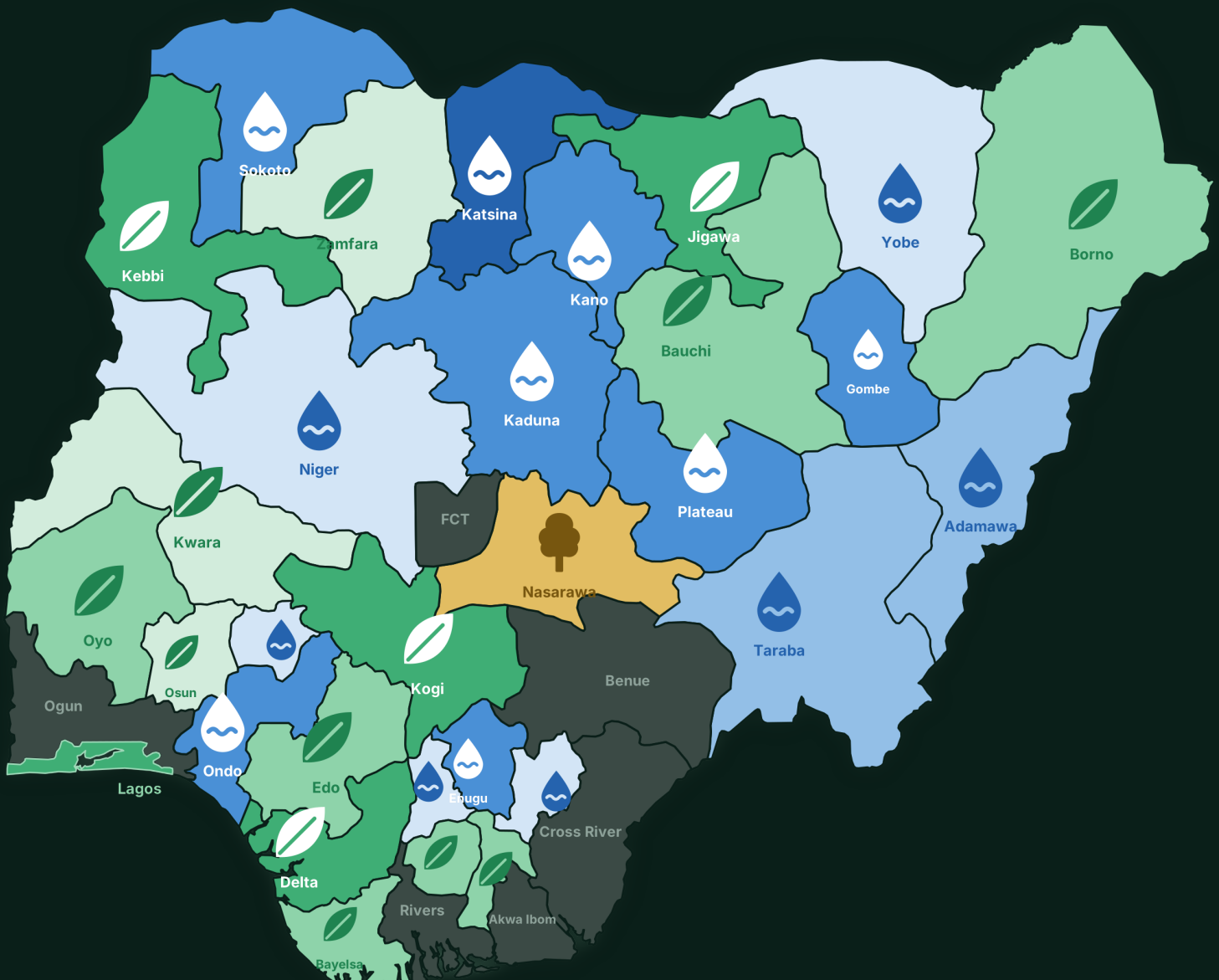


₦963 billion

Nigeria's states set aside ₦963 billion for climate works in 2025. Just over half was spent.

31 states set aside ₦963 billion for climate-related capital works in 2025. By year-end they had spent ₦540 billion. Most of it went on water supply and environmental protection; trees received about 1%.



