



INTEGRATING THE PARIS AGREEMENT AND THE SDGS IN DOMESTIC LAW: A LEGAL PATHWAY FOR COHERENT CLIMATE-SDG IMPLEMENTATION IN NIGERIA

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Abstract:

This article scrutinizes the fragmented implementation of Nigeria's Nationally Determined Contribution (NDC) under the Paris Agreement and the Sustainable Development Goals (SDGs). It argues that the absence of a coherent legal and institutional framework remains the primary barrier to achieving both agendas simultaneously. Existing scholarship identifies conceptual synergies between climate change and the SDGs but offers limited guidance on how developing countries can operationalize these linkages through domestic law, particularly in Nigeria. The paper identifies key gaps. These include: (1) current policies recognize synergies within the scope of climate change policy but do not extend to the SDGs; (2) weak coordination among institutions continues to undermine implementation. To address these gaps, the article makes two contributions. First, it identifies three high-leverage alignment nodes: energy (SDG 7), land and forestry (SDG 15), and food security (SDG 2). It explains how actions within these nodes can advance NDC and SDG outcomes concurrently. Second, drawing on doctrinal analysis and comparative insights from jurisdictions including Mexico, Costa Rica, Japan, and South Korea, the article demonstrates how Nigeria can move from fragmented implementation to a coherent national strategy that delivers joint gains for both frameworks. The article proposes an integrated approach for aligning NDC and SDG obligations, including policy integration, inter-agency coordination with reporting duties to Parliament, multi-stakeholder engagement, and the ring-fencing and redeployment of subsidy savings for projects that deliver on both agendas.

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1. INTRODUCTION

In just four years, by 2030, the world will reach the deadline for the Sustainable Development Goals (SDGs)¹ and the fourth cycle of the Nationally Determined Contributions (NDCs) submissions and updates under the Paris Agreement.² Yet progress on both fronts is severely off track.³ Global temperatures continue to rise, jeopardising the Paris Agreement's ambition to limit warming to 1.5°C.⁴ At the same time, the 2024 SDG Progress Report shows that only 17% of SDG targets are on course to be met.⁵ For countries of the Global South, especially Nigeria, Africa's most populous nation,⁶ this slow progress poses significant risks for development and climate action. As the 2030 deadline draws closer, international bodies are calling for rapid acceleration in achieving the NDCs and the SDGs.⁷ The Intergovernmental Panel on Climate Change

¹UN General Assembly, Transforming our world: the 2030 Agenda for Sustainable Development, 21 October. 2015, in force 1 Jan. 2016; Z Guang-Wen and M Siddik, 'Achieving the objectives of the 2030 sustainable development goals agenda: Causalities between economic growth, environmental sustainability, financial development, and renewable energy consumption' (2023) 31(2) Sustainable Development 681.

² Article 4 (9) of the Paris Agreement requires parties to communicate or update their NDCs every 5 years. This means that, from 2015 to 2030, parties are legally required to submit three cycles of updated NDCs (by 2020, 2025, and 2030). Moreover, Parties may at any time adjust their existing nationally determined contributions to enhance their ambition. See Article 4 (11). NDCs represent each party's national efforts to address climate change, aiming to both mitigate and adapt, as required by the Paris Agreement. The successful implementation of these NDCs at the national level is integral to achieving the long-term goals outlined in the Paris Agreement. See W P and A Rudloff, 'Beyond Headline Mitigation Numbers: We Need More Transparent And Comparable NDCs To Achieve The Paris Agreement On Climate Change' (2018) 147 (1) Climatic Change 23; L C King and JC Van Den Bergh, 'Normalisation of Paris agreement NDCs to enhance transparency and ambition' (2019) 14(8) Environmental Research Letters 8.

³ Leal Filho and W Lovren, 'Poverty: A central barrier to the implementation of the UN Sustainable Development Goals' (2021) 125 Environmental Science & Policy 96-104.

⁴EDGAR F-GASES version 8.0, (2024) European Commission, JRC (Datasets), available at EDGAR - The Emissions Database for Global Atmospheric Research accessed 15 November 2025.

⁵ The Sustainable Development Goals Report 2024 available at SDGs_Report_Key_Findings_2024.pdf accessed 15 November 2025.

