of Ecological Fund during the periodic FAAC disbursements[2]. The States selected projects were in hot spot states, being States that suffered major recent flood disasters, which claimed lives such as Borno state in 2024; Niger state in 2024 and 2025, and Ondo state in 2024. The selection was also informed by reports in the Media such as cases of low performance (fund allocation to States versus fund expenditure) providing insight into institutional gaps[3]. Lastly, for the present study, the project selections were based on, *on-the-ground* experience and on the data Enumerators' interactions with State Officials, using the projects already outlined in the database available on Ecological Fund supported projects.

ii. Project Type and Relevance to Adaptation**:** Based on the earlier-mentioned database, projects across sub-nationals supported by the Ecological Fund are in three categories: soil erosion and flood control, pollution control, as well as, drought and desertification. A significant proportion of reported projects (as available at the Ecological Fund Office) were soil erosion and flood control.

iii. Geopolitical and Ecological Spread**:** Selected project location States were within the South-West (Ondo State), North Central (Niger State), and North-East (Borno State) geographical zones. The locations additionally reflected major ecological risk zones (e.g., coastal, arid, flood-prone zones), which captures some regional variations in fund utilisation and institutional response.

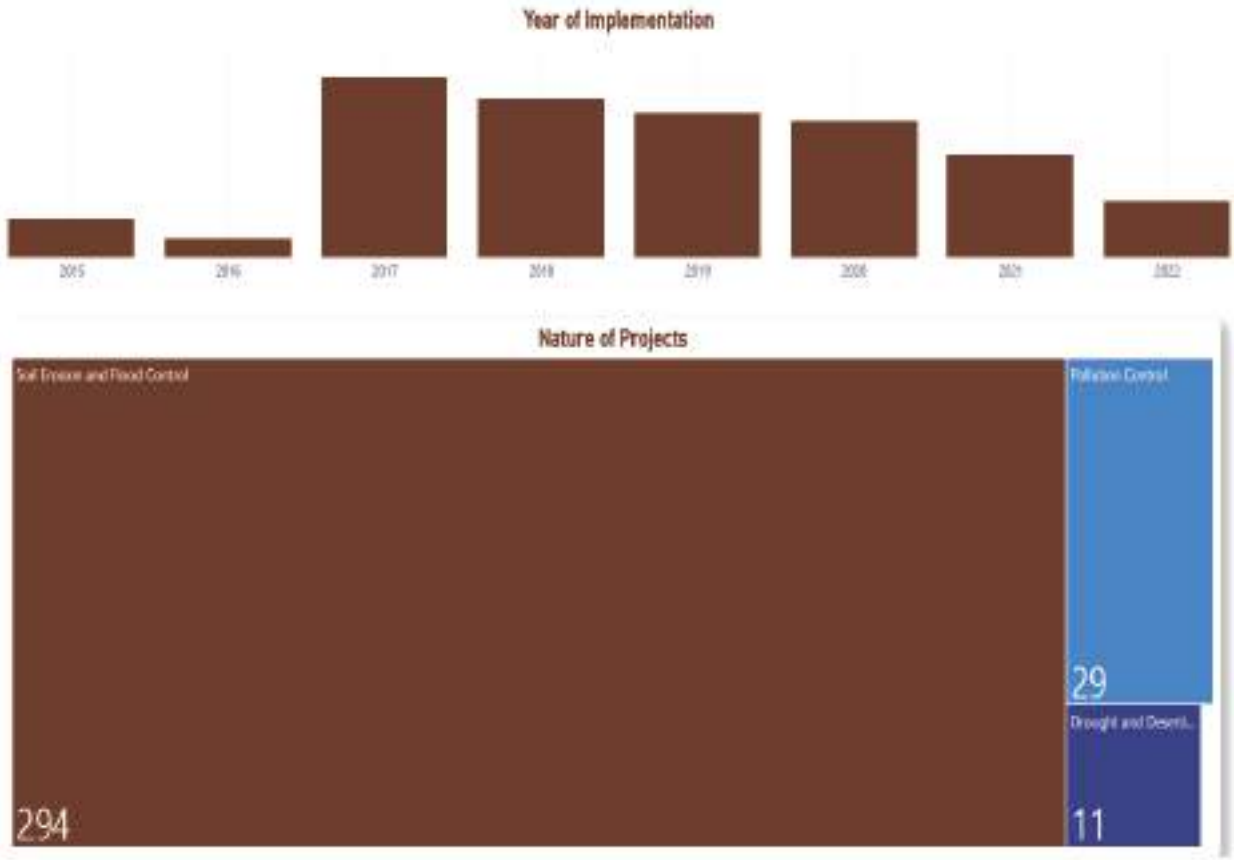

Figure 4a: Analysis of Ecological Fund-Supported Projects

Figure 4: Selected Ecological Funded Project Locations of Borno, Niger and Ondo States (2015-2022)

iv. Accessibility and Safety: Accessibility to visited sites and safety conditions also guided projects selection in this study, as high-risk areas, due to conflict or remoteness during the study period were excluded.

Based on the above-listed criteria, the three states, Borno, Niger and Ondo States were selected as primary case studies in this research, and within each selected state, at least three Ecological Fund projects were examined.

3.6.3 Data Sources on Expenditure of Ecological Fund for Selected States

To make informed inference on government spending on ecological funded projects, the selected project locations were visited while States and Local Government officials. For example, in the case of Borno State, a team reached out to Ramat Polytechnic and was able to conduct interview with the Rector of the educational institution and community members who are a staff of the institution of the relevance of the project to the community. Enumerators were however unable to get any information regarding expenditure, institutional capacity and project relevance on a project in University of Maiduguri, Borno state – the school being a beneficiary. In areas where data were not readily accessible in line with study design, Freedom of Information (FoI) request and other formal request were submitted to the states.

The initial study design was to employ mixed methods. However due to on-the-ground realities of accessing data about specific ecological fund-supported projects, the field enumerators mostly conducted interviews. The qualitative data were thus, mostly drawn from key informant interviews, community group discussions and open-ended survey responses. These sources aided in explaining the numbers, and providing deeper insights into the institutional dynamics of project implementation. Table 5 presents data on the allocation of Ecological Fund to tracked projects in the selected states (the tracked projects are highlighted in yellow).

Table 5: Documented Ecological Fund-Supported Projects in Borno State 2015 – 2022 (Source: NEITI and Ecological Fund Office)

Funded Project	Project Location	Contract Amount (₦)	Project Status
Ramat Polytechnic Erosion and Flood Control Project (August 2018)	Maiduguri	764,552,965.58	Completed
Ngomari Airport Erosion Control Works	Ngomari	450,510,605.00	Completed
Erosion Control Works (June 2017)	Askira, (Uvu)	342,865,614.42	Completed
Road Construction and Drainage Network within, Maiduguri Metropolis. (December 2020)	Maiduguri	-	Completed
Smokeless and Smelless 18-m250 Containerised Medical Waste	Maiduguri	-	Completed

Incinerators Supply to Virology Laboratory, University of Maiduguri Teaching Hospital.			
Lassa Town Flood and Erosion Control Works. (December 2021)	Askira (Askira/Uba Local Government Area)	-	Completed

Table 6: Documented Ecological Fund-Supported Projects in Niger State 2015 – 2022 (Source: NEITI and Ecological Fund Office)

Funded Project	Project Location	Ecological Fund Shares	Project Status
Ketso Village Erosion and Flood Control Works, Ketso.	Ketso Village, Ketso, Niger State	1,591,916,862.72	Completed
Erosion and Flood Control Works at Rigasa Zanfarawa and Gungume Yamma Makabanda Kontagora.	Makabanda, Kontagora local government (LGA)	669,273,907.10	Completed
Rijau, Dugge, Dukku, T/Magajiya and Genu, Rijua Local Government Erosion and Flood Control Project.	Rijau	628,362,959.31	Completed
Magama LGA Erosion and Flood Control Project.	Magama	498,765,996.00	Completed
Construction of Reinforced Concrete Drains and Land Reclamation Works at Suleja.	Suleja, Niger State	488,188,578.47	Completed
Gully Erosion Works Control Within Bida Town.	Bida Town, Bida	325,751,585.93	Completed

Table 7: Documented Ecological Fund-Supported Projects in Ondo State 2015 – 2022 (Source: NEITI and Ecological Fund Office)

Funded Project	Project Location	Ecological Fund Shares	Project Status
Erosion Control of Flooded Area/Road Improvement Works in Owo local government area	Ondo Town,Ondo state	885,204,045.55	Completed
Ondo Township Erosion Control Works.	Ondo Town, Ondo state	859,255,971.03	Completed
Erosion and floor control project Aiyetoro Community	Aiyetoro, Ondo state	490,346,032.84	Completed
Erosion Control/Channelization in Akoko North-West Local Government Area	Owo, Ondo state	478,016,353.45	Completed

3.6.4 Data Collection Instruments

This study developed several instruments to cover expenditure verification, institutional capacity and project outcomes on the selected projects. For example, if a project was verified as complete (using expenditure tools), but the community informed that it had no benefit (outcome tool), and the MDA could not explain its monitoring process (capacity tool), such triangulation revealed a gap in the delivery chain. The instruments used for the data collection were uploaded on a digital data collection platform (KoboToolBox). A few has been enlisted below.

- Ecological Fund_Community Scorecard for community leader: https://ee.kobotoolbox.org/x/wNmXzW7B
- Ecological Fund_Community Beneficiary survey for community members: https://ee.kobotoolbox.org/x/fkPjY0Mp
- Ecological Fund_Institutional Capacity Survey (for MDAs): https://ee.kobotoolbox.org/x/uqjpzE9j
- Contract & Payment Verification Checklist - One per Project: https://ee.kobotoolbox.org/x/chibk5EQ
- Project Selection Criteria Survey for Field Enumerators - One for each project selected: https://ee.kobotoolbox.org/x/c4QdFEmR
- Ecological Fund Research_Site Verification Checklist: https://ee.kobotoolbox.org/x/Vy8rC5vp

3.7 Data Processing and Analysis

All interviews and discussions were ethically recorded, following personal consents, after which the recordings were transcribed, and/or translated, where necessary. Transcripts were coded using basic thematic framework that aligned with the study's three main areas: financial accountability, institutional capacity, and relevance of project outcomes. Where possible, GPS-tagged photos and location data were taken, using simple geospatial technology-embedded tools, for instance; KoboToolBox; to visually confirm project locations and coverage. This is particularly useful for verifying erosion control structures, flood barriers, and other infrastructure projects recorded as *completed*.

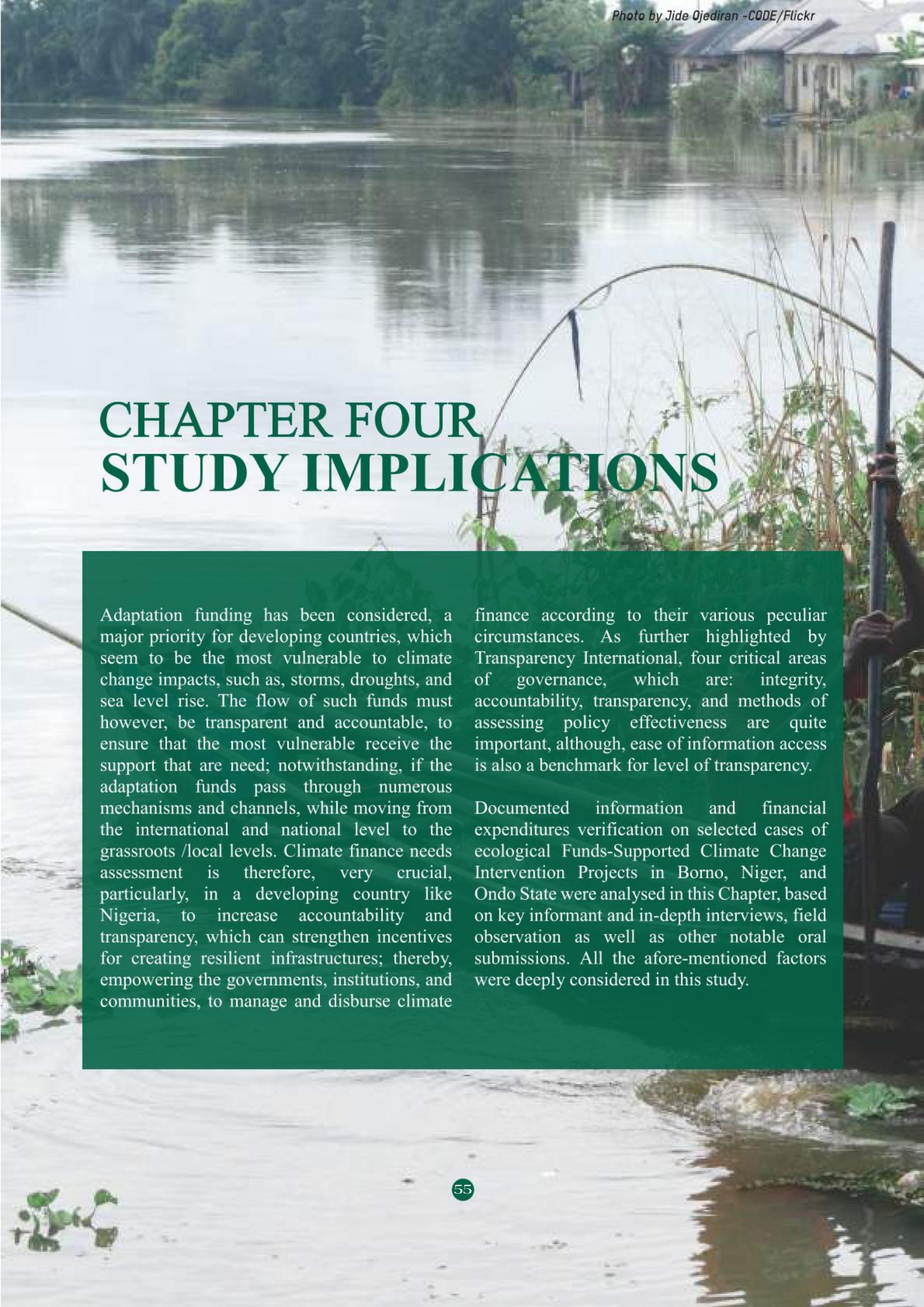

Photo by Jide Ojediran -CODE/Flickr

CHAPTER FOUR
STUDY IMPLICATIONS

Adaptation funding has been considered, a major priority for developing countries, which seem to be the most vulnerable to climate change impacts, such as, storms, droughts, and sea level rise. The flow of such funds must however, be transparent and accountable, to ensure that the most vulnerable receive the support that are need; notwithstanding, if the adaptation funds pass through numerous mechanisms and channels, while moving from the international and national level to the grassroots /local levels. Climate finance needs assessment is therefore, very crucial, particularly, in a developing country like Nigeria, to increase accountability and transparency, which can strengthen incentives for creating resilient infrastructures; thereby, empowering the governments, institutions, and communities, to manage and disburse climate finance according to their various peculiar circumstances. As further highlighted by Transparency International, four critical areas of governance, which are: integrity, accountability, transparency, and methods of assessing policy effectiveness are quite important, although, ease of information access is also a benchmark for level of transparency.

Documented information and financial expenditures verification on selected cases of ecological Funds-Supported Climate Change Intervention Projects in Borno, Niger, and Ondo State were analysed in this Chapter, based on key informant and in-depth interviews, field observation as well as other notable oral submissions. All the afore-mentioned factors were deeply considered in this study.