Darker shades mark larger climate budgets. Grey: no readable full-year 2025 capital report. Electricity is counted separately. Source: state FY2025 budget implementation reports.

Climate money is a small slice of state capital budgets. Just over half of it was spent, and nearly half is filed under a heading that says little.

We read the full-year 2025 budget implementation reports of 31 of Nigeria's 37 states and federal territory, and took from each the capital spending it classifies under water supply, environmental protection, waste, pollution, street lighting, forestry and biodiversity. Where a state also publishes its full list of capital projects, we followed the money down to the individual line.

₦963bn

budgeted for climate-related capital works in 31 states

5.9%

of those states' combined capital budgets

56%

recorded as spent by year-end (₦540bn)

47%

sits under "environmental protection, not elsewhere classified"

- Two areas take almost all the money.** Environmental protection, waste and pollution (₦521bn) and water supply (₦380bn) make up 94% of the total. Each is the largest climate area in 15 states. Street lighting takes 5%; trees, forests and biodiversity just 1.3%.
- Nearly half the money is hard to see.** ₦451bn is reported only as "environmental protection n.e.c.", a residual heading. The project lists show that, where it can be traced, it is mostly drainage, erosion control and dredging.
- Spending lagged budgets in most states.** 18 of 31 states spent less than half of their climate budget; 8 spent less than a quarter. Trees and biodiversity fared worst: 17% spent.
- Big lines move; small local lines mostly do not.** In the 12 states that publish full project lists, 62 lines of ₦1bn or more hold 83% of the money. Of 468 lines under ₦50m, where village boreholes and ward drains sit, 73% recorded no spending.
- The record does not say who the money is for.** None of 888 climate project lines states how many people a work is meant to serve. The only people counted anywhere are flood victims in three Adamawa relief lines, and none of those recorded spending.
- Most states do not publish what they built.** Only 12 states published a complete list of 2025 capital projects; six jurisdictions had no full-year capital report we could read.

Figures describe what states' own reports record. They are not total climate spending in Nigeria and they do not rank states. Electricity (₦543bn budgeted) is reported separately on page 7. Method and limits are on page 9.



Width of each block = share of the ₦963bn budgeted for climate-related capital works, 31 states, FY2025.

FINDING 1

Two areas take 94% of the money: environmental protection and water supply

5.9%

of the 31 states' combined capital budgets of ₦16.4 trillion went to climate-related capital works

Every Nigerian state reports its capital spending by government function, using the same international classification. That gives one consistent basis across 31 states. We take the functions that carry climate adaptation and mitigation works: waste and waste-water management, pollution abatement, protection of biodiversity, forestry, environmental protection n.e.c., water supply and street lighting.

Together these were budgeted at ₦963bn. The share of capital spending varies widely, from 0.8% to 17.7%, with half of states below 3.9%. Lagos alone accounts for 23% of the total, reflecting the size of its budget.

Figure 1 Climate-related capital budget by function, 31 states, FY2025 (final budget)

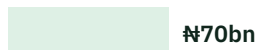
Environmental protection, not further specified



Water supply



Waste, waste water and pollution



Street lighting



Trees, forests and biodiversity



Functional classification (COFOG) codes 70511, 70521, 70531, 70541, 70422, 70561, 70631 and 70641. Delta's published functional table repeats its overhead figures, so its full project list (reconciled to its capital total) was classified instead. Source: state FY2025 budget implementation reports; CAI analysis.

The largest slice is the least informative

₦451bn, or 47% of the total, is reported under "environmental protection n.e.c." (not elsewhere classified). The heading tells a reader nothing about what is being built. In the twelve states that also list their projects, these lines are mostly drainage construction, erosion control and dredging, but in nineteen states there is no project list to check against.

FINDING 2

Just over half was spent, and most states spent less than half

By year-end the 31 states recorded ₦540bn of climate-related capital spending against ₦963bn budgeted: 56%. Street lighting, a visible and quick purchase, was the most fully spent area. Trees, forests and biodiversity, the smallest, was the least.