⁶ Nigeria at 2024 has 232,679.48 million people, see World Bank Group, Population Total Nigeria available at Population, total - Nigeria | Data accessed 15 November 2025.

⁷ IPCC, Climate change widespread, rapid, and intensifying – IPCC.

(IPCC) warns that firm action this decade is essential to keep 1.5°C within reach.⁸ Similarly, the United Nations has declared a ‘decade of action’ for the SDGs.⁹ Despite these calls, the SDGs and NDCs continue to be designed, financed, and implemented in parallel, resulting in duplication, weak coordination, and missed opportunities for mutually reinforcing outcomes in Nigeria.

Nigeria’s challenge is not simply one of insufficient progress but of structural fragmentation. The country requires an estimated US\$300 billion¹⁰ to achieve its SDGs, and roughly US\$142 billion to meet its NDC commitments.¹¹ These amounts are far beyond the country’s current fiscal capacity.¹² Meanwhile, greenhouse gas emissions continue to rise,¹³ electricity access remains among the lowest globally,¹⁴ and activities in agriculture and land use still generate over half of national emissions.¹⁵ These intersecting pressures make it increasingly clear that Nigeria cannot afford to treat climate action and sustainable development as separate policy tracks. Instead, the urgent task is to craft a unified, coherent national framework that identifies shared priorities, consolidates limited public resources, and embeds enforceable mechanisms for delivering joint SDG–NDC outcomes by 2030.

⁸Ibid.

⁹United Nations Development Programme available at Decade of Action | United Nations Development Programme (undp.org) accessed 15 November 2025.

¹⁰ Nigeria Integrated National Financing Framework (2022) at 110.

¹¹NDC implementation in Nigeria through green investments by private sector: A Scoping Study the African Development Bank (2022) 10.

¹² The whole of Nigeria’s entire 2024 national budget is just \$34 billion. See PwC bulletin: Nigeria’s 2024 Budget Highlights available at PwC bulletin: Nigeria’s 2024 Budget Highlights accessed 21 November 2025.

¹³ Nigeria’s greenhouse gas emissions would reach 62–72% above 2010 levels, excluding LULUCF, in 2030 under current policies. See Climate Action Tracker available at Policies & action | Climate Action Tracker accessed 15 November 2025.

¹⁴OA Somoye, ‘Energy crisis and renewable energy potentials in Nigeria: A review’ (2023) 188 *Renewable and Sustainable Energy Reviews* 1–11.

¹⁵Federal Republic of Nigeria (2021) Second Biennial Update Report (BUR2) to the United Nations Framework Convention on Climate Change 34.

This article argues that integrating Nigeria's NDCs and related SDGs as a single legal and policy interface, rather than two siloed agendas, is essential to unlocking faster, more cost-effective progress across both frameworks. Drawing on doctrinal legal analysis, and comparative examples from other jurisdictions, the article develops a pragmatic model for operationalizing NDC–SDG synergies within Nigeria's domestic legal order. Doctrinal analysis involves the synthesis of various rules, principles, norms, interpretive guidelines, and values.¹⁶ This method is particularly useful for this study because it enables a rigorous, text-based evaluation of Nigeria's NDCs and SDGs, as well as Nigeria's climate change law and related policies that recognise NDC–SDG synergies at the national level. Comparative methodology involves the comparison of domestic law with the way the same area has been regulated in one or more other countries.¹⁷ In this work, it entails the analysis of legal and institutional practices concerning how NDCs and SDGs have been conceived and implemented in both developing contexts (for example, Mexico and Costa Rica) and developed contexts (Japan and South Korea), with a view to drawing adaptable lessons for Nigeria. These methodologies are selected for their utility in bridging theoretical synergies with practical implementation: doctrinal analysis ensures the interpretation of the primary sources of law,¹⁸ while comparative insights offer transferable strategies tailored to Nigeria's Global South position, thereby addressing the siloed implementation gap between NDCs and SDGs without requiring empirical fieldwork.

The article identifies high-leverage alignment nodes (energy, forestry, and agriculture), assesses Nigeria's attempts to recognize these overlaps, and demonstrates how institutional reforms, legal adjustments, and innovative financing mechanisms can transform fragmented delivery into a coherent national strategy.¹⁹ The paper proceeds as follows. Section 2 surveys

¹⁶ T Hutchinson and N Duncan, 'Defining and describing what we do: doctrinal legal research' (2012) 17 (1) *Deakin Law Review* 84.