4.1 Data Analyses

4.1.1 Ecological Fund

It had been earlier established that majority of financial resources to fund climate projects are from public sources, and one of such funds is the Ecological Fund, a special fund established in 1981 through the Federation Account Act on the recommendation of the Okigbo Commission. The Decree 36 of 1984, and Decree 106 of 1992, as well as, the allocation of Federation Account modification order of 2002, however, subsequently modified the Act. According to the Ecological Fund Office, under the Office of the Secretary to the Government of the Federation[127], the Ecological Fund is an intervention Fund by the Federal Government of Nigeria, to address the multifarious ecological challenges in various communities across the country. The primary objective of the Ecological Fund initiative was to have a pool of funds that would be solely devoted to funding of ecological projects, in order to ameliorate serious ecological problems nationwide. Meanwhile, the Fund, which originally constituted one per cent of the Federation Account, was reviewed to two per cent in 1992, after which one per cent of Derivation Allocation was added; thus, bringing the total allocation from the Federation Account to three per cent.

Consequent upon the directive of the President in July, 2002, for a review of the Modification Order of May 2002, the two per cent Ecological Fund, and one per cent Derivation Allocation hitherto under special funds were shared among the three tiers of Government along the existing revenue sharing formula as follows: Federal Government (1.46%), State Government (0.72%), and Local Government (0.60%). The residue (0.22 percent) of the two funds was then transferred to the Stabilisation Account, and accordingly, the beneficiaries of these funds were the: (a) National Emergency Management Agency, (b) Ecological Fund Office, and direct assistance to the Governments or (c) any other projects on the approval of the President. The process of accessing the Ecological Fund as reported on the EPO website is stated below.

4.1.2 *Relevance of Ecological Fund to the Study*

The total amount tracked from the Ecological Fund Office during the period of 2017 - 2019, was an estimated sum of ₦170.154billion [128]. The 2017-2019 Nigerian Extractive Industries Transparency Initiative (NEITI) Report revealed that North-Central was allocated the highest number of projects, in the sum of ₦36.08 billion, while South-South was allocated the lowest projects, amounting to ₦10.93 billion. The report also revealed that National Emergency Management Agency (NEMA) received ₦34.04 billion from the Fund[129]. The total allocation for Ecological Fund from 2017- 2019, being ₦170.154 billion, comprised of 20.0 per cent statutory allocation to NEMA, at ₦34.031 billion, but the actual fund reportedly received by NEMA from 2017 - 2019 was ₦34,049 billion, while the outstanding remittances due to NEMA for 2017 - 2019 allocation was ₦0.018 billion. The list of projects executed from 2017-2019 as reported by NEITI, is presented in the appendix section.

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[127] Ibid (No. 124)

[128] Nigerian Extractive Industries Transparency Initiative (2022). Nigerian Extractive Industries Transparency Initiative (NEITI) Report. https://neiti.gov.ng/cms/wp-content/uploads/2022/08/Ecological-Fund-Appendix.xlsx

[129] Ibid (No.128)

Diverse publications have highlighted major challenges to effective utilisation of the Ecological Fund[130], including issues around persistent lack of transparency, weak accountability mechanisms, fund diversions, and sub-optimal delivery outcomes across projects supported by the Fund. Furthermore, recent assessments of the effectiveness of the Ecological Fund by Foundation for Investigative Journalism in 2024, and other investigative reports, concluded that, while there have been significant fund disbursements to sub-nationals, there is little on-the-ground impacts, to justify the funding. The 2024 Budget Performance Data revealed a widespread pattern of under-utilisation, vague project descriptions, and weak tracking mechanisms, especially, in states highly vulnerable to climate hazards, based on existing reports[131].

Between 2015 and 2022, the Ecological Fund Office disbursed funds for over 300 projects across Nigeria[132], with more than 70% targeting flood and erosion control. Many of these projects are officially recorded as, *completed*, but there is little independent verification of their current states, long-term functionality and viability or community-level impact. Moreover, important climate risks like desertification and pollution appear significantly underrepresented in the fund's portfolio, suggesting possible gaps in sectoral prioritisation.

4.2 Findings from Borno State

4.2.1 Case Study of Ramat Polytechnic and University of Maiduguri Host Communities in Borno State

Ramat Polytechnic is an educational institution situated in the city of Maiduguri, Borno State, with the primary function of training and developing students on techniques in Applied Science, Engineering, Environmental Science, Financial Studies, Business Studies, Communication Studies, among others. The Ramat Erosion and Flood Control Project, which was to particularly, address the flood and erosion challenges at the Ramat Polytechnic in Maiduguri, Borno State, was a specific intervention project initiated by the Federal Government of Nigeria, and has been commissioned as far back as August 2018, having been designated as completed. The completed ecological project was even, mentioned on website of Federal Ministry of Works, as one of the Ecological Fund-supported Projects[133]. The formal commissioning of Ramat Polytechnic Project was however, on February 18, 2021.

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130 Global Adaptation Initiative, University of Notre Dame. (2023). Country Index. https://gain.nd.edu/our-work/country-index/

131 Pate, M.A. (2025). Nigeria Climate Change and Health National Adaptation Plan, 2025 – 2030. Federal Ministry of Health and Social Welfare, March 2025. p. 3. https://health.gov.ng/wp-content/uploads/2025/06/HNAP-master-final-draft-16-3-25.pdf

132 Ecological Project Office (2022). List of Ecological projects from 2015 to 2022 from the website of the ecological fund office: https://ecologicalproject.gov.ng/wp-content/uploads/2022/11/EPO-PROJECTS-FROM-MAY-2015-OCTOBER-2022.pdf

133 Federal Ministry of Works, 2018). Latest Press. August 10, 2018. https://fmw.gov.ng/read/1395#:~:text=

4.2.2 Expenditure Verification of the Ecological Fund-Supported Projects

In consideration of data sourcing on the Ramat Flood Control Project in Borno State, some of the major findings were that, government documents like project award letters, completion reports, budget papers, among others, relating to cited project were not available. In addition to extremely long waits for information, which were mostly futile, some of the reasons for non-availability of such critical documents were, unavailability of such records, due to simple explanations such as, the official responsible for information on the project during that period did not share or archive relevant documents; the project was directly awarded to the Contractors and consultants that handled the projects.

Based only on the observed physical infrastructure accessed by the research team, the titled Project, ***Ramat Polytechnic Erosion and Flood Control Project, Borno State*** (Serial number **124** on page 6 of 17 of the Ecological Project Office List on, [Status of Ecological Project Office's Projects Executed between May 2015 & October 2022], was reportedly awarded on **August 2018**, and remarked as, ***Completed and Commissioned***, having been designated as ***100% Status***), and road drainage within the Ramat Community was reported to be 2.4km long, although there were no documents that described the proposed project, before and during construction. It was also found that Ramat Polytechnic Community was only engaged after the contract was already awarded; through the setting up of a Committee to monitor the implementation of the project. As such, there was no prior knowledge of the project budget, project cost, project evaluation or terms of contract of the Grant/Project. It was therefore, impossible to know or estimate the cost of the Ramat Flood Control Project.

As listed on row 266 (last row on page 13 of 17) of the Ecological Project Office List on, [Status of Ecological Project Office's Projects Executed between May 2015 & October 2022]: The Ecological Project awarded on December 2020, and titled, ***Supply of Smokeless and Smelless containerized 18-m250 Medical Waste Incinerators to Virology Laboratory, UNIMAID Teaching Hospital, Borno State***, was remarked as ***Completed***, having been of ***100% Status***. There was no such University of Maiduguri Teaching Hospital Virology Laboratory *Medical Waste Incinerators* Project or any relevant document neither were documents accessed, due to non-availability of relevant documents concerning the projects. The Head of Department was not even, aware of any University of Maiduguri Teaching Hospital Virology Laboratory Ecological Fund-supported Project being awarded or executed by the Ecological Fund Office, in the Facility as claimed. Howbeit, there was an excuse by Officials that relevant records were missing, outdated or kept in another office.

4.2.3 Institutional Capacity on Management of the Ecological Fund-Supported Projects

No affirmation or evidence of monitoring or evaluation reports on the two tracked projects and there were no records as well that the projects were incomplete, inconsistent or conflicting with the original layout plans. Even, concerning management of the projects, there were no available information or/and documents on the government office or agency responsible. The beneficiaries (Officials from Ramat Polytechnic) claimed they only knew about the project as physical structure after completion, as there were no available documents related to the project, and in that regard, were unable to provide details about when the Project commenced, who supervised the Project or who implemented the Project. Since the documentations concerning the projects were unavailable, and there was communication gap between the officials and the projects consultants, the officials could not confirm or ensure due process or adherence to transparency guidelines, and standard operating procedures, with regards to the Ecological Fund-supported Projects.

Evidence of appropriate approval and supervision of the projects as well as written laws, frameworks, or plans, on how to handle environmental or climate-related issues were missing. It was believed that since relevant documents or frameworks on the Ecological Fund-supported Projects were not made available, decisions concerning the Projects must have been made between the Federal Government and the Contractors, after which there was partial engagement of the Communities, through the Committee that was constituted to monitor the construction. Other Stakeholders therefore, expressed their dissatisfaction over not having a policy to guide the particular Project construction operations, although, there was an assurance to the Research Team, of a draft which is currently being worked on.

According to the signed post erected for the project construction, *Beach Stone Nigeria Ltd*. was the Contractor for the project, though, there were no accessible documents or information, neither was the contractor available for interaction while on the field, to determine if the Contractor was registered, and known for handling similar big projects. There were also, no documents to ascertain if the Ecological Fund-supported Ramat Flood Control Project was properly supervised / monitored during the construction stage, but the structure seem okay by observation. The Virology Department Ecological Fund-supported Project was however, not sighted, and it was reported not constructed. It could not be confirmed while on the field, if there was lack of funding or late release of funds; project failures, and if information about the project was only available to a few officials, while excluding others or if there were any ethnic, political or local biases in information sharing or benefit from the executed project.

4.2.4 Projects Outcomes and Relevance to Host Communities

At the period of field study, lack of necessary documents about the Ecological Fund-supported Ramat Flood Control Project made it impossible to obtain evidence on, if there were political interference in how the contract was awarded or implemented, such as, if the project was awarded to politically-connected contractor. But it was confirmed that the Ecological Fund-supported Ramat Flood Control Project was physically present in the community, and by simple observation, still in good condition. The involvement of community members was only through the constituted Committee, for them to monitor implementation of the Project. Only the project reduced the environmental problem it was meant to solve, like flooding, erosion or pollution, Members of the Community were of the opinion that, the project somehow, solved the previously encountered problems to an extent, in that, it reduced the flooding and erosion problems in some areas, reduced travel time, and increased accessibility within the community; but, there are still noted gaps.

The Ecological Fund-supported Ramat Flood Control Project was reported to have created unintended problems for the community, which has many more uncovered hectares with developed structures that are very much at disadvantage. They however, believed such challenge could further reduce the impact of flooding, if the second phase of the project is constructed. In response to question on, if the project was inclusive, by considering the needs of women, children, elderly or people with disabilities, they were of the opinion that, the project would be beneficial to all members of the community; thus, considered inclusive,

although, they felt only limited opportunity was given to them for their input before, during or after the project was implemented. They were however, satisfied with the project outcomes, and expressed their gratitude to the Federal Government, and all Stakeholders involved with the project, believing that was project of money well spent. Meanwhile, they could not verify any form of financial corruption, misappropriation of funds or diversion of project resources, except the Department of Virology, University of Maiduguri Teaching Hospital Project that was not implemented.

Members of the Communities did recommend how the Ecological Fund-supported Project could have been better implemented, to meet their real needs; including, all Stakeholders' engagement from inceptions of transfer/allocations of funds to implementation of approved projects; community engagement during implementation, more awareness to the general public on the disbursement and use of Ecological Funds in States, maintaining structural and non-structural methods, monitoring and evaluation of project by relevant key stakeholders, and also, immediate execution of second phase projects, to complete and achieve the overall objectives of the projects. This is particularly because Ramat Polytechnic Leadership has been trying in implementing flood control measure from its personal funds, while awaiting support from the Federal Government, State Government or other financial supports, to completely tackle the climate change challenges.

Members of the community partially considered the executed project part of wider climate resilience efforts, since it helps them adapt to floods, erosion, drought, pollution, but, the intervention took a long time, and no much follow-up measures, like the second phase of the flood control project to complete the ecological fund-supported flood control project for flood and erosion, They therefore, requested additional support of, follow-up second phrase of the Project, in addition to awareness on transparent disbursement, administrative selection processes of intervention projects at the Local, State, and Federal Government levels, and Federal Government trainings to locals of Ramat, on climate change effects.

Following a indepth interview with Mr. Abdulrahman M. Jimoh, a Community Leader in Rahmat Polytechnic axis, Maiduguri, Borno State, his transcribed and analysed responses included, provided information on the Ecological Fund that was used for construction of a field control system in the community in 2018/2019. The project covered about 2.5km of road and drainage beside the constructed road. The project has been impactful to the lives of the Community, Residents especially, as mobility became much easier for people, through the motorable road, unlike prior to when the road was flood-devastated. It happens that 2025, marks seven years after construction of the earlier project, which is considered still in good shape. There was further expression of fear that, without execution of second phase of the *Ecological Fund-supported Flood Control Project*, the challenge of erosion being faced again would be unabated. There were also fears of biological and chemical pollution, as well as, physical and social disruptions, all which were as a result of gap between the Government and the Community on the Project. A passionate appeal was then made to the FGN on the need for urgent execution of second phase of the Ecological Fund-supported Flood Control Project.

4.3 Case Studies of Bida and Suleja Host Communities in Niger State

Bida and Suleja are two popular cities in Niger, a North Central State of Nigeria. Bida is known for traditional craftsmanship like, brass, beadwork, weaving, glass production, and wood carving. In addition to being a key transportation hub linking Nigeria's South-West and Northern regions, its craft industry accords it, its UNESCO recognition as a Creative City of Crafts and Folk Art.

Suleja is another city in Niger State, Nigeria, is situated close to the country's capital, Federal Capital Territory (FCT), Abuja. Serving as a key urban area in the region, Suleja is known for its vibrant local economy, cultural heritage, and also famous for its traditional pottery, which is a major cultural export.

4.3.1 Expenditure Verification of the Ecological Fund-Supported Projects

On serial number **144** (page 7 of 17) of the Ecological Project Office List on, [Status of Ecological Project Office's Projects Executed between May 2015 & October 2022]: was the November 2018 awarded Gully Erosion Control Works within Bida Town, Niger State, has 100% Status, and also designated as, Completed and Commissioned. During the field survey in Niger State, attempts were made to access government documents, to confirm the existence and financial details of the Ecological Fund-supported projects. No project award letters or completion certificates were provided on-site during the study, but, local officials acknowledged the specific projects, and confirmed their links to the ecological fund office. Some community leaders and local Officials verbally confirmed that the particular projects were funded at the Federal, but no formal budget papers or expenditure breakdowns were made available. The Officials cited bureaucratic delays and centralisation in Abuja as reasons for unavailability of documents at the local level.