The state picture is spread out. 8 states spent three-quarters or more of their climate budget; 18 spent less than half and 8 less than a quarter. Low figures can reflect late releases, projects carried into 2026, or donor-financed works recorded outside the state's books. The reports do not say which.

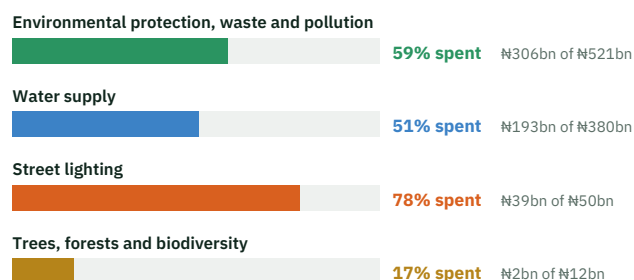


Figure 2 Share of climate budget recorded as spent, each dot one state

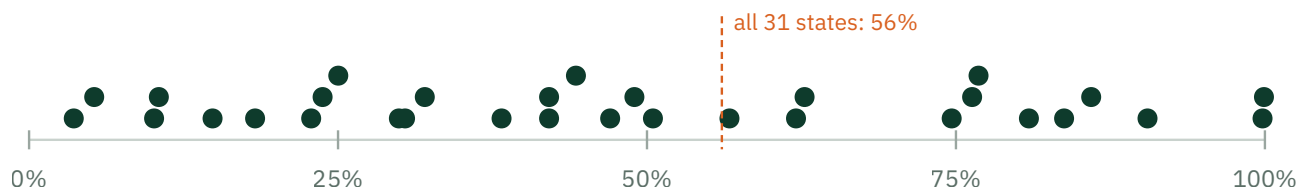


Figure 3 State by state, alphabetical

State	₦bn	% capital	Spent	Largest	State	₦bn	% capital	Spent	Largest
Abia	14.5	2.1%	47%	Environment	Katsina	87.0	16.3%	49%	Water
Adamawa	15.5	3.4%	23%	Water	Kebbi	37.5	8.5%	15%	Environment
Anambra	9.8	2.1%	30%	Water	Kogi	43.5	17.7%	76%	Environment
Bauchi	17.9	4.7%	75%	Environment	Kwara	9.8	2.3%	24%	Environment
Bayelsa	11.0	1.1%	86%	Environment	Lagos	222.8	10.8%	84%	Environment
Borno	21.6	5.2%	91%	Environment	Nasarawa	10.5	3.7%	25%	Trees
Delta	49.0	6.7%	100%	Environment	Niger	6.7	0.8%	10%	Water
Ebonyi	5.5	1.4%	42%	Water	Ondo	42.4	17.0%	4%	Water
Edo	14.9	2.7%	30%	Environment	Osun	6.6	3.9%	77%	Environment
Ekiti	6.0	3.4%	63%	Water	Oyo	14.2	2.4%	42%	Environment
Enugu	25.6	3.1%	32%	Water	Plateau	40.9	11.3%	10%	Water
Gombe	38.4	11.5%	57%	Water	Sokoto	41.1	11.6%	50%	Water
Imo	21.9	3.2%	5%	Environment	Taraba	22.0	5.7%	18%	Water
Jigawa	40.2	6.8%	81%	Environment	Yobe	3.7	2.0%	100%	Water
Kaduna	34.9	6.8%	62%	Water	Zamfara	9.6	2.9%	38%	Environment
Kano	37.8	6.1%	44%	Water					

₦bn: final 2025 budget for the climate-related functions. % capital: that budget as a share of the state's total capital budget. Spent: year-to-date actual as a share of budget. Largest: the climate area with the largest budget (water supply; environmental protection, waste and pollution; trees and biodiversity). Alphabetical order; this table is not a ranking.

FINDING 3

Inside the project lists: big lines move, small local lines mostly do not

Twelve states published a complete, itemised list of 2025 capital projects that adds up to their capital total. In those lists we identified 888 climate-related project lines worth ₦467bn. That is 94% of the same states' functional totals (₦497bn), so the two views of the money broadly agree.