¹⁷ M Van Hoecke, 'Methodology of comparative legal research' (2013) *Pravovedenie* 1.

¹⁸ Eghosa O. Ekhaton and Pedi Obani, 'Women and Environmental Justice Issues in Nigeria: An Evaluation' in Jarpa Dawuni (ed) *Intersectionality and Women's Access to Justice* (2022 Lexington Books) 260.

¹⁹ See section 7 'Strategies to achieve and implement NDC–SDG links at the national level in Nigeria' below.

global, regional, and Nigerian literature on NDC–SDG alignment, highlighting the gap in enforceability. Section 3 outlines Nigeria’s NDC commitments, while Section 4 identifies concrete synergy points with key SDGs, particularly SDGs 7, 15, and 2. Section 5 examines opportunities and trade-offs that arise from alignment. Section 6 evaluates Nigeria’s current institutional and legal approaches to NDC–SDG integration. Section 7 proposes a legal roadmap for integrated implementation by drawing lessons from international practice. Section 8 offers concluding reflections.

2. EXPLORING THE SYNERGIES OF NDC–SDG

The link between NDCs and SDGs has sparked a vibrant body of research, uncovering both opportunities for mutual reinforcement and persistent barriers to their implementation. This section critically reviews key studies, starting globally before narrowing to regional and Nigeria-specific insights.

Global evidence: A robust global dialogue has emerged to encourage the alignment between climate change and the SDGs. The United Nations Climate Change Conferences (COP),²⁰ the World Sustainable Development Summit (WSDS),²¹ and various other gatherings serve as platforms for dialogue, knowledge exchange, and collaboration to achieve synergy between the SDGs and climate change. A notable example is the Fourth Global Conference on Strengthening Synergies between the Paris Agreement and the 2030 Agenda for Sustainable Development, which convened delegates for robust discussions on advancing climate action and the SDGs.²² The World Sustainable Development Summit, hosted by the Energy and Resources Institute (TERI), prioritizes sustainability concerns, such as climate change, and seeks pathways to realize the

²⁰United Nation Climate Change, COP 29, Governments must seek win-win synergies by tackling climate and sustainable development crises together, urges expert group report 13 September 2023 (UN Climate Press Release).

²¹World Sustainable Development Summit 2024 (WSDS 2024) at 24

²² UN 4th Global Conference on Climate and SDG Synergies (News and Report) ; United Nations, Department of Economic and Social Affairs Sustainable Development available at [Harnessing Climate and SDGs Synergies | Department of Economic and Social Affairs](#) accessed 15 November 2025.

SDGs.²³ Meanwhile, the Conference of the Parties, an annual series convened by the United Nations Framework Convention on Climate Change (UNFCCC), brings nations together to deliberate and negotiate international climate policies.²⁴ The relationship between climate change and sustainable development is frequently a central topic at these conferences. The Organisation for Economic Co-operation and Development (OECD) also advocates robust coordination among primary Ministries, Departments, and Agencies (MDAs) to effectively address climate change and the SDGs.²⁵ According to the OECD, achieving the 2030 agenda requires improving policy and institutional coherence by identifying interactions, trade-offs, and synergies across economic, social, and environmental domains.²⁶ These global initiatives provide a shared understanding of climate-SDG linkages and offer voluntary recommendations; however, translating them into domestic, binding procedures remains uneven.

Key Literature on NDC–SDG Synergies: Scholarly research further reveals the relationship between climate change and the SDGs. Several publications have linked SDG 13 to climate change obligations.²⁷ Shamin and Kibugi,²⁸ as well as Le Blanc,²⁹ have recognized the reflection of SDG 13 in binding climate change agreements, including the UNFCCC, the Kyoto Protocol, and the Paris Agreement.³⁰ SDG 13 primarily focuses on climate action, aligning with the Paris Agreement's goal of reducing

²³ World Sustainable Development Summit 2024 (WSDS 2024) (n 18).

²⁴ United Nations Climate Change (n 17).

²⁵ OECD, Better Policies for 2030 an OECD Action Plan on the Sustainable Development Goals, 3.

²⁶ Ibid.