As no formal budget documents could be accessed, there was no official record of how much was disbursed or spent on the specific Ecological Fund-supported Projects. But based on physical inspections, the project in Suleja appeared consistent with a large-scale intervention. In Bida, the structures of the Ecological Fund-supported Projects (Jofegan to Gbazhi, 1990 Area, and Poly Junction] matched the descriptions from local informants, suggesting the project was executed at the designated locations as intended. The drainage system actually spanned the expected route (Timber/Morocco Road to Kantoma), but issues with refuse dumping into the drainage was observed, as shown in figures below.

Figure 5: Pictures of Ecological Fund-supported Gully Erosion Control Construction Works Project at Bida, Niger State.

There was no ease of access to relevant records, as access to official documentation was limited. No project files were shared with the Research Team during the field visits, while officials either claimed, the records were in Abuja or the records were classified or the records were not readily available. Concerning monitoring & evaluation however, no appropriate written documents or reports were available for access, neither were the officials able to confirm, if project assessments had been documented. There was also, no public-facing signs that indicated any audit or post-completion review on the Projects. Furthermore, some inconsistencies and gaps were observed between what the community members recalled about the Projects and what was visible at the Project locations. For instance, the community believed that the project intervention could have extended to more areas within the Community; although, no other major discrepancies were found between reported outcomes and the physical infrastructure.

4.3.2 Institutional Capacity on Management of the Ecological Fund-Supported Projects

In consideration of the institutional capacity on who managed the Project, and how they were managed, the Ecological Fund Office was responsible for the Project. Execution of the Project was likely sub-contracted to registered contractors, although, their identities were not formally verified during this survey. In assessing the officials' knowledge about the project, it was confirmed that the local government officials in both Suleja and Bida were aware of the projects under consideration, but could not provide detailed information on duration of the Projects, names of Contractors or monitoring processes. For the standard operating procedures, no formal documents outlining the standard procedure(s) for the Ecological Fund-supported project approval and supervision were accessed, as Officials claimed that such procedures exist, but handled centrally.

With regard to environmental frameworks, no environmental policy frameworks or local climate adaptation plans were shared with the research team. In most cases, decisions appeared top-down, with little indication of any community-informed planning processes. In addressing likely political interferences; while there were rumours of political influence in contract awards, such as, links to politically connected contracting firms, no concrete evidence was found during the study, although, this issue remains sensitive among the Community Members. In addition, details of the Contractor(s) were not disclosed, neither were there signage at the project sites to indicate the Contractors' details, durations of the Projects or funding details, which are basic transparency requirements; meanwhile, the Contractors were not available for interview.

Based on field inspections, the Suleja and Bida Ecological Fund-supported Projects appeared to have been reasonably supervised during construction, although, post-construction oversight, especially, in waste management and maintenance, was lacking. This indicates weak project supervision, evaluation, and monitoring. In both communities of Suleja and Bida, some Officials and Residents suspected that the Project timelines might have been affected by funding delays, though, there were no formal documentation to confirm the suspicion. Information sharing was observed to be quite minimal, as several informants claimed that information was concentrated among few Officials; thereby, limiting broader understanding of the Projects or expected participations. These indicate certain likely bias and exclusion, although, there were no overt signs of ethnic or political bias in the Project implementations. However, low public awareness and poor information dissemination reduced the ability of many Residents to engage with or benefit fully from the climate change intervention.

4.3.3 Project Outcomes and Relevance to Host Communities

In assessing Project outcomes and relevance to Host Communities, with regard to the physical presence of the Ecological Fund-supported Projects, it was confirmed that both Projects were physically present and operational, at the time of the field study. Large concrete drains observed in Suleja and Bida aligned with the Project objectives, while community awareness was also noted. But, though functional, condition of the Project at Suleja could be designated as, *at risk*, due to dumping of wastes, especially, at the Kantoma end. In the case of Bida intervention however, the Project could be designated as, functional, and well-integrated into the urban environment.

Most of the community members were aware of the essence of the ecological fund-supported projects, particularly, those whose properties had been previously affected by flooding. but, many had limited knowledge of the source of funding or scopes of the projects. The perceived impact could be described based on residents in both Bida and Suleja towns confirming a notable reduction in erosion and flooding, as well as, improved safety of roads and homes. These were especially emphasised by the elderly respondents in Suleja, who had experienced flooding for decades. Some of the cited benefits of the Projects included: reduced flooding in residential areas, better access to roads and markets during rainy season, stabilisation of previously eroded areas in Bida. The major challenges mentioned were, the issue of wastes dumping into the constructed drainage in Suleja, which is threatening effectiveness of the drainage, while most residents in Bida felt that the Ecological Fund-supported Project did not extend to other erosion-prone parts of the Community, and therefore, called for expansion of the Project.

The perceptions of most residents in Niger State host communities that served as investigated case studies were that: the funds expended on the ecological fund-supported projects were well-spent in terms of infrastructure, which inferred, value for money; howbeit, some expressed concerns over lack of transparency and sustainability, concerning the Projects. There was also, no evidence of specific considerations for women, and vulnerable groups like the elderly, children, and people with disabilities, in the project design or execution. Very limited community participations were noted, as no structured opportunities were provided for community input before, during or after implementation of the Projects. No major unintended consequences were directly reported by the respondents and residents of the communities under study; however, poor post-project sanitation practices, such as, wastes dumping into the constructed drainage could undermine the long-term benefits of the Projects.

Some respondents, particularly, youth leaders and farmers, saw the ecology fund-supported projects as part of climate adaptation, but most viewed them as one-time interventions. In as much as there were no direct allegations or reports of corruption or financial abuses, there were concerns raised about the opaque selection of project contractors, and lack of budget disclosure. complaint mechanism at the study sites depicted that few of the residents knew who to report issues on climate change to, but there was no formal grievance redress system in place. Recommendations made by members of the two studied Communities of Bida and Suleja, in Niger State include: (i) scale up of the Project to more erosion-prone areas; (ii) provision of waste disposal alternatives, to stop drain blockage through wastes dumping; (iii) improvement in community engagement and information sharing, and (iv) wider climate context. There were also, requests for projects follow-up as both communities strongly requested additional support especially for the projects maintenance, waste management, and project expansion to unserved areas. Overall, community satisfaction was considered moderate to high, mainly due to the visible improvements in ecological

hazards of flooding that the Projects had made possible; although, there was a desire for deeper involvement of the locals, and broader coverage of the Project.

In conclusion, the Ecological Fund-supported Projects in Bida and Suleja towns of Niger State, implemented in 2019, were found to be physically present, impactful, and mostly, functional. While the physical outcomes were positive, the governance structure lacked transparency, community inclusion, and clear documentation. HEDA, in collaboration with the ecological office, carried out this post-implementation survey, to evaluate the effectiveness, governance, and relevance of these interventions, using appropriate community-based data collection tools. Moving forward, improved public access to information, better community participation, and post-project evaluation and monitoring are essential, to enhance accountability, and ensure sustainability of such environmental projects.

4.4 Case Study of Ayetoro Community in Ondo State

Ayetoro, otherwise known as the Happy City, and reportedly, founded as a utopian Christian community in 1947 was like a paradise, a city where everyone lived joyfully[134], [135]. As of 2023, this Nigerian town was reported to be slipping into the sea, as half of the coastal Ayetoro has been submerged, due to sea levels rise[136], with half of the Community, including some factories, houses, medical centres, and schools, now submerged[137]. Population of Ayetoro community in Ilaje, Ondo State, was an estimated 30,000 inhabitants in 2006, but has significantly declined with a sharp drop, to an estimate of about 5,000 people.

Ayetoro is now regarded as, where the sea has continually preyed on the town[138], vividly depicted in figures 6a-c. To succinctly portray how the rising sea levels are washing away the history of Ayetoro, Ikoku[139], captioned the scenario as, on the brink of extinction, a Nigerian coastal town fights for survival. Even, as recent as October 10, 2025, the Federal Ministry of Information and National Orientation, through the Federal Information Centre, Akure, Ondo State, affirmed that, The Atlantic Ocean surge has not been kind to Ayetoro Community…[140]. According to a recent study, West Africa could see sea levels rise up to 1.06 metres by 2050[141]. Whereas, Residents of Ayetoro presently fear time is running out to save what's left of their town!

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134 Africanews (2024). Ayetoro: The Nigerian coastal town drowning under seawater. Last updated: 13/08/2024 https://www.africanews.com/2024/06/23/ayetoro-the-nigerian-coastal-town-drowning-under-seawater//

135 Iwayemi, O.E., Daramola, S.A. and Taiwo, A.A. (2025). Assessing Climate Change Elements Affecting Coastal Housing Infrastructure in Ayetoro, Ondo State, Nigeria (2012-2022). International Journal of Research and Innovation in Social Science, 9(06): 5108-5123. https://doi.org/https://dx.doi.org/10.47772/IJRISS.2025.906000390

136 Ibeh R. (2023). The Nigerian town slipping into the sea. VaccinesWork News, 6 December 2023. https://www.gavi.org/vaccineswork/nigerian-town-slipping-sea

137 Aralu E. (2023). *All this is disappearing before our very eyes, due to climate change*. *In*: The Nigerian town slipping into the sea. VaccinesWork News, 6 December 2023. https://www.gavi.org/vaccineswork/nigerian-town-slipping-sea

138 Iyaomolere M. (2023). Ayetoro in Ilaje LGA, Ondo State, where the sea has continually preyed on the town. In: The Nigerian town slipping into the sea. VaccinesWork News, 6 December 2023. https://www.gavi.org/vaccineswork/nigerian-town-slipping-sea

139 Ikoku O. (2024). On the brink of extinction, a Nigerian coastal town fights for survival. New Internationalist, 27 June 2024. https://newint.org/climate/2024/brink-extinction-nigerian-coastal-town-fights-survival

140 Anyawun S. (2025). Ayetoro shoreline protection project: Gov. Aiyedatiwa moves to secure community from sea incursion. October 10, 2025. https://fmino.gov.ng/ayetoro-shoreline-protection-project-gov-aiyedatiwa-moves-to-secure-community-from-sea-incursion/

Figure 6a-c: Destructive effects of the Atlantic Ocean surges on Ayetoro Community, Ondo State (Source: Thompson Akingboye, youth and church leader in the coastal community of Ayetoro, Nigeria)

4.4.1 Expenditure Verification of Ecological Fund-Supported Project

Following expenditure verification during this study, community testimonies from Ayetoro in Ondo State, revealed a deep mismatch between documented allocations of Ecological Fund for a flood control project and the delivered projects. Based on records shared by the Ayetoro community members, the Federal Government through the Niger Delta Development Commission (NDDC) awarded contract for shoreline protection to Gallet Nigeria Limited in 2004 (Contract ID: NDDC/ EDP/2/ONDO/PR/001) with an 18-month completion date for N2.5 Billion with a mobilization fee of N650 Million paid to them. After four years of non-execution, the contract was terminated and in 2009, re-awarded to Dredging Atlantic at the cost of N6.5 Billion, with a mobilization fee of N2.5 Billion paid. Dredging Atlantic mobilized equipment to site but failed in all experiments to curtail the sea incursion, despite the payment of mobilization fees. Till date, the project has not been completed and has led to severe coastal erosion, flooding, and damage to properties and infrastructure in Aiyetoro Community.

Neither Ayetoro Residents nor Independent Monitors could trace how much of the Ecological Fund was actually spent on the government shoreline protection intervention Project. On the Ecological Fund Office website as well, the Project was one of the several still designated as, "*Completed*"[142]; meanwhile, the contract was awarded since 2004, about 21 years ago. Public-facing completion reports, or expenditure statements were not made available to the Research Team, just as requests for financial clarifications were also ignored. Investigations by the International Centre for Investigative Reporting (ICIR)[143] corroborated these concerns, indicating that both the NDDC Officials and Ondo State Authorities seemingly avoided accountability, as the spokespersons

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[141] West Africa Climate Change Assessment. (2020). West Africa Climate Change Assessment_2020. WACA, April 2020. https://www.wacaprogram.org/sites/waca/files/knowdoc/West-Africa-Climate-Change-Assessment_April-2020-FINAL.pdf

[142] Ecological Project Office (2022). List of Ecological projects from 2015 to 2022 from the website of the ecological fund office: https://ecologicalproject.gov.ng/wp-content/uploads/2022/11/EPO-PROJECTS-FROM-MAY-2015-OCTOBER-2022.pdf

[143] Fatunmole, M. (2025). Vanishing villages: Atlantic Ocean is swallowing Ondo coastal communities. International Centre for Investigative Reporting, March 3, 2025. https://www.icirnigeria.org/vanishing-villages-atlantic-ocean-is-swallowing-ondo-coastal-communities/

refused to comment, in spite of repeated inquiries. Furthermore, based on information from NEITI reports, between 2017 and 2019, erosion and flood control projects appeared to have been executed two times in Aiyetoro Community of Ondo State, at a sum up to ₦1,349,602,003.87. It is however, assumed that this amount is separated from the project stated by the NDDC. This case underlines how, in the absence of transparent reporting and verification, budget figures become disconnected from real outcomes thus, creating systemic opacity.

4.4.2 Institutional Capacity on Management of the Ecological Fund-Supported Projects

With regard to Institutional Capacity, at the state level, Ondo State Ministry of Environment only offered little transparency, by refusing to provide answers on the issues relating to the funded projects in Ayetoro of Ondo State, when requested by journalists. The non-responsiveness by the supervisory Ministry can be considered to highlight weak accountability practices at the sub-national level. More importantly, responsibility for the shoreline protection spread across multiple actors like the Federal Ministry of Environment, NDDC, Ondo State Government, and the Ecological Fund Office, yet there was no evidence of coordination among the actors. The fragmented governance structure is a critical factor responsible for unethical re-awarding of contracts, inflated contracts, and poorly monitored projects, without consequences. Furthermore, no meaningful coordination was established with local institutions like Ilaje local government or Ayetoro's Traditional Leadership. Sidelining voices of the Host Community, government agencies can be regarded as delivering funded project interventions in a non-transparent top-down fashion, which lacked local ownership and scrutiny.

The case of Ayetoro Ecological Fund Projects also demonstrates institutional weaknesses that undermine ecological project delivery. The NDDC stood out as a particularly critical but under-performing institution in these regards. In spite of being entitled to 50 percent of the Ecological Allocations for Niger Delta States, it had consistently failed to prioritise several urgent ecological threats, such as, that of Ayetoro's erosion crises. Instead, contracts were awarded and re-awarded, without robust oversight or follow-up, reflecting broader governance challenges in the NDDC.

4.4.3 Project Outcomes and Relevance to Host Communities

From the Ayetoro Community's perspectives, as it pertained to their perceptions of the Ecological Fund-supported Projects in their Community; their opinions can be summarised as:

- **Non-Delivery or Poor Delivery of Intervention Projects:** Major funds were allocated, but projects were incomplete, of poor quality or so short-lived that they provided no real protection from affected ecological hazards for which the projects were awarded. The headline and story were only read about or heard on the news[144] so the locals must have still been awaiting execution of the contract to make the *lives-saving government interventions* more of a reality than a story.

[144] Cappaone (2024). Gone, Gone, Ayetoro. Corporate Accountability & Public Participation Africa, July 6, 2024 https://cappaafrica.org/2024/07/06/gone-gone-ayetoro/

In 2009, NDDC re-awarded the contract at the cost of N6.5 billion to Dredging Atlantic, with a mobilisation fee of N2.5 billion, without any tangible outcome. Rather than designing adequately-standard embankment, the Contractor allegedly applied a technology called *Geotube*. That was to be a heavy floater lined across the ocean to receive the impact of the waves against the soil, which became a failed project, after huge, powerful sea waves pushed the Geotubes onto the beach. Afterwards, there was also the about 6-feet along 30 square meters sand-filling, which was stopped after some months, as the Contractor claimed that, there was no more sand[145]. To affirm these Ayetoro coastline failed projects submissions, on October 10, 2025, the Ondo State Government also agreed that there had been cycle of failed interventions in Ayetoro[146].