59%

of climate project lines in the twelve states recorded no spending at all in 2025

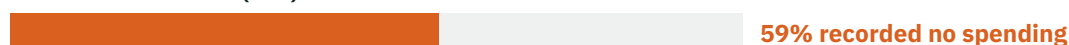
Money is concentrated in a few large lines. 62 lines of ₦1bn or more hold 83% of the budget and 87% of what was spent. At the other end, 468 lines under ₦50m, which is where boreholes for named villages, ward drains and school sanitation sit, are the most likely to record nothing.

Figure 4 Climate project lines recording no spending, twelve states

Lines under ₦50m (468)



All core climate lines (888)



What the largest lines look like

State	Project line (as published)	Budget	Spent
Lagos	Drainage construction and dredging, statewide	₦59.3bn	₦48.6bn
Lagos	Construction of new water works, Adiyin phase II (70 million gallons a day)	₦17.8bn	₦17.8bn
Ondo	Rehabilitation and reticulation of Owena Dam to Akure (two donor co-financed lines)	₦29.7bn	₦0.06bn
Plateau	Erosion control, Jos and Bukuru (NEWMAP and ACREsAL lines)	₦16.5bn	₦0
Delta	Stormwater management and control, Osubi, Okpe LGA	₦9.5bn	₦9.5bn
Borno	Erosion and flood control, desilting and dredging, Maiduguri	₦8.2bn	₦0.7bn

Who is the money for?

None of 888 climate project lines says how many people a drain, borehole or erosion works is meant to serve. Many name a place. The only lines in the twelve lists that count people at all are three Adamawa relief lines for 6,402 flood victims, budgeted at ₦1.6bn, and none of them recorded spending.



Each pump: about 20 project lines under ₦50m. Outline: recorded no spending (73%). Blue: recorded some spending. Twelve states, FY2025.

FINDING 4

Donor-backed works often show no spending in the state's own record

Several of the largest lines that recorded nothing are co-financed by development partners: the Owena Dam scheme in Ondo (African Development Bank and French Development Agency) and the Jos–Bukuru erosion works in Plateau (NEWMAP and ACRoSAL, both World Bank-supported). Together they carry ₦46.2bn of budget and recorded ₦0.06bn of spending.

This does not mean nothing happened. Donor funds are often disbursed directly to contractors or through project accounts and recorded late, or not at all, in state reports. But it means a reader of the state's published record cannot tell whether these works advanced in 2025. It is one of the clearest cases for publishing project-level progress alongside the budget figures.

Figure 5 Selected large climate lines: budget and recorded spending, FY2025

Ondo: Owena Dam reticulation (AfDB)

budget ₦14.2bn
| spent ₦0.06bn

Ondo: Owena Dam reticulation (AFD)

budget ₦15.5bn
| no spending recorded

Plateau: Jos–Bukuru erosion control (NEWMAP)

budget ₦8.6bn
| no spending recorded

Plateau: Jos–Bukuru erosion control (ACReSAL)

budget ₦7.9bn
| no spending recorded

Borno: erosion and flood control, Maiduguri

budget ₦8.2bn
| spent ₦0.72bn

Lagos: drainage construction and dredging

budget ₦59.3bn
spent ₦48.6bn

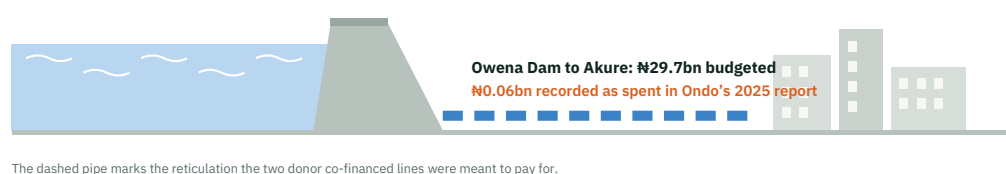
Lagos is shown for comparison as a large state-financed line. Source: state FY2025 budget implementation reports (project tables).

Trees and biodiversity: the smallest and least spent

Across 31 states, forestry and biodiversity were budgeted at ₦12.1bn, 1.3% of climate-related capital, and 17% of it was spent. In the twelve project lists, 53 tree and forestry lines were budgeted at ₦3.6bn; 66% of them recorded no spending. Nasarawa is the only state where forestry and biodiversity is the largest climate area.