²⁷ K Shamin and R Kibugi, 'Brief on Sustainable Development Goal 13 on Taking Action on Climate Change and Its Impacts: Contributions of International Law, Policy and Governance' (2017) 13 *McGill J. Sust. Dev.* 183-192 at 183; D Le Blanc, 'Towards integration at last? The sustainable development goals as a network of targets' (2015) 23(3) *Sustainable Development* 176-187.

²⁸ K Shamin and R Kibugi, (n 24) 183.

²⁹ RS Rodriguez and D Ürge-Vorsatz, 'Sustainable Development Goals and climate change adaptation in cities' (2018) 8(3) *Nature Climate Change* 181; J Tosun and J. Leininger, 'Governing the interlinkages between the sustainable development goals: Approaches to attain policy integration' (2017) 1(9) *Global Challenges* 6.

³⁰ K Shamin and R Kibugi, (n 27) 183.

greenhouse gas (GHG) emissions.³¹ Shamin and Kibugi argue that achieving SDG 13 can be facilitated by enforcing climate change agreements, particularly the Kyoto Protocol.³² However, their analysis overlooks the linkages between the NDCs under the Paris Agreement and key related SDGs.

To address this gap, Nerini and Milligan conducted a comprehensive review of the potential alignment between climate change targets and the SDGs.³³ The research recognized the widespread separation of climate change and sustainable development in most countries.³⁴ They emphasize that capitalizing on synergies can expedite the achievement of both sets of objectives.³⁵ Similarly, Dzebo and colleagues conducted an in-depth analysis of the interconnections between NDCs and SDGs, offering valuable insights into the potential for policy coherence between the Paris Agreement and the SDGs.³⁶ Their study identifies significant synergies between the two frameworks but also emphasizes the challenges of translating these synergies into coherent national-level implementation.³⁷ A 2023 United Nations expert report further supports this argument, affirming the mutual relationship between climate change and the SDGs.³⁸ The report provides compelling evidence that the goals set out in the Paris Agreement and the SDGs are mutually reinforcing, revealing a fundamental interdependence between climate action and sustainable development.³⁹ This recognition of the synergy between the two frameworks has been echoed by numerous scholars, who stress the importance of integrating climate action with sustainable development

³¹ All the 17 SDGs have specific targets spelled out for the purpose of achieving its individual goals.

³² K Shamin and R Kibugi, (n 27) 183.

³³ F Nerini and B Milligan, 'Connecting climate action with other Sustainable Development Goals' (2019) 2 (8) *Nature Sustainability* 678.

³⁴ F Nerini and B Milligan, (n 33) 678.

³⁵ *Ibid* 678.

³⁶ A Dzebo and H Janetschek, *The Sustainable Development Goals viewed through a climate lens* (2018 SEI policy brief) 1-4.

³⁷ *Ibid*.

³⁸ United Nations, *Synergy Solutions for a World in Crisis: Tackling Climate and SDG Action Together* report on strengthening the evidence base in the first edition 2023 5.

³⁹ *Ibid*.

initiatives.⁴⁰ While the literature frequently maps NDC–SDG synergies, it gives limited attention to developing countries and their unique barriers.

Regional and national insights: Shifting to a regional perspective, Antwi-Agyei and Dougill examine the alignment between the SDGs and NDCs across 11 West African states.⁴¹ Their findings highlight a strong commitment to food security in West African countries, aligning with relevant SDGs (1, 2, 6, 7, 13, and 15) and opening space for a low-carbon development pathway.⁴² By contrast, Sompolska-Rzechuła *et al.* compare Europe’s performance on SDG 13 (Climate Action) and SDG 3 (Good Health and Well-Being) and find uneven progress, including simultaneous declines in both goals in several member states, demonstrating that policy alignment between climate and health objectives is far from automatic.⁴³

In Nigeria, there is a growing body of literature on SDG implementation, climate justice, and the Nigeria Climate Change Act. For example, Ladan examines the SDGs and argues that they can be implemented by national and subnational government actors, as well as other key stakeholders.⁴⁴ Ekhatior and Okumagba analyse the impacts of climate change and climate justice, arguing that climate litigation is one of the strategies that can be used to achieve climate justice, particularly in Nigeria.⁴⁵ Ole *et al.* discuss

⁴⁰J Moreno and M Gonzalez-Eguino, ‘Assessing synergies and trade-offs of diverging Paris-compliant mitigation strategies with long-term SDG objectives (2023) *Global Environmental Change* 1-14; P Thapa and S Dhakal, ‘Focus on climate action: what level of synergy and trade-off is there between SDG 13, climate action, and other SDGs in Nepal? (2023) *16(1) Energies* 2-32.