- **Erosion of Trust:** Years of unfulfilled promises have eroded confidence of the Ayetoro people in the State and Federal Governments as well as NDDC Authorities. The host community described their repeated visits to appropriate government offices, followed by various reassurances, but little sustained actions, and without renewed hope. Very recently however, the current Executive Governor of Ondo State, Lucky Orimisan Aiyedatiwa resolved to reclaim the issue[147]. Earlier on October 9, 2023, a visit to the embattled Ayetoro Community by the Corporate Accountability and Public Participation Africa (CAPPA) Team revealed as well a truly disheartening scene where remaining community members, at a point of hopeless desperation had to construct embankments with wood![148]

- **Loss of Livelihoods and Identity:** The sea incursion in Ayetoro Community of Ondo State has destroyed sources of livelihoods such as farmlands, boat-building industries, and ancestral homes within the host communities which depicts not only an economic blow, but also a cultural dislocation from the community. Little wonder Ikoku[149], described Ayetoro as, a Nigerian coastal town on the brink of extinction, fighting for survival. According to Cappaone's version of the situation also, across the Ayetoro town stood squalid wooden shanties connected by networks of frail choppy boardwalks, all supported by stilts dug into the swamps. Remnants of historical buildings in the community bore scars from the sharp bites of unyielding ocean waves, even while others lay submerged beneath dark oil-coated waters. Presently, with Royalty also extremely shrunk, the Oba's Palace notably standing in ruins, the entire palace courtyard surrounded by brackish, stagnant water, as the formerly magnificent three-storey building now lies submerged eight-feet underwater, with the first floor entirely buried beneath the ground, His Royal Highness (HRH), Oba Oluwambe Ojagbohunmi, the traditional ruler of Ayetoro community, is now a king over, just 20 percent of what used to be the Ayetoro Land, as the sea waves still relentlessly lashed at the rubbles of buildings along the new shores of the sinking Ayetoro Community[150].

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145 Cappaone (2024). Gone, Gone, Ayetoro. Corporate Accountability & Public Participation Africa, July 6, 2024 https://cappaafrica.org/2024/07/06/gone-gone-ayetoro/

146 Anyawun S. (2025). Ayetoro shoreline protection project: Gov. Aiyedatiwa moves to secure community from sea incursion. October 10, 2025. https://fmino.gov.ng/ayetoro-shoreline-protection-project-gov-aiyedatiwa-moves-to-secure-community-from-sea-incursion/

147 Ibid (No.146)

148 Ibid (No.145)

149 Ibid (No.139)

- **Weak Grievance Pathways:** The host community also reported having no effective channel(s) to register complaints, while petitions and calls for actions were either ignored or met with bureaucratic delays, with little corrective follow-up. Meanwhile, in addition to the severe economic hardships endured by the community, particularly, fishers, farmers, fresh and processed fish-sellers, as well as, other sea-foods sellers, who are mostly women, the untold hazards of sea-borne diseases are another deadly story, particularly, among children and elderly, and in general, everyone in the community, who have been subjected to status of diverse vulnerabilities. More schools in the community are getting submerged, while students forcefully relocate to other locations like Okitipupa and Ekiti or due to high transport fares and increasing cost of living, become hawkers, while they are also exposed to vices, and other abuses, especially, girls that are prone to be sexually abused.

  There had been series of cries from the Ayetoro Community to the State and Federal Governments, and in fact, the whole world. It was reported that, earlier in October 2023, the Nigerian House of Representatives vowed to investigate the failure of the shoreline contracts awarded by the NDDC, following the adoption of a motion titled, "Need to Avert the Rising Tension of Sea Incursion Ravaging Ayetoro Community in Ilaje Local Government Area of Ondo State." The motion was presented by Honourable Donald Kimikanoh Ojogo (APC-Ondo State), during a plenary session[151]. But, two years after the motion, and without concrete findings or submissions by the Parliamentarians; and continuous enduring of such globally-acknowledged, succumbing harsh realities of their environment, which keep leading to vanishing villages, as the Atlantic Ocean keeps swallowing Ondo coastal communities, the told and untold woes of the Ayetoro people[152] should be a cause for national climate adaptation action plans, as a matter of utmost urgency.

Concerning Ayetoro Community in Ondo State, this current report draws on testimonies from Community Leaders and Members, and there were also documented investigative works from the International Centre for Investigative Reporting, that highlights the vivid contexts of how lack of transparency and corruption deepen climate crises. Based on the database created by the Ecological Fund Office, it was documented that flood control work had been carried out. Whereas, various media reports, including that published by Premium Times, Nigeria, presented a special report on the Ayetoro Coastal Community, as facing destruction, due to NDDC abandoning crucial project[153]. This was corroborated by a specific HEDA Resource Centre's research study on a frontline community within high-risk flood zones in 2024, which report revealed a contrasting picture to that showcased for Ayetoro, by the Ecological Office Projects list from 2015 to 2022[154].

It is important to note that multiple official contacts had either failed to give responses or provided evasive replies to critical questions on

[150] Ibid (No.145)

[151] The Punch (2024). Where did the ecological funds go? https://punchng.com/where-did-the-ecological-funds-go/ro

[152] Alabi, M. (2022). Special Report: Ayetoro: Ondo coastal community faces destruction as NDDCC abandons crucial project. Premium Times, August 20, 2022.

[153] Ibid (No.152)

[154] Ibid (No.142)

the Ecological Funds and Ayetoro coastal Community. The International Centre for Investigative Reporting (ICIR) corroborative submissions, specifically, the attempts by journalists to obtain clarifications from the Ondo State Commissioner for Environment, NDDC, and concerned contractors also reinforced the community's complaints. All these supported the view that both information gaps and institutional reluctance are central to why funds earmarked for critical projects fail to produce outcomes for the Ayetoro Community. In summing up, the failure of Ayetoro's Ecological Fund-supported Projects is a stark example of how well-intentioned allocated funds for specific interventions can fail to protect lives and properties, when accountability and transparency systems are weak. The problem therefore, is not simply the amount of the Ecological Funds allocated; but the combination of opaque budgeting practices, weak intervention projects procurement and supervision, poor contractor performances, and exclusion of affected communities from meaningful intervention project oversight. As it was very recently reported that, *Governor Lucky Orimisan Aiyedatiwa, has resolved to end the cycle of failed interventions and reclaim the land from the ravaging sea*[155], and hopefully so; for the repeatedly crushed hopes for relief by the Ayetoro Community to be renewed, by adaptable reclamation and sustenance of their lands.

4.5 Perspectives from Civil Society Organizations and the Media

As part of the study, key informant interviews were also conducted with civil society organizations (CSOs) based in Nigeria. Policy Alert provided key information on the challenges in utilisation of Ecological Fund, with implications for accountability. The organization is a non-governmental development enterprise that works to broaden civic space and deepen citizens' engagement with policy and legislative processes especially at the state and local levels. Findings from the interview were organized based on expenditure verification, institutional capacity, and project outcomes as it relates to the Ecological Fund.

4.5.1 Expenditure Verification of the Ecological Fund-Supported Projects

Monthly reports from the Federation Account Allocation Committee shows how much the State governments receive under the Ecological Fund line. But, it has been repeatedly alleged that fund disbursements from the Federal Government had not always been opaque. For instance, an abstract case was that of Akwa Ibom State, which received ₦1.5 million in June 2025, of which 50% was transferred to the NDDC, and the remaining 50% to Akwa Ibom State, with similar deductions applied to other special-purpose regional agencies like Oil Mineral Producing Areas Development Commission (OMPADEC). Meanwhile, the stated amount might conflict with the amount stated in FAAC report, in terms of estimated share of Ecological Fund, documented as ₦77,927,570.00, being part of FAAC allocation to Akwa Ibom State, after the transferred 50% to NDDC/OMAPADEC, according to the FAAC report sourced from the Office of the Accountant General of the Federation.

According to news published in The Mail of June 2025, analysis of reports from the Federation Account Allocation Committee showed that in 18 months (January 2024 - June 2025), the Akwa Ibom State Government, Uyo Local Government Council, and NDDC, received multi-million-naira Ecological Funds that should have been utilised for the remediation of the environmental

[155] Ibid (No.146)

disaster. According to the 18-month FAAC reports, Uyo local government (LGA) alone received N49.85 million as Ecological Funds within the 18-month period. An equal amount deducted from Uyo LGA allocation was also paid to NDDC for Ecological Fund-supported Projects. The FAAC report showed that within the time period, N990.5 million was paid to the Government of Akwa Ibom State as Ecological Funds, and an equal amount deducted from Akwa Ibom State's allocation was paid to the NDDC for Ecological Remediation Projects in Akwa Ibom State.

A media report broke out about Akpayak Community in Uyo LGA of Akwa Ibom State, where the Community faced severe gully erosion that has claimed a large span of farmlands[156]. Meanwhile, there was a situation in Akwa Ibom State, where a large ravine erosion project was converted into a golf resort, which exemplifies how Ecological Funds may be absorbed into larger infrastructure projects under different designation. These raise questions about whether ecological priorities are being met or if the associated funds are being redirected to prestigious projects with limited climate adaptation impact? On a serious analysis, the major implication is that, although transparency at the point of fund allocation may exist, weak expenditure-tracking, from the State coffers to actual implementation of projects creates major accountability gaps and risks. The critical issue bordering on lack of financial transparency was also observed in the Ecological Fund-supported Projects cited in case studies of Borno, Niger, and Ondo States, a significant barrier to climate change adaptability finance credibility. This finding thus, undermines one of this study's core objectives, which is, identifying barriers to accountability in the Ecological Fund management.

Another major issue also observed to emerge during the course of this study was that, after the Ecological Funds got into the State's *net allocation*, the Fund inflows merged with other statutory revenues of the States, making it almost impossible to distinguish the particular funds for specific Ecological Fund-supported Projects, and those of other State projects. The situation was even worse at the local government, where allocations were further halved; and due to weak enforcement of the Local Government Autonomy Act, the LGAs rarely received their due share of the Ecological Fund. In effect, while data on Ecological Fund allocation could be accessible, data on utilisation of the allocated shares was either opaque, inconsistent or deliberately obscured. Similar trends were observed in the case studies of Borno, Niger, and Ondo States, and were consistently referenced by different categories of the residents in host communities. All the observed and identified lack of earmarking indeed, not only further weakens expenditure verification, but also tremendously encourages lack of credibility and transparency, which are key factors to corruption in climate change adaptation financing.

4.5.2 Institutional Capacity on Management of the Ecological Fund-Supported Projects

Policy Alert highlighted significant institutional weaknesses across the three tiers of government in the country. While the Federal Government provides financial allocations, State Governments often consolidate the Ecological Funds into general budgets, but without clear rules on prioritisation of specific projects for which the funds were allocated. Furthermore, at the LGA, the absence of expected true fiscal autonomy translates to the LGAs being somehow, extremely *handicapped*. Even, when the Ecological Fund allocations are meant for the LGAs, State Governors still frequently withhold or repurpose these funds; in spite of the recent Supreme Court of Nigeria's Judgement on Local Government Autonomy in the country, which granted financial

156 https://themail.com.ng/despite-multi-million-naira-ecological-funds-gully-erosion-sacks-farmers-from-akpayak-community/

autonomy to Local Governments in July 2024[157]. In actual fact, in a swift reaction, the Independent Corrupt Practices and other Related Offences Commission (ICPC), at the 6th Annual General Assembly of the Network of Anti-Corruption Institutions in West Africa (NACIWA), announced to *pursue anyone who defies Supreme Court Ruling*[158]. Two years after however, and the *Ruling* is still just on paper!

Withholding information concerning the various Ecological Fund-supported Projects were repeatedly encountered at the study locations of all the case studies, as earlier mentioned. This is also contrary to another Supreme Court ruling of April 11, 2025, which delivered a landmark judgement, affirming that the Freedom of Information (FoI) Act is applicable to all tiers of government in Nigeria, including all the 36 states of the federation[159].The Act translates Freedom of Information as being a national law and an accountability tool in practice but State Governments still resist releasing information on projects supported with public funds, thereby, making CSOs face major hurdles in demanding accountability and transparency.

Certain compromising roles of special-purpose Agencies like NDDC further complicate accountability as well. In spite of NDDC receiving 50% of the Ecological Fund allocations from Niger Delta States, the Agency does not prioritise ecological projects for which the funds were intended; rather, focuses on other developmental or politically-visible interventions. This creates wrong and undue institutional overlap and diffusion of responsibilities, where no actor can be held specifically accountable for defective ecological outcomes and/or failures. The consequential implications are mostly indicative of the fact that institutional frameworks, particularly, the weak LGA autonomy, opacity in states' budgeting, and poor ecological prioritisation by regional entities like NDDC may indeed constitute systemic barriers to accountability and effective Ecological Fund utilisation.

4.5.3 on Project Outcomes and Relevance

The interview with Policy Alert on project outcomes and relevance as accountability and transparency tool, through assessments of Ecological Fund-supported projects, also revealed that ecological challenges in many communities remain unaddressed or deprioritised. Instead of distributing allocated funds to match the ecological needs of multiple LGAs, State Governments often concentrate interventions in politically-strategic areas usually, state capitals or locations where elites seem threatened[160]. Community-level problems like farmland loss, flooding, and gully erosion, are often ignored by the State Governments, while *prestigious* projects absorb disproportionate attention and funding, mostly for political patronage. As a result, many LGAs,

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157 Unwana, J. (2025). The Supreme Court Grants Local Government Autonomy: Where to go from here? SSRN, doi.10.2139/ssen.5397205

158 Independent Corrupt Practices and other Related Offences Commission (ICPC) (2024), Local Govt autonomy: we will pursue anyone who defies Supreme Court Ruling – ICPC Chair. ICPC, August 28, 2024. https://icpc.gov.ng/local-govt-we-will-pursue-anyone-who-defies-supreme-court-ruling-icpc-chair

159 Premium Times (2025). Freedom of Information (FoI) Act applicable to 36 states, Supreme Court rules. April 11, 2025. https://www.premiumtimesng.com/news/787268-freedom-of-information-foi-act-applicable-to-36-states-supreme-court-rules.html

160 Sustainable Energy for ALL. (2024). Nigeria Energy Transition and Investment Plan. https://www.seforall.org/our-work/initiatives-projects/energy-transition-plans/nigeria#:text=The-Government-of-Nigeria-officially

like in the case of Akwa Ibom of South-South region, though, with acute ecological problems are left without appropriate interventions; thus, deepening environmental risks and creating new hazards in their communities, such as, ravines becoming landfill sites.

The Akwa Ibom ravine case is illustrative of how climate-related adaption funds ought not be inappropriately utilised. The State Government attempted to justify the conversion of the funds allocated to address gully erosion, to construction of a resort; notwithstanding, the project still sidelined more urgent ecological crises affecting the coastal LGAs. These signal not only weakened prioritisation of ecological interventions, but also, disconnection between Ecological Fund Projects and actual community resilience. The general implication is that project outcomes often fail to align with the purpose of Ecological Funds. According to Policy Alert also, without stronger community inclusion and needs-based allocations, Ecological Fund-supported Projects risk being symbolic or misdirected, leaving vulnerable communities further exposed.