Street lighting: small, visible and mostly spent

Street lighting was budgeted at ₦50bn and 78% was spent, the highest rate of any area. Lights, not households, a companion report in this series, examines how much solar and electricity money goes to lighting public space rather than powering homes.



COUNTED SEPARATELY

Electricity: ₦543bn budgeted, kept out of the climate total

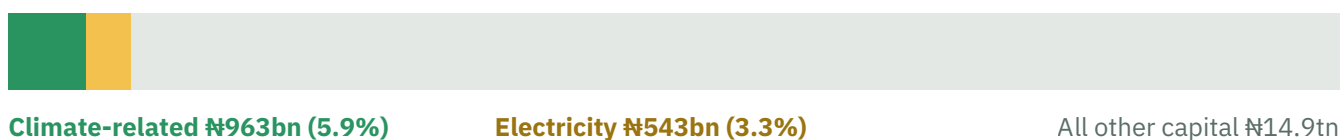
₦543bn

budgeted for electricity and non-electric energy in the same 31 states; ₦300bn recorded as spent (55%)

State electricity spending is large and mixed: grid extension and transformers, solar lights, and generators. Depending on the source of power, it may raise or lower emissions. Counting it as climate spending would raise the headline by more than half and blur what the climate figure means. We therefore report it beside the climate total, not inside it.

The project lists show why. In the twelve states with full lists, 191 electricity and energy lines, budgeted at ₦25bn, power government premises such as offices, lodges and residences. 103 lines (₦12bn) are for generators or diesel power, and 88 of those are for government premises.

Figure 6 Capital budgets of the 31 states, FY2025



Why this matters for the climate figure

If electricity were added, climate-related capital would appear to be ₦1,506bn, about 9% of capital budgets. Part of that would be grid works and diesel generators for government buildings, which are not climate works. Lights, not households sets out the solar and household-energy share in detail.

Where to look next

Three states, Kano, Kaduna and Jigawa, also publish a separate table of climate-tagged spending; Kano and Kaduna split it into adaptation and mitigation. Self-report versus the record, a companion report in this series, sets what states say about climate tagging against what their year-end reports show.



Electricity, energy and lighting lines in the twelve states with full project lists, FY2025.

FINDING 5

Most states do not publish what they built

The national budget implementation template asks states for a capital project list. In the 2025 reports, most states included project tables only for primary health care and basic education, and left out the general list. Without it, a reader can see that a state budgeted for “water supply”, but not which towns, how many boreholes, or whether any were finished.

12 Full project list, reconciled to the capital total

Adamawa Bauchi Borno Delta Edo Ekiti Jigawa Lagos Ondo Plateau Taraba Yobe

4 Partial project list

Imo Kaduna Kebbi Niger

15 Functional totals only, no general project list

Abia Anambra Bayelsa Ebonyi Enugu Gombe Kano Katsina Kogi Kwara Nasarawa
Osun Oyo Sokoto Zamfara

4 Report found but capital tables not usable

Akwa Ibom summary pages only Benue tables not machine-readable Cross River functional table columns do not add up Ogun only a mid-year report found

2 No full-year 2025 report found

Rivers no full-year report found FCT no full-year report found

What states can do

Publish the full capital project list in every quarterly report, with location, implementing agency, budget, release and spending. Mark donor-financed lines and record their spending, even when funds go directly to contractors. Add, for each climate-related project, the number of people or the area it is meant to serve.

A publication checklist for states, a companion report in this series, sets out what each state publishes and what is missing. Searches for missing reports covered state government and budget websites and the Open Nigeria States repository, up to October 2026.

12



Full project list

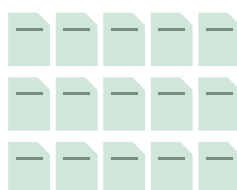
One document per state or the FCT. What each jurisdiction's 2025 year-end budget report lets a reader see about capital projects.

4



Partial list

15



Totals only

4



Tables not usable

2



No report found

Method, checks and limits

Sources

The full-year (fourth-quarter) 2025 budget implementation reports of 31 states, published on state websites or the Open Nigeria States repository, read in full. Six jurisdictions are not covered: Rivers and the FCT (no full-year report found), Akwa Ibom (summary only), Benue (tables not machine-readable), Cross River (functional table does not add up) and Ogun (mid-year report only).

Functional view

Each report includes a table of capital expenditure by function (COFOG). We took codes 70511 waste management, 70521 waste-water management, 70531 pollution abatement, 70541 biodiversity, 70422 forestry, 70561 environmental protection n.e.c., 70631 water supply and 70641 street lighting. Electricity (70435) and non-electric energy (70436) are reported separately. Delta's functional table repeats its overhead figures, so its reconciled project list was classified instead.

Amount checks

A figure is used only when the budget and spending columns reproduce the report's own performance percentage to within 0.15 points, or, where spending is zero, the balance equals the budget. All 31 states' climate function rows pass.

Project view

Twelve states publish complete project lists that reconcile to their capital totals. Each line was coded to the same areas by published rules. Two independent AI-assisted checks, each blind to the rules, coded random samples. The first (250 lines) agreed on 88% (Cohen's kappa 0.83); rules were then corrected for water-and-sanitation agencies. The second (300 lines, all tree lines included) agreed on 90% (kappa 0.88), and on 94% of the 247 lines the checker was sure of. Its disagreements, mostly offices, vehicles and equipment filed under forestry, were reviewed and the rules corrected; the figures here use the corrected rules.

Limits

Functional codes record where states file spending, not what it achieves; "environmental protection n.e.c." may include items with no climate purpose, and climate-relevant works filed under roads or agriculture are not counted. Recorded spending is what reports state, not verified delivery.



SOURCES

State FY2025 budget implementation reports used

Fourth-quarter (full-year) 2025 reports. Each entry links to the document as retrieved in October 2026. Reports held on the Open Nigeria States archive are copies of state publications.

State	Publisher of the copy used
Abia	abiastate.gov.ng
Adamawa	Open Nigeria States archive (openstates.ng)
Anambra	Open Nigeria States archive (openstates.ng)
Bauchi	bauchistate.gov.ng
Bayelsa	mof.by.gov.ng
Borno	pfm.bo.gov.ng
Delta	deltastate.gov.ng
Ebonyi	ebonyistate.gov.ng
Edo	edostate.gov.ng
Ekiti	ekitistate.gov.ng
Enugu	mbp.en.gov.ng
Gombe	mof.gm.gov.ng
Imo	Third-party file host linked from Imo State
Jigawa	jigawastate.gov.ng
Kaduna	Open Nigeria States archive (openstates.ng)
Kano	budget.kn.gov.ng
Katsina	katsinastate.gov.ng
Kebbi	Open Nigeria States archive (openstates.ng)
Kogi	kogistate.gov.ng
Kwara	Open Nigeria States archive (openstates.ng)
Lagos	Open Nigeria States archive (openstates.ng)
Nasarawa	nasarawastate.gov.ng
Niger	nogp.nigerstate.gov.ng
Ondo	ondobudget.org
Osun	osunstate.gov.ng
Oyo	Open Nigeria States archive (openstates.ng)
Plateau	Open Nigeria States archive (openstates.ng)
Sokoto	mof.sk.gov.ng
Taraba	mfbep.tr.gov.ng
Yobe	budget.pfm.yb.gov.ng
Zamfara	zamfara.gov.ng

Also consulted but not usable: Akwa Ibom (summary report only), Benue (report tables not machine-readable), Cross River (capital by function does not reconcile), Ogun (second-quarter report only). No full-year 2025 report was found for Rivers or the Federal Capital Territory.

THE MONEY SERIES

Where the money goes

Trees and vegetative cover

Lights, not households

Budgeted, not spent

Self-report versus the record

A publication checklist for states

Policy by template

The Climate Action Index follows public climate money in Nigeria's 36 states and the Federal Capital Territory, using each government's own published records. CAI does not rank states on these figures.

The state-level dataset for this report, with every amount check and the project-line coding, is available on request.