4.5.4 Recommendations from Policy Alert

Based on previous and further engagements with Policy Alert, the following recommendations, which align with broader Climate Adaptation Finance accountability objectives were provided:

- ✓ **Time-Series Analysis of Fund Allocations:** Tracking of FAAC disbursements for Ecological Fund-supported Projects over multiple years, to establish patterns of disbursement and corresponding implementations, and highlighting disparities between allocations and actual projects.

- ✓ **Strengthening of LGA Autonomy:** Implementing the Supreme Court judgment mandating direct fund transfers from the State Government to LGAs, to ensure ecological allocations for specific projects reach, and are judiciously expended on corresponding projects at the LGAs.

- ✓ **Using FoI as an Assessment Tool:** CSOs and media should intensify use of the Freedom of Information Act to demand for project-based data from States and Federal MDAs, leveraging the Supreme Court ruling that FoI applies nationally.

- ✓ **Citizen-Driven Budgeting:** Building the capacity of communities to prioritise ecological needs during budgeting processes, and ensuring their voices are reflected in fund allocations.

- ✓ **Advocating for NDDC reform:** Pushing NDDC to align its mandate and spending with ecological priorities, rather than broader, politically-expedient development projects.

The interviews with Policy Alert shed additional light on a central paradox of Ecological Fund Governance in Nigeria, as related to its use in promoting climate resilient ecological development. It has been confirmed that, indeed, fund allocations may be transparent at the Federal Government level, however, the utilisation becomes opaque and distorted at the State and Local Government levels, a very critical barrier to climate adaptation finance accountability. Weak institutional capacity, political interference, and lack of community participation prevent such funds from being put into judicious use, and from achieving the intended intervention outcomes. All these malpractices therefore, directly reinforce the research's objective on mapping barriers to climate adaptation finance accountability, and identify some of the vital reforms that are needed to make

climate adaptation finance more effective and equitable across different ecological zones of the country.

4.6 Perspectives from Connected Development (CODE)

Similar to the approach adopted for Policy Alert, the following analyses for CODE also draw from findings of the key informant interviews, applied the study's three approaches: expenditure verification, institutional capacity, and project outcome.

4.6.1 On Expenditure Verification

As it is, CODE works with its *Follow the Money* model, which sheds light on how ecological funds flow, and are used. From the conversations, it was established that at the Federal Government level, allocations are visible through FAAC reports, but once the money reaches the States and LGAs, tracking becomes quite difficult, due to the following:

- **No Clear Documentation on Ecological Funds at Sub-National Level**: Federal disbursements are mostly on records, but the states rarely provide clear line items in their budgets showing how Ecological Funds are expended. Instead, such Funds often appear as lump sums in the State budgets, merged with other budget items, or hidden under unrelated projects.
- **Difficulties Linking Ecological Funds to Corresponding Projects**: In practice, a state may claim to have received Ecological Funds for an erosion control project, but that same project may also show up under Federal Government funding, State allocations or even Donor-funded interventions, which makes it almost impossible to verify the actual source of specific projects' funding.
- **Use of Ecological Funds Beyond Climate Needs**: It is observed that sometimes, Ecological Funds are spent on projects that are not directly linked to climate adaptation or mitigation. This therefore, weakens accountability, and creates the impression of a *slush fund* for the State Executives. This insinuation was depicted in an earlier report that stated the following finding:

> *People are now beaming the searchlight on the Borno State government. It received N816.34 million from the ecological fund between January and June 2024. The previous year, 2023, it received N749.68 million for the same period (January–June). However, out of this fund, it was only able to spend less than 2% on ecological projects. According to Nairametrics.com, Borno earmarked N1.653 billion for flood control in its 2024 revised budget. However, it has only spent N20 million so far in 2024—representing only 1.2% of the budget for erosion and flood control. In fact, 2023 was worse; there was zero expenditure on ecological projects. In that year's budget, N1.042 billion was allocated for flood and erosion control, but no funds were disbursed or spent for this budgetary allocation throughout the entire year. One then asks, if the government spent such a paltry sum on the environment, what else was it spending money on? Of course, one's spending bias is indicative of their priority.*

- **Lack of Ecological Funds Budget Tagging**: Most States in the country do not tag their budgets to indicate which projects are funded by the Ecological Fund allocations, unlike in Lagos State, where budget tagging is practised[161]. Climate budget tagging systems can be institutionalised by responsible Ministry of Finance, to enhance transparency around the use of public funds for climate, and to identify existing funding gaps relative to costs of Nationally Determined Contributions and National Adaptation Plan. It is also a means of convening different Actors together, to prioritise climate change amongst wider spending priorities. Absence of tagging translates to the Citizens, CSOs, Independent Observers, and even Auditors, not being able to easily measure value-for-money or compare prepared budgets with specific projects.

The major implication of the above identified gaps is that, although funds can be traceable at the point of Federal Government disbursement, opacity sets in once such funds get into the State Government systems; thereby, blocking effective expenditure verification, and undermining public trust.

4.6.2 Institutional Capacity (CODE)

The interview with CODE also highlighted the following serious institutional and coordination weaknesses that limit proper utilisation of the Ecological Funds:

- **Insufficiency at the State MDAs:** Many State Ministries of Environment and other relevant MDAs often lack the capacity to classify, design, and monitor climate-related projects. Without training, tools, or clear systems, ecological or climate-related projects are poorly planned, while accountability is also weak.
- **National Coordination Failure:** The NCCC, established under the Climate Change Act of 2021, is supposed to align climate actions across all the levels of government. Yet, there is little evidence that NCCC coordinates Ecological Fund spending or ensures states with similar challenges collaborate. Instead, States act independently in silos, and mostly duplicating efforts; thus, missing opportunities for joint actions.
- **Fragmentation of Funds**: Nigeria is yet to have a National Climate Fund, as enshrined by the provision of the Climate Change Act. Furthermore, it is not clear if the Ecological Fund will be integrated into the National Climate Fund, which may further weaken oversight, create duplications, and leave room for political interferences.

The interview with CODE further revealed serious institutional and coordination weaknesses that continue to undermine the effective use of the Ecological Fund. At the states, many State Ministries of Environment and other related MDAs lack the technical capacity and systems needed to classify, design, and monitor climate-related projects; thus, making implementations weak, and accountability minimal. At the Federal Government level, the NCCC, created under the 2021 Climate Change Act, to drive coherence across all tiers of government, has yet to demonstrate clear oversight of Ecological Fund spending or foster collaborations among states that face related climate risks. Instead, states often work in isolation, leading to duplication/overlapping, and

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161 *Budget Tagging Experience in Lagos State*, *A Report On The State Of Climate Finance In Nigeria By Code*. Chapter 5, https://www.connecteddevelopment.org/wp-content/uploads/2025/01/State-of-Climate-Financing-Nigeria.pdf

inefficient address of climate hazards. More so, absence of a fully operational National Climate Change Fund, and uncertainty over whether the Ecological Fund could be integrated into it, further fragments the financing landscapes, and increases the risk of political interferences. Taken together, these gaps make it difficult to ensure that Ecological Funds are managed transparently, spent efficiently or directed towards Nigeria's real climate adaptation priorities.

4.6.3 Project Outcomes and Relevance to Communities

Information shared during the interview with CODE as well, suggested that Ecological Fund Projects often fail to deliver lasting or meaningful outcomes for the vulnerable communities they are meant to protect, and several patterns stand out on that observation.

First and foremost, **community engagement remains weak and superficial**. While governments and agencies often direct that Stakeholders' Consultations take place, these are rarely meaningful. Meetings are typically organised in hotels or urban centres far from the affected communities, with little attempt to integrate the lived experiences of those most at risks. This aberrant top-down approach sidelines the local voices, and commonly results in projects that do not align with real community needs or in manners needed.

Secondly, **responses to ecological crises are reactive rather than anticipatory**. Projects are often initiated only after Host Communities have lodged repeated complaints or staged protests, rather than the projects being implemented through proactive planning, based on authentic and appropriate risk assessments. The Ayetoro Case study is a typical, highly pathetic scenario. A sinking Community, which may ultimately affect the entire Ondo State, had been on its knees for more than three decades, only to have illogical sand-filled package, like children moulding sandcastles on the beach.

Thirdly, there is consistent **disconnect between official interventions and local adaptation practices**. As highlighted by the key informants, many Host Communities have already developed their own innovative, low-cost ways of coping with erosion, flooding, and other ecological threats. For instance, the Ayetoro Community repeatedly constructed local wood-embankments, out of desperation for survival. However, Government Agencies rarely draw lessons from the indigenous practices or integrate them into larger-scale interventions; and consequently, resulting in projects that are more expensive, sometimes, poorly-suited to local realities, and less likely to be sustained.

Fourthly, **tracking and attribution of outcomes is largely absent**. Since Ecological Fund expenditures are not usually tagged or linked to specific indicator projects, Host Communities cannot tell whether improvements in resilience, such as, better drainage systems or reduced flooding, are the direct results of the specific Ecological Fund Projects or those projects financially sourced from other interventions. This persistent lack of climate finance visibility weakens both transparency and impact evaluation.

These analysed study findings point to the fact that, without genuine, holistic engagements, proactive planning, and transparent climate financing tracking, communities risk remaining passive recipients, instead of active partners in climate adaptation, and the resulting interventions. This undermines local ownership, reduces trust in government, and limits the long-term sustainability of climate adaptation interventions.

4.6.4 Recommendations (CODE)

Following the in-depth interviews with CODE, further practical recommendations, which align with both the barriers identified, and existing policy frameworks, are as follows:

- ✓ **Introduction of Budget-Tagging and Tracking Mechanisms at State Government**: This will allow ecological projects to be linked directly to specific corresponding disbursements, making it easier to monitor intervention projects, in *value-for-funds* manners. Lagos State model may be worth replicating or modified, for better overall outcomes.
- ✓ **Strengthening Institutional Capacities of MDAs**: State Governments should equip Environment and Planning Ministries with appropriate digital tools, and specialised trainings for proper classifying, designing, and monitoring of ecological and climate-related projects. This can address the recurring issues of projects' funds mismanagement, budget padding, and projects/funds duplications.
- ✓ **Enhancing NCCC's Coordinating Role**: Under the Climate Change Act, the NCCC must ensure that Ecological Fund Projects are integrated into the broader National Climate Fund that will be established. This will improve coherence, reduce duplication of funds or projects, and enable joint resource mobilisation by neighbouring States that face similar ecological or climate-related risks.
- ✓ **Prioritising Adaptation over Short-Term Mitigation**: CODE also stressed that adaptation projects like flood management, erosion control, and community resilience building, often provide long-term mitigation benefits as well. Redirecting ecological resources toward adaptation would therefore, align with Nigeria's NDC and international best practices.
- ✓ **Institutionalising Genuine Community Engagements**: Governments should engage communities directly, document indigenous knowledge, and incorporate their inputs into ecological, climate change adaptation and mitigation, as well as, other planning, to ensure interventions are relevant, cost-effective, and sustainable.
- ✓ **Improving Accountability through CSO-Media Coalitions**: Since many FoI requests on seeking information and clarifications go unanswered, CODE suggested louder advocacy, naming-and-shaming, and stronger CSO-Media alliances, to pressure government into financial and overall accountability and transparency.

4.7 Community Members' Perspectives on Ecological Fund Projects in Borno, Niger, and Ondo States

One of the most important dimensions of this study was to understand how Ecological Fund–supported projects critically impact the indigenous people who live within such project locations. Through the community scorecards administered on the local Leaders, as well as, household surveys conducted among residents in Ecological Fund–supported Project host communities, the research sought to understand the perception of communities about the interventions. These data-based insights helped to also highlight, not just whether projects were delivered, but also, how they were understood, valued, and sustained, at the Community level.

4.7.1 On Expenditure Verification

According to CODE, most Host Communities were actually aware that the intervention projects in their domains were government-supported, the sources of financing were however, poorly understood. Nearly 60% of the respondents attributed such projects to the Federal Government, but others assumed the projects were State-led or Local Government interventions, while some even believed such projects were NGO-supported. Only very few members of the host communities linked the project interventions directly to the Ecological Funds. This suggests that even, when project indication boards are installed at project sites, like that depicted in figure 5; such boards do not necessarily enlighten about the Ecological Funds' roles in the affected Communities. The community leaders also raised concerns regarding key processes like Environmental Impact Assessments (EIAs), which were either not conducted or not shared publicly before project implementation. These lack of clarity on both project financing and processes, mirror wider national-level challenges around transparency, and undermines accountability to Host Communities in particular, and the entire Citizens in general.

4.7.2 Institutional Capacity and Project Delivery

Based on responses of the KIIs and other Respondents interviewed during the case studies; with the exception of Ayetoro Community in Ondo State, most other projects in Borno and Niger States were delivered on time, and to a reasonable quality. About 90% of the community leaders in Borno and Niger States confirmed that completed interventions in their Communities started and ended within time schedule, while 72% rated the quality of concerned projects as "good", in terms of durability and safety. These suggested that the implementing contractors and supervising agencies may have been able to mobilise resources effectively from the initial to the final stages of construction. Meanwhile, divergence of views emerged when the host communities spoke about what happened after completion of the funded projects. In Borno State, for instance, community leaders complained about incomplete phases and absence of follow-up on the projects, leaving some erosion control systems unfinished. They also questioned whether proper technical assessments had been conducted before projects commenced and why long-term maintenance and adaptation planning remained absent. The call for capacity building of desk officers to monitor projects for sustenance may also point to a weakness in institutional capacity.

4.7.3 Project Outcomes and Community Relevance

The host communities of the selected case studies, with the exception of Ayetoro Community in Ondo State, broadly agreed that the intervention projects were mostly necessary and relevant, as 90% of the leaders interviewed confirmed that interventions aligned with real ecological needs of their communities. Beneficiaries also frequently pointed to improvements like easier movement, reduced flooding, cleaner surroundings, and safer access to neighbouring areas. These positive outcomes indicated that when projects are appropriately implemented, they can address pressing local problems. Yet, the benefits were undermined by two recurring issues. First, consultation was limited; with only 54% of the Leaders reporting that their Communities were engaged during project planning, while Residents described their roles largely in terms of providing low-skilled labour, rather than contribution of ideas towards the intervention projects. Also, some projects, particularly, in Niger and Borno States were already deteriorating, just few years after completion. Some of the communities complained of drainage systems breaking down as well as persistent flooding, at locations where second phases of intervention projects were not executed. These gaps

between relevance and sustainability further highlight how communities are left with partial solutions to long-term problems, specifically induced by climate change effects.

Communities leaders and residents were clear about what could be done better in their various communities. From Ramat Polytechnic, Borno State to the other communities in Bida and Suleja, Niger State, there were particular calls for:

(i) More extensive drainage networks;
(ii) Governments to ensure complete delivery of phases of intervention projects
(iii) Communities to be meaningfully involved, right from the planning stages of intervention projects, rather than as an *afterthought*.

In addition, there were emphases on project maintenance not to be treated as optional, and that officials at the LGAs should be well-trained, while resources must be able to sustain intervention projects. Finally, community stakeholders urged clearer project designations and communication, so that Ecological Fund projects are publicly identified, and as such, making it possible for citizens to hold the federal, sates, and local governments accountable for the streams of climate finance. The case of Ayetoro in Ondo State however, highlights the deep gaps between disbursed Ecological Funds and the lived reality of communities facing existential climate threats and risks.

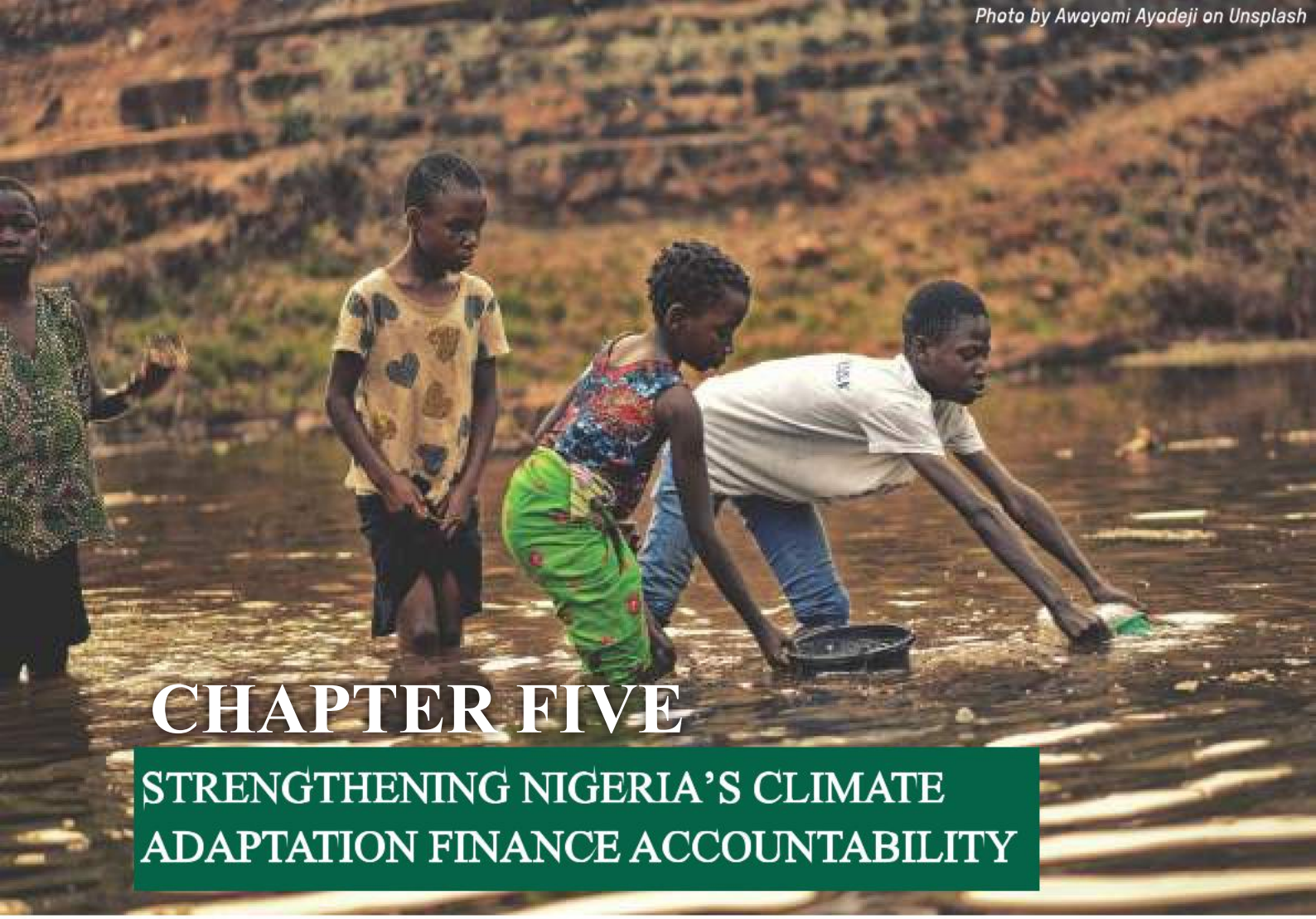

Photo by Awoyomi Ayodeji on Unsplash

CHAPTER FIVE

STRENGTHENING NIGERIA'S CLIMATE ADAPTATION FINANCE ACCOUNTABILITY

Climate change is a global inter-governmental complex challenge, with its influence over various components of the ecological, environmental, socio-political, and socio-economic disciplines[162,163]. Primarily due to climate change effects, floods are also intensifying globally, with devastating impacts on lives and economies[164]. Climate change mitigation and adaptation approaches has therefore, been the most important means of addressing global climate change threats and the dreadful implications, to ensure global sustenance. These interventions cannot however be possible without appropriate climate financing, which must be harnessed through strict climate finance accountability and transparency.

5.1 Measures to Address Climate Adaptation Financing Failures in Nigeria

Enhancing the accountability of climate adaptation finance for developing countries requires strengthening transparency frameworks, improving domestic governance, and implementing performance audits. Key policy actions include establishing clear rules and responsibilities for tracking finance accountability, ensuring projects align with national priorities, developing

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162 Filho, W.L., Azeiteiro, U.M., Balogun, A-L., Setti, A.F.F., Mucova, S.A.R., Ayal, D., Totin, E., Adeleke, M.L., Kalaba, F.K. & Oguge, N.O. (2021). The influence of ecosystems services depletion to climate change adaptation efforts in Africa. Science of The Total Environment, 779, 146414. doi.10.1016/j.scitotenv.2021.146414

163 Feliciano, D., Recha, J., Ambaw, G., MacSween, K., Solomon, D. & Wollenberg, E. (2022) Assessment of agricultural emissions, climate change mitigation and adaptation practices in Ethiopia. Clinical Policy, 1–18.

164 Curtin, D. & Meijer, A. J. (2006). Does transparency strengthen legitimacy? A critical analysis of European Union policy documents. Information Polity: The International Journal of Government & Democracy in the Information Age, 11(2), 109-122.

common accounting methods, and utilising independent audit institutions to measure effectiveness of climate expenditures against intended outcomes. Developing countries also need to strengthen their own domestic enabling environment to manage and utilise the climate finance effectively. The primary channels currently employed in the emerging adaptation finance clearly indicates in a wide gap in finance governance in climate adaptation intervention projects relevant to specific ecological contexts. The need for increased participation in high-level decision-making, and direct access to information on adaptation funds-supported projects cannot be overstressed.

Summarily, addressing intervention project failures thus, require modest but enforceable initiatives and changes, including but not limited to:

(i) publishing project-level finance;
(ii) mandating independent verification;
(iii) empowering community members to monitor;
(iv) strengthening procurement and institutional coordination; and
(v) Tying spending to measurable outcomes.

Implemented together, the afore-mentioned initiatives would definitely produce far more protection per Naira spent and restore trust between communities and the concerned institutions meant to protect the intervention projects. Several measures in addressing the failures of Climate Adaptation Financing are highlighted below.

- **Mandating and Publishing Project-Level Financial Disclosures for Ecological Fund Projects:** This is an action that could address the challenge of inability to tie projects cost on paper to corresponding physical intervention outputs. It is required that the Ecological Fund Office and implementing agencies including regional development entities like the NDDC and State MDAs, publish, for each funded project; (a) contract award documents; (b) payment schedule, and actual disbursements; (c) interim completion certificates and final completion reports, and (d) independent post-construction inspection reports. The relevant information should also be digitalised and linked to the project geo-coordinates. In these regard, project-level public disclosures could close the gap between budget lines and on-ground reality, and also enable CSOs, Media, and Communities to verify claims.

- **Standardising and Enforcing Independent Physical Verification Protocol Before Payments:** One of the major factors responsible for limited accountability in Nigeria's Climate Adaptation Finance framework is payments being made for awarded projects in spite of non-delivery or delivery of substandard work. To address such challenge, it is imperative to introduce a binding rule that, no final payment (or a substantial tranche) is released without certified, independent physical verification (third-party Engineers or/and accredited Community Monitors), documented with geo-tagged photos and signed inspection reports. Project Fund Donor(s), and the Accountant-General's Office should also endorse such recommendation as a conditionality. Such an independent verification will deter project contractors from the habit of carrying out incomplete or shoddy projects and also provide clear evidence in situations of disputes.

- **Strengthening Local Participations and Creating Community Monitoring Committees:** To address the challenge of unethical top-down implementation and weak community voice representations, locally-constituted once-for-all *ad hoc* (to avoid compromises), monitoring

and evaluation committees are extremely necessary. Such committees should include representatives of traditional authorities, women groups, youths, LGA representative, and CSOs for project oversight, particularly, shoreline/erosion/flood projects, especially, with respect to the cases considered in this study. Members of the Committees should receive basic monitoring and evaluation trainings, and appropriate access to transparent projects documentation. The rationale being that, local monitors will help to spot deviations early, represent community priorities, and also create official channels for grievances and remedial actions.

- **Utilising Public Procurement Safeguards for Repeat Poor Performers:** To prevent contractors from producing substandard and unsustainable projects after being mobilised or even, being fully paid, it is imperative to enforce stricter procurement checks, through technical capacity and track-records, as well as, adopt debarment for contractors that fail to deliver on major ecological protection projects. In addition, procurement records should be made public, to ensure that selected contractors are competent and credible, for reduction of risks of failed projects, and also protect public funds.

- **Leveraging Freedom of Information (FoI) Act, Open-Budget Tools, and Time-Series Disbursement Analyses:** Addressing the opacity around how Ecological Funds allocations are utilised in State budgets require that CSOs and the Media regularly have access to FAAC and Open Treasury data to construct time-series on Ecological Fund receipts and compare them against reported project expenditures as well as physical verification. It is pertinent to use FoI strategically where data gaps persist, and raise public interest litigation only when necessary. The rationale for this action is that time-series analysis allows identification of specific patterns. For instance, consistent under-spending or diversion of fund allocations can be addressed by providing an evidence-based reports for advocacy or/and legal actions.

- **Clarifying Institutional Roles and Improving Coordination:** Fragmented roles and weak coordination across relevant agencies remain major challenges to climate adaptation finance in Nigeria. To address these challenges, the National Climate Change Council (NCCC) should issue clear guidance on how the Ecological Fund and regional bodies (like NDDC) align with national adaptation priorities (NDC/NAP). A review of NDDC's ecological prioritisation is necessary to ensure its portion of the fund serves explicit adaptation goals. This is because effective central coordination reduces duplication, increases strategic use of funds, and helps pool technical resources for cross-border ecological problems.

- **Piloting a *Rapid Response* Cost-Plan for High-Risk Coastal Communities:** To address urgent and climate change existential threats where slow project cycles fail to protect lives and property, there is need to design a rapid-response, small-grant window (with strict accountability) that fast-tracks technically robust, community-led solutions (e.g., emergency revetments, sand-bagging with engineering oversight) while longer-term, larger investments are prepared. The rationale for this initiative is that a rapid window reduces immediate risk while longer-term procurement and verification systems are activated.

- **Linking Project Funding to Measurable Outcomes and Post-Implementation Monitoring and Evaluation:** Within the country's climate adaptation finance accountability framework, projects are often declared "*completed*", without evidence of community impact(s). To address this serious challenge, it is imperative to develop and introduce outcome

indicators for ecological fund-supported projects (for example: reduction in flooded households, meters of shoreline protected lasting beyond X years, restored hectares) and produce post-implementation M&E reports at 6 and 18 months. These reports must be made public. The rationale is to move from input-based to outcome-based assessment, ensure that there is value for money and that money spent delivers impact over time.

5.2 Post-Field Study Findings Validation and Recommendations by Critical Stakeholders

Post-field study findings validation brainstorming among critical stakeholders generated additional submissions, recommendations, and implementation strategies, on enhancing accountability of climate adaptation finance in Nigeria. While noticing that unequal economic power dynamics in States can be definitive in accessing and implementing Ecological Fund-supported ecological interventions, aligning State policies with national policies was found to be quite fundamental to addressing such issue. Furthermore, holistic sharing of necessary data on climate impacts and interventions among States, particularly, those States with same or similar ecological challenges; for instance, coastal States, arid States, etc. In addition, there should be harmonisation of different, but related data, for presentation of more holistic data, such as unified dashboards for information, which the Media/Press can even highlight for better awareness by the particular host communities and the general public. It was also noted that State governors taking sole credits for joint State-Host Communities Projects or projects funded by Host Communities Trust / Boards is a very disturbing dynamics and needs to be addressed.

Allocation of Ecological Funds are mostly not transparent; however, an important means of tackling such issue can include public verification of budget and expenditure; community development agreement; institutional capacity preparedness; host communities' awareness and understanding of their needs in terms of climate change adaptations; justifications and assessments of impacts / benefits of projects; aligning procedures of Ecological Fund coordinating authorities with international best practices; implementation of adaptation finance focal points and hubs; synergised communities adaptation with mitigations for broader positive impacts and better coordination; prioritisation of bottom-up interventions; multi-layered (but not duplicated) community engagements; communities' awareness of every component of the ecological projects, funding, implementation, processes, and tracking, global goals, etc., as a participation model, .

There are presently no established frameworks on related budgeting at the national level to be able to easily track climate change adaptability financing – a key reason for overlapping and diversions of projects funds. Community ownership is crucial as well as interrogation of accountability and transparency on Ecological funding by relevant anti-corruption agencies and other actors such as climate funds donors, CSOs, and host communities. Consistent involvements from the point of calls for each project until implementation and commissioning of projects by all relevant Stakeholders are necessary. Regulators must also evaluate end-users' phases of implemented projects even after commissioning.

To further enhance accountability and transparency towards Ecological Fund-supported projects, incentivisation of Ecological Fund-supported project contractors/executors and evaluators for continued tracking as well as post adaptation-research transition plans are essential, to further enhance regulatory processes. There should as a matter of principle be streamlining of climate funding into a Board with well-structured governance while fostering collaborations (in the form of coalitions) that can harness diverse strength into Climate Adaptation Finance Consortia. More

so, an independent agency solely responsible for data collation on every awarded contracts, projects, and other interventions is encouraged as well.

Furthermore, institutional and structural reforms can enhance accountability of climate adaptation finances in Nigeria especially through data disclosures and publication of assessments, ensuring transparency in financial flows, improving awareness of projects, mitigation of project risks, public validation of adaptation projects/citizens projects, host community trust process. In addition, prioritisation of Ecological Funded projects need for standing special stakeholders forum consisting of specific Stakeholders like, as Ministry of Budget and Planning, Bureau of Statistics, Lawmakers, especially, those in Oversight & Appropriation Committees, CSOs, for nation-wide monitoring & evaluation of the climate fund and projects.

The stakeholders' dialogue underscored the need to strengthen civil society organizations by deepening community ownership of interventions. This includes prioritising community-driven projects, ensuring meaningful community representation in ecological fund project boards (including rights of reply or dedicated seats), enabling community presence at state budget presentations and legislative sessions, and recognising community-defined problems and priorities. Participants also highlighted the need to address the behavioural mindsets of both politicians and communities, and to deliberately incorporate the private sector into climate adaptation efforts. These measures are critical to reducing politically driven intervention projects.

Transparency is fundamental to effective climate governance. When external transparency is compromised, it becomes difficult to assess internal transparency[165]. However, this assessment is more feasible where governance structures and procedures align with international standard practices. Ultimately, transparency as gateway to better forms of climate governance.

[165] Moon, M.J., Welch, E.W. & Wong, W. (2005) What drives global e-governance? An exploratory study at macro level. Paper presented at the Proceedings of the 38th Annual Hawaii International Conference on System Sciences (HICSS'05) – Track 5, Island of Hawaii (Big Island), 03–06 January, 2005.

APPENDIX

The projects undertaken by the Ecological Fund Office were reported by the Nigeria Extractive Industry Transparency Initiative (NEITI) between 2017-2019 are as enlisted below. The case studies highlighted in this study were mostly drawn from this sampling frame. A more comprehensive list of projects (2015 – 2022)[166] can be found on the Ecological Fund website. It is however to state that key information including project reports and other information that adequately documents the Ecological Fund-support project were surprisingly missing as at the time of this report.

Table 8: LIST OF PROJECTS EXECUTED FROM 2017 TO 2019 (Source: NEITI)

S/N	Project Title	Location (LGA/LG)	State	Contract Amount (₦)	Status of Project Execution
1	Remediation of Warri Refinery (Phase II).	Warri	Delta	1,392,251,213.00	Completed
2	Kwoi Erosion and Floor Control Project at Jaba.	Jaba	Kaduna	899,452,564.50	Completed
3	Mubi Flood/Erosion Control Works and River Yalzaram Training, Phaze 1.	Mubi	Adamawa	1,354,275,660.90	Completed
4	Gadan Toro to Market Road Erosion Control works, Toro.	Toro LGA	Bauchi	288,560,986.88	Completed
5	Adiabo Okutikang Beach Gully Erosion Control Works	Adialo	Cross River	826,482,333.23	Completed
6	East of Kumo General Hospital to Jauro Musa Stream Gully Erosion Control Project.	Jauro Musa.	Gombe	231,533,642.41	Completed
7	Ganye-Yelwa Road Erosion and Flood Control works, Ganye.	Ganye LGA	Adamawa	246,536,998.30	Completed
8	Azare Township flood and Erosion project, Gwaram.	Azare	Bauchi	295,664,486.04	Completed
9	Tsoho Gwaram Erosion and Floor control Project, Gwaram.	Gwaram LGA	Jigawa	314,545,948.51	Completed
10	Soil Erosion Control and Road Improvement Works, Yalenguruza	Yalenguruza	Gombe	468,159,029.71	Completed

[166] Ecological Project Office (2022). List of Ecological projects from 2015 to 2022 from the web site of the ecological fund office: https://ecologicalproject.gov.ng/wp-content/uploads/2022/11/EPO-PROJECTS-FROM-MAY-2015-OCTOBER-2022.pdf

11	Channelisation and flood control of Projafo River, Ikirun	Ikirun	Osun	414,346,234.31	Completed
12	Ganye-Dabora-Daksam Road Erosion and Flood Control Works, Ganye LGA and Reconstruction of Jada Water Works System	Ganye	Adamawa	431,538,058.23	Completed
13	Erosion and Flood Control in Bogoro.	Bogoro LGA	Bauchi	340,871,065.76	Completed
14	Erosion and Flood Control at Nda, Nnobi, and Agbor, Idemili LGA	Idemili	Anambra	757,477,457.00	Completed
15	Sabke/Dutsi and Mashi Water Supply Project	Dutsi	Katsina	1,735,272,435.33	Completed
16	Erosion/flood Control of Rice Field, Shanga.	Suru LGA	Kebbi	2,141,161,472.33	Completed
17	Erosion/flood Control of Rice Field, Shanga.	Shanga LGA	Kebbi	97,865,381.25	Completed
18	Gully Erosion Control Works at 2,141,161,472.33 Federal Government College, Otoi	Otoi	Benue	103,595,029.28	Completed
19	Erosion/flood Control of Rice Field, Bagudu.	Bagudu LGA	Kebbi	1,125,937,107.97	Completed
20	Channelisation and Desilting of Ogbagba and Okoko Rivers in Osogbo Phase I&II	Oshogbo	Osun	1,157,791,992.86	Completed
21	Ecological Challenges at the Federal University, Ndufu Alike Ikwo	Ndufu	Ebonyi	1,498,983,273.38	Completed
22	Erosion Control of the Drainage Basin at Ahmadu Bello University Lake/Dam, Zaria	Zaira	Kaduna	656,975,783.78	Completed
23	Abaji Gully Erosion and Flood Control Works, Phase II, FCT, Abuja	Abaji AMAC	FCT	486,405,577.20	Completed
24	Rijau, Dugge, Dukku, T/Magajiya and Genu,Rijua Local Government Erosion and Flood Control Project.	Rijau	Niger	628,362,959.31	Completed
25	Kumo Gully Erosion Site, Anguwan Jauro Sabo, Akko LGA.	Akko	Gombe	321,443,269.09	Completed

26	Amper Flood Hazards and Erosion Control Works, Tarka LGA	Tarka	Benue	302,734,617.15	Completed
27	Gully Erosion Control and Flood Improvement Works at Awlaw, Oji River	Oji -River LGA.	Enugu	890,969,525.54	Completed
28	Erosion Control Works at Odo Alaamo, Ogmomoso.	Ogbomoso	Oyo	989,970,800.67	Completed
29	Gully erosion control and Road Improvement Nasarawa Town. (Phase II)	Lifia	Nasarawa	824,072,833.50	Completed
30	Nkari Erosion Control and Road Improvement Works, Ini.	Ini LGA	Akwa Ibom	810,673,893.75	Completed
31	University of Calabar Erosion & Flood Control Works, Calabar.	Calabar Municipal	Cross River	741,793,618.13	Completed
32	Erosion Control and Channelisation of Okoko River Oshogbo.	Oshogbo	Osun	463,987,000.00	Completed
33	Flood Control and De-silting of Ogbagba in Oshogbo Township.	Oshogbo	Osun	434,991,000.00	Completed
34	Mitigation of Flooding into Uburu Salt Lake and Over 20,000 HA of Rice Farm at Asu-Umunaga	Umunaga	Ebonyi	470,395,218.56	Completed
35	Erosion Control at Federal College of Horticulture, Dadin Kowa.	Dadin Kowa	Gombe	292,979,971.00	Completed
36	Soil Erosion Control and Flood Project at Agenebode/Fugar Erosion Site.	Agenebode	Edo	385,212,914.63	Completed
37	Magama LGA Erosion and Flood Control Project	Magama	Niger	498,765,996.00	Completed
38	Erosion and Flood control at Ifedayo/Boluwaduro/lla.	Ifedayo/lla	Osun	498,619,668.75	Completed
39	Erosion and Flood Control Works at Bulangu Township and Collector Drains Linking Ponds, Kafin Hausa.	Bulangu	Jigawa	210,553,510.00	Completed
40	Erosion and floor Control Works at Makinde Way and Environ.	Idimu	Lagos	378,582,896.74	Completed
41	Amachara Flood and Erosion Control Works	Amachara	Abia	422,271,350.60	Completed

42	Tambuwal-Dogondaji Erosion Works, Sokoto State.	Dogondaji	Sokoto	493,707,845.40	Completed
43	Odolu Community Soil Erosion and Flood Control Project	Odolu	Kogi	497,701,520.93	Completed
44	Erosion and Floor Control Project Aiyeotoro Community	Aiyetoro	Ondo	490,346,032.84	Completed
45	Erosion Control Works, Milango, Bassa	Milango	Plateau	271,000,000.00	Completed
46	Erosion Control Projects at State House Presidential Villa, Abuja.	Abuja AMAC	FCT	703,291,021.47	Completed
47	Bagole-Kofare Erosion Control Works	Bangole	Adamawa	479,705,820.17	Completed
48	Erosion and control Works in Uvu, Askira	Askira.	Borno	342,865,614.42	Completed
49	Gully Erosion and Flood Control, Idumu Osigbudu Street.	Idimu	Delta	221,861,157.53	Completed
50	Gully Erosion and Flood Works at Akpene Eket and its Environs.	Akpene Eket	Akwa Ibom	451,584,486.94	Completed
51	Flood, Channelisation and Reconstruction of Failed Structures along Ijebu-Ode, llese Road via Owa River	Ijebu-Ode LGA	Ogun	450,568,454.00	Completed
52	Abaji Gully Erosion and Flood Control, FCT. Abuja	Abaji AMAC	FCT	390,312,896.09	Completed
53	Erosion and flood control works in Eruwa.	Ibarapa East LGA	Oyo	96,007,975.88	Completed
54	Erosion and Flood Control Works Medical School, Bauchi Town, Bauchi Metropolis.	Bauchi Metropolis LGA	Bauchi	308,837,835.70	Completed
55	Erosion and floor Control Works at Tarka and Guma.	Tarka/Guma LGA	Benue	368,206,100.82	Completed
56	Jalingo Metropolis (kofar Fada) Shetima and Kasuwan Yelwa Areas, Turaki Awards	Jalingo	Taraba	461,366,773.30	Completed
57	Okwe-Obioha Obi-Ebere Road Erosion Control Project	Okwe-Obioha	Abia	292,132,080.98	Completed
58	Erosion and Flood Control at Dumbulun Tsanayawa.	Tsanayawa LGA	Kano	306,235,868.11	Completed
59	Flood and Erosion Control of Damaturu-Balmari-Gashua Road, Damaturu.	Damaturu LGA	Yobe	1,017,712,751.90	Completed

60	Erosion and Control Works/Road Improvement at Kuringafa Ruwansanyi, Malunfashi	Malunfashi	Katsina	44,718,272.63	Completed
61	Gully Erosion/Flood Control & Road Improvement Works at Sokale Community, Dutse Alhaji, Bwari Area Council, FCT	Bwari	FCT	143,162,549.02	Completed
62	Erosion Control Works Along Bauchi-Ningi Road Junction to the Main Campus of Abubakar Tafawa Balewa University.	Bauchi Metropolis	Bauchi	456,456,105.02	Completed
63	Jikwoyi Erosion and Flood Control Works, AMAC	Jikwoyi, AMAC	FCT	342,553,727.25	Completed
64	Stream Erosion Control at Chief Ogungbo Road One River Along Olabisi Onabanjo University Road, Ago Iwoye (Phase 1)	Ago-Iwoye, Ijebu North LGA	Ogun	405,385,144.50	Completed
65	Gully Erosion/Flood Control and Road Improvement Works at Durumi, Mpampe	Mpampe, AMAC	FCT	138,171,396.89	Completed
66	Emergency Works at the Damaged Culvert and Road Improvement Works at Saburi, AMAC, Abuja	Saburi, AMAC	FCT	297,113,043.92	Completed
67	Burga-Gwammadaji Flood and Erosion Control Works, Bauchi	Burga-Gwammadaji	Bauchi	396,152,522.59	Completed
68	Ondo Township Erosion Control Works.	Ondo Town	Ondo	859,255,971.03	Completed
69	Contract For Shoreline Protection, Aleibiri	Aleibiri	Bayelsa	1,198,901,812.50	Completed
70	Erosion Control and Road Improvement Works of 00RA/AAYO River, Oke-Ayo Area, Ilesha	Ilesha	Osun	896,753,666.31	Completed
71	Soil Erosion and Flood Control Works at Projects Development Institute Enugu 9PRODA) Federal Ministry of Science and Technology	PRODA, Enugu	Enugu	853,349,800.43	Completed

72	Flood and Erosion Control Works at Karish Town, Abuja	Karshi, AMAC	FCT	399,778,911.33	Completed
73	Gand, Tukuntawa and Zoo Road Erosion and Flood Control Project, Gandu.	Gandu	Kano	866,295,169.23	Completed
74	Tundun Magayaki/Cemetery Gully Erosion and Flood Control, Sokoto.	Sokoto South LGA	Sokoto	892,758,121.76	Completed
75	Gully Erosion Control at Okwohia Obowo/Ihitte Uboma.	Uboma LGA	Imo	485,942,140.00	Completed
76	Erosion and Flood Control Project at Jimeta Yola.	Jimeta Yola North LGA	Adamawa	218,861,966.79	Completed
77	Construction of Road and Drainage, along Amba-Bassa Road, Kokona.	Amba-Bassa Kokona LGA	Nasarawa	386,072,254.60	Completed
78	Flood and Erosion Control in Gashua and Nguru.	Gashua / Nguru LGA	Yobe	498,431,731.88	Completed
79	Erosion/Flood Control and Road Improvement Works Along Kampani-Kogo Village, Bogoro.	Kampani-Kogo, Bogoro LGA	Bauchi	464,322,752.10	Completed
80	Erosion/Flood Control at Odo-Owa in Oke-Ero.	Odo-Owa, Oke-Ero LGA	Kwara	1,528,355,718.75	Completed
81	Bera-Gokana Stadium-Kpor Town Flood/Canalisation Project, Gokana.	Gokana LGA	Rivers	468,675,692.10	Completed
82	Erosion Control Works at Sarius Palmetum & Botanic Garden in Maitama, AMAC, Abuja	Maitama, AMAC	FCT	385,928,209.41	Completed
83	Evacuation/Reclamation & Establishment of Integrated Solid Waste Management Facility Including Auxillary Works in Kurudu.	Kurudu, Karu	FCT	1,683,987,463.83	Completed
84	Re-Construction of Drainage System in Mai"dua (Phase 1).	Mai"dua LGA	Katsina	1,019,993,336.95	Completed
85	Ikenne Town Flood/Erosion Control Project, Ikenne Town.	Ikenne	Ogun	1,837,457,613.24	Completed

86	Auchi-Fuga Agenebode Road Gully Erosion Control Works.	Auchi-Fuga	Edo	749,304,481.58	Completed
87	Flood and Erosion Control at Jan Bako in Maradun.	Maradun LGA	Zamfara	847,814,900.18	Completed
88	Ote River Channelisation Erosion Control and Access Road, Osin Ekiti.	Osin-Ekiti Oye LGA	Ekiti	768,785,262.01	Completed
89	Idye Basin Flood Control Measure, Markudi	Markudi	Benue	1,161,915,455.59	Completed
90	Flood and Erosion Control Around Ochanja Market, Onitsha	Onitsha	Anambra	820,758,891.23	Completed
91	Police Signpost-FHA Estate Erosion Control and Road Improvement Works, Lugbe, AMAC	Lugbe, AMAC	FCT	498,349,465.64	Completed
92	FO Station Street-Eagles Mind Academy Flood Control Jikwoyi, Abuja-FCT	Jikwoyi, AMAC	FCT	62,459,300.00	Completed
93	Umunze Erosion Control/Flood Control and Road Improvement Works, Orumba.	Orumba South LGA	Anambra	807,628,695.56	Completed
94	Erosion Control Project at State House Presidential Villa, Phase 11, Abuja	Abuja AMAC	FCT	709,814,984.95	Completed
95	Public Service Institution of Nigeria, Abuja	Abuja AMAC	FCT	498,185,619.23	Completed
96	Gully Erosion Control and Road Improvement Works at Agbozu, Umueze Amaba and Methodist Church Compound, Obiohia Uzuakoli	Obiohia, Uzuakoli	Abia	476,008,778.89	Completed
97	Erosion Control and Rehabilitation of Hong Garaha Road	Hong Garaha	Adamawa	1,146,382,000.58	Completed
98	Ogbeche Community Farms Road Erosion/Flood Control, Otukpo LGA	Otukpo	Benue	317,386,101.00	Completed
99	Erosion Menace Control at the Federal Roads Safety Corps Academy, Udi, Udi LGA	Udi	Enugu	329,865,975.00	Completed

100	Erosion and Flood Control Along Abacha Road, Old Karu	Old Karu	FCT	497,452,571.43	Completed
101	Flood Control Project at Enhwe, Isoko LGA	Enhwe, Isoko	Delta	196,147,458.94	Completed
102	Additional Works at the Flood/Erosion Control and Road Improvement Measures at Alor Town Phase 1	Alor Town, Alor	Anambra	80,000,000.00	Completed
103	Erosion Control Works/Road Improvement at Kuringafa Ruwansanyi, Malunfashi (Phase11)	Malunfashi	Katsina	66,294,522.50	Completed
104	Ramat Polytechnic Erosion and Flood Control Project	Maiduguri	Borno	764,552,965.58	Completed
105	Erosion/Flood Control and Road Improvement Works at Federal University, Dutse	Dutse	Jigawa	1,454,247,266.01	Completed
106	Gishare-Talbushi Flood and Erosion Control Project at Dengi, Kanam LGA	Dengi, Kanam	Plateau	727,665,722.60	Completed
107	Erosion Control Bridges/Road Improvement Works at Ashara-Wako, Kwali Area Council, Phase 1	Ahsara-Wako	FCT	1,342,738,695.90	Completed
108	Dredging and Channelisation of Mosafejo Canal, Surelere, Lagos State	Mosafejo, Surelere	Lagos	978,177,965.63	Completed
109	Erosion and Flood Control in Dilapidated Building Infrastructure in Colleges Kaduna Polytechnic	Kaduna	Kaduna	726,050,776.20	Completed
110	Gully Erosion Control Project at Madufa Town, Zaki LGA	Madufa, Zaki	Bauchi	1,490,627,742.48	Completed
111	Ibadan Flood and Erosion Control Works,	Ibadan	Oyo	880,412,662.76	Completed
112	Ibiaku-Unit-Uran Route Erosion Control works, Uruan, Uyo LGA	Uruan, Uyo	Akwa Ibom	1,077,427,420.75	Completed
113	Execution of Dutsi Water supply Project, Phase II, Section II, Katsina	Dutsi	Katsina	256,172,101.92	Completed

114	Execution of Sabke Water supply Project, Phase II, Section I, Katsina	Sabke	Katsina	452,058,919.52	Completed
115	Additional Work on the Erosion Control and Rehabilitation of Hong Garaha Road	Hong Garaha	Adamawa	408,243,139.50	Completed
116	Construction of 3-cell Box Culvert and Road Improvement Works at Abacha Road Karu	Karu	Nasarawa	295,664,486.04	Completed
117	Erosion Control in Ekwetekwe / Ogbunyagu Community, Ezza.	Ogbunyagu, Wzza Ezza North LGA	Ebonyi	418,018,150.46	Completed
118	Bera-Gokana Stadium-Kpor Town Flood/Canalization Project, Gokana LGA, Rivers State, Phase 2	Kpor Town, Gokana	Rivers	200,380,110.26	Completed
119	Erosion Control and Road Improvement Works at Gora-Roguwa Road, Karu.	Gora-Roguwa, Karu LGA	Nasarawa	432,734,034.60	Completed
120	Gully Erosion and Flood Control Works at Federal Government Boys College, Wuye	Wuye, AMAC	FCT	474,094,130.18	Completed
121	Road Improvement Works at Uruata by Port Harcourt Road and Soil Erosion Control	Uruata	Abia	459,124,459.59	Completed
122	Ngomari Airport Erosion Control Works, Jere.	Ngomari, Jere LGA	Borno	450,510,605.00	Completed
123	Jakada Road Flood/Road Improvement Measures, Maddakia Zonkwa, Zango Kataf	Zango Kataf	Kaduna	293,577,930.00	Completed
124	Gully Erosion Works Control Within Bida Town	Bida Town, Bida	Niger	325,751,585.93	Completed
125	Emergency Channelization and Soil Erosion Reclamation at Paraku Crescent Wuse II	Paraku Crescent, Wuse AMAC	FCT	305,888,331.00	Completed
126	Procurement of Incinerator 3nos (18-200 Containerised Medical Incinerator) at NAFDAC Offices	Oshodi, Lagos Mainland, Malali, and	Lagos, Kaduna, and Rivers	271,656,000.00	Completed

		Port-Harcourt			
127	Gully Erosion Control and Road Improvement Works at Army Post Service Estate, Phase 5 Road, Kurudu	Kurudu, AMAC	FCT	566,999,861.93	Completed
128	Onireke Flood Channelisation and Road Improvement Measures, Ile-Ife	Onireke, Ile-Ife	Osun	412,377,986.45	Completed
129	Erosion Control, Construction of Bridge and Road improvement works, Ashara-Wako, Kwali Area Council, Phase 2	Ashara-Wako, Kwali	FCT	1,374,378,471.65	Completed
130	Umuma Isiaku Erosion Control Works, Ideato, Umuma Isiaku.	Ideato South LGA	Imo	385,000,000.00	Completed
131	Construction of Jetty and Shoreline Protection Facilities at Underwater Warfare School (UWWS), Lagos	Apapa	Lagos	618,335,177.23	Completed
132	Road Improvement Works and Construction of Bridge a Dutse Saki Village in Bogoro.	Dutse Saki, Bogoro LGA	Bauchi	962,501,428.46	Completed
133	Erosion Control of Flooded Area/Road Improvement Works in Owo.	Owo LGA	Ondo	885,204,045.55	Completed
134	Flood and Erosion Control in Oyo Town	Owo Township	Oyo	1,247,274,950.25	Completed
135	Uyanga-Ojor-Ifumkpa-Owai Erosion Control and Road Improvement Works, Akamkpa	Uyanga-Ojor-Ifumkpa-Owai, Akamkpa	Cross River	723,953,230.34	Completed
136	Erosion and Flood Control Works at Rigasa Zanfarawa and Gungume Yamma Makabanda Kontagora.	Makabanda Kontagora LGA	Niger	669,273,907.10	Completed
137	Tulu-Tama Flood and Erosion Control Project, Tulu-Tama, Toro.	Tulu-Tama, Toro LGA	Bauchi	301,135,273.00	Completed
138	Ecological Fund Intervention at the Main Campus Phase II Site, ABU, Zaria	Zaria	Kaduna	915,355,525.00	Completed

139	Uromi Road Rehabilitation and Erosion Control Works at Okhele Esan.	Okhele Esan North-East LGA	Edo	360,154,778.00	Completed
140	Erosion Control and Road Improvement Works at Bangshika to Gashaka Road.	Banshika / Gashaka	Adamawa	382,696,676.91	Completed
141	Flood and Erosion Control Works at Kazaure.	Kazaure LGA	Jigawa	699,819,247.64	Completed
142	Construction of Reinforced Concrete Drains and Land Reclamation Works at Suleja, Niger State	Suleja	Niger	488,188,578.47	Completed
143	Gully Erosion and Road Rehabilitation at Dutsen Makaranta, Bwari Area Council, FCT	Dutsen Makaranta, Bwari	FCT	398,955,611.25	Completed
144	Road and Storm Water Drainage at the Federal College of Education, Yola	Yola North LGA	Adamawa	937,319,478.00	Completed
145	Erosion Control Works at Odugbo Community along Opkokwu Stream.	Opkokwu, Apa LGA	Benue	222,549,609.98	Completed
146	Erosion Control and Rehabilitation Works along Rimi Zayam, Poichi and Gwalfadako River Bridge, Toro.	Rimi Zayam, Toro LGA	Bauchi	484,500,000.68	Completed
147	Construction of Drainage Structures and Road improvement Works at Okemesi.	Okemesi, Ekiti West LGA	Ekiti	296,630,207.30	Completed
148	Establishment of Integrated Industrial Pollution Management Facility in Chalawa, Sharada and Bompai Industrial Areas of kano	Sharada / Bompai Kano	Kano	2,618,852,350.56	Completed
149	Flood and Erosion Control and Road Improvement Works in parts of Nnobi, Alor and Umudiaokka Towns in Idemili/Dunukofia.	Idemili / Dunukofia LGA	Anambra	951,776,019.08	Completed
150	Ecological Challenges at the Federal University, Wukari.	Wukari	Taraba	882,730,765.35	Completed

151	Flood/Erosion Control Works at Federal Teaching Hospital, Abakaliki	Abakaliki	Ebonyi	298,264,176.00	Completed
152	Erosion Control Works at Dekina Town, Dekina.	Dekina Town, Dekina LGA	Kogi	781,972,907.89	Completed
153	Repairs of Embankment Failures at Leadership Training Centre, Apapa, Lagos (Federal Ministry of Youths and Sports Development.	Apapa	Lagos	1,239,187,182.19	Completed
154	Riverbank Erosion Control at Maru.	Maru LGA	Zamfara	645,971,773.13	Completed
155	Construction of Hydraulic Structures and Road Improvement Works on Eroded Tudun Wada to Karshi Road (Phase 1)	Tudun-Karshi Road, AMAC	FCT	2,787,663,084.15	Completed
156	Erosion Control and Rehabilitation Works along Rimi Zayam, Poichi and Gwalfadako River Bridge, Toro, (Phase II)	Rimi Zayam, Toro LGA	Bauchi	220,000,000.00	Completed
157	Erosion Control Works at Faruruwa Bridge, Faruruwa Ward Road, Takai	Faruruwa, Takai LGA	Kano	295,000,000.00	Completed
158	Erosion Control Repair Works at Enugu Obinagu, Udi.	Udi LGA.	Enugu	78,403,552.50	Completed
159	Erosion Control Repair Works at 2nd Avenue, Efab City Estate, Mbora District, Life Camp, Abuja.	Life Camp, AMAC	FCT	21,328,335.00	Completed
160	Environmental Impact Assessment on Special Intervention on Integrated Waste Management System for Katsina Township.	Katsina Township	Katsina	15,000,000.00	Completed
161	Construction of Cultiverts along Layin Gebedado Farm in Saminaka Ward, Yola.	Saminaka, Yola South LGA	Adamawa	40,966,500.00	Completed
162	Tudun Salmanu Community Access Road, Rafin Mada	Rafin Mada, Bauchi Metropolis	Bauchi	30,000,000.00	Completed

163	Gully Erosion Control Works at the National Institute of Construction Technology (NICT) Uromi, (Phase 1).	Uromi	Edo	480,651,256.16	Completed
164	Special Intervention on Ontegrated Waste Management System for Katsina Township.	Katsina Township	Katsina	469,751,887.50	Completed
165	Flood Control and Swamp Upgrading/Road Imporvement Works at Ibbi Road, GRA, Wukai.	Ibbi Road, GRA, Wukari	Taraba	555,689,223,60	Completed
166	Erosion and Flood Control Works/Reinforcement of Threatened Bridge Base at FUTO, Owerri, (Phase 1).	Owerri	Imo	550,726,950.67	Completed
167	Desertification Control and Small-Scale Afforestation Scheme in Yusufari and Karasuwan.	Yusufari/ Karasuwan LGA	Yobe	1,329,085,019.85	Completed
168	Erosion Control and Road Improvement along Trademoor e/Voice of Nigeria Road, Sabon Lugbe, FCT.	Sabon Lugbe, AMAC	FCT	690,519,547.78	Completed
169	Gully Erosion in Wuro Patuji (Gindin Kurna), Mubi.	Gindin Kuma, Mubi South LGA	Adamawa	683,596,058.25	Completed
170	Erosion Control/Channelisation Works at Ayekale/Olorunda to Lake 264, Oshogbo.	Ayekale, Oshogbo	Osun	974,558,607.49	Completed
171	Proposed Access Road Gurku IDP Camp, Karu.	IDP Camp, Karu LGA	Nasarawa	1,509,561,223.07	Completed
172	Ecological Challenges of Siltation, Flooding and Pollution of Ferry Channels and its Adjoining Communities in Lagos (Phase 1).	Apapa	Lagos	1,360,504,950.00	Completed
173	Erosion Control Works at Sabon Gida Village, Sabon Garin, Sirika.	Dutsi Langtang South LGA.	Plateau	1,255,002,617.66	Completed
174	Ecological Control and Road Improvement Works a Kafe District, FCT.	Kafe District, AMAC	FCT	1,294,665,572.03	Completed

175	Erosion Control and Road Improvement along 3.8 km Enugu Eke-Ogul Eke-Eke Market Obodo Amankwo-Oma Eke Road Project, Udi.	Udi LGA	Enugu	429,878,805.13	Completed
176	Gully Erosion Control/Township Roads and Drainage Improvement Works a Sabon Garin Sirika and Shargalle, Dutsi.	Sabon Garin Sirika, Dutsi LGA	Katsina	464,644,654.95	Completed
177	Construction of Drainage Retaining Wall and Erosion Control at the University of Abuja Main Campus, Airport Road, FCT.	University of Abuja, AMAC	FCT	475,589,810.72	Completed
178	Flood Control/Road Improvement Works at Jega.	Jega LGA	Kebbi	460,418,028.00	Completed
179	Model Villages Development in Adamawa and Gombe	Yola Town & Gombe	Adamawa & Gombe	168,147,104.52	Completed
180	Construction of Line Drain, Storm Water Drain and Cross Culverts at Tappare Ware Gombi.	Tappare Ware, Gombi LGA	Adamawa	172,506,071.61	Completed
181	Erosion and Flood Control at Patigi Town, (Phase 1).	Patigi Town, Ilorin West LGA	Kwara	473,049,675.00	Completed
182	Erosion Control/Channelisation in Akoko.	Akoko North-West LGA	Ondo	478,016,353.45	Completed
183	Flood, Erosion and Gully Menace at Federal Polytechnic, Nekede.	Nekede	Imo	469,433,015.60	Completed
184	Flood and Erosion Control Project at Durumi, Phase 2, Abuja.	Durumi, AMAC	FCT	207,628,982.27	Completed
185	Erosion and Flood Control at Kuchiyako 1 District, New Hope Avenue, Kuje, Kuje Area Council, FCT-Abuja.	Kuje	FCT	449,800,147.00	Completed
186	Erosion and Flood Control at Agbara Canal, Ile-Ife.	Agbara, Ile-Ife	Osun	779,359,914.85	Completed
187	Ecological Control and Gully Erosion at Uyo Prison.		Akwa-Ibom	644,829,150.79	Completed

188	Jama'are Flood and Erosion Control Project, Jama'are.	Jama'are LGA	Bauchi	855,947,620.55	Completed
189	Rehabilitation of Matari Dam Project, Soba.	Soba LGA	Kaduna	544,627,972.25	Completed
190	Ketso Village Erosion and Flood Control Works, Ketso.	Ketso	Niger	1,591,916,862.72	Completed
191	Surface Protection Works on the Reclaimed Earthwork along Tudun Wada, Karshi Road, Abuja (Phase II).	Tudun-Karshi Road, AMAC.	FCT	2,779,279,180.65	Completed
192	Erosion Control and Road Improvement Works at Bangshika-Gashaka Road, Phase II.	Gashaka	Adamawa	144,284,478.94	Completed
193	Rehabilitation of Road from Maiduguri Bye-Pass through Dangiwa Street to Tashan Yan Tipper in Bauch.	Bauchi Metropolis LGA	Bauchi	35,110,950.00	Completed
194	Erosion Control and Road Improvement Works at Aura Road, New Garage, Karshi, Abuja.	Karshi, AMAC	FCT	18,785,965.94	Completed
				122,646,272,898.78	

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