⁴¹P Antwi-Agyei and A Dougill, ‘Alignment between Nationally Determined Contributions and the Sustainable Development Goals for West Africa’ (2018) *18(10) Climate Policy* 1296.

⁴²*Ibid*; P Antwi-Agyei and C Stringer, ‘Identifying Opportunities for Coherence between the Intended Nationally Determined Contributions and the Sustainable Development Goals: The Case of ECOWAS Member States’ (Sustainability Research Institute School of Earth and Environment 2017) 8.

⁴³A Sompolska-Rzechuła and A Kurdyś-Kujawska, ‘Towards understanding interactions between sustainable development goals: The role of climate-well-being linkages. Experiences of EU countries’ (2021) *14(7) Energies* 1.

⁴⁴MT Ladan, ‘Achieving sustainable development goals through effective domestic laws and policies on environment and climate change’ (2018) *48(1) Environmental Policy and Law* 42.

⁴⁵EO Ekhatior and EO Okumagba, ‘Climate Change and Multinationals in Nigeria: A Case for Climate Justice’ in *Climate Litigation and Justice in Africa* (Bristol University Press 2024) 247.

Nigeria's NDC more generally, arguing that the Paris Agreement has not been enacted into domestic law and that the non-implementation of NDC provisions cannot currently be challenged in Nigerian courts.⁴⁶ However, none of the existing literature considers how Nigeria's NDC aligns with key SDGs

In summary, most regional and national studies map the intersections between NDCs and the SDGs, but none specifically discuss the synergies between Nigeria's NDC and the SDGs. Moreso there is no discussion of how to translate those overlaps into enforceable policy, especially in resource-constrained contexts like Nigeria. To close that gap, this paper sets out a doctrinal framework focused on practical delivery. It calls for coordinated work between the National Council on Climate Change (NCCC) and the Office of the Senior Special Assistant to the President on Sustainable Development Goals in Nigeria (OSSAP-SDGs), targeted resource allocation, and firm parliamentary oversight to ensure aligned targets are not only set but also met.

3. NIGERIA'S NDC COMMITMENTS UNDER THE PARIS AGREEMENT

Nigeria submitted its first NDC in 2015, outlining a clear and specific commitment to reduce domestic GHG emissions by 20% by 2030.⁴⁷ In 2021, Nigeria reaffirmed this commitment, maintaining the target of a 20% unconditional reduction of emissions by 2030.⁴⁸ An unconditional reduction means that the Nigerian government, without international

⁴⁶ NC Ole, K Lawal and AO Omotowo, 'The Nigerian Nationally Determined Contributions 2021: Legal Implications for Off-Grid Renewable Electricity' (2023) 3 RUNJIL 1.; there are several other discussions of the climate change Act and SDG relating to Nigeria that are being discussed. See CSMalley and ENLefèvre, 'Integration of climate change mitigation and sustainable development planning: Lessons from a national planning process in Nigeria (2021) 125 Environmental Science & Policy 66.; OJ Olujobi and IS Odogbo, 'Strategic evaluation of the 2021 Nigeria Climate Change Act: Surmounting challenges, paving the way for success, and envisioning future trajectories (2024) 10 Social Sciences & Humanities Open.

⁴⁷INDCs as communicated by Parties
<<https://www4.unfccc.int/sites/submissions/INDC/Submission%20Pages/submissions.aspx> accessed 15 November 2025.

⁴⁸Nigeria's First Nationally Determined Contribution – 2021 Update p. 15.

funding, will reduce GHG emissions by 20 percent.⁴⁹ To achieve these targets, Nigeria's NDC outlines seven key areas of focus for climate change mitigation and adaptation. These target areas include:

- A. Ending gas flaring by 2030.
- B. Developing 13,000GW of off-grid solar photovoltaic (PV) capacity.
- C. Promoting efficient gas generators.
- D. Improving energy efficiency by 2 percent annually (aiming for a 30 percent improvement by 2030).
- E. Encouraging a shift from private car use to public transport, particularly buses.
- F. Enhancing the national electricity grid.
- G. Implementing climate-smart agriculture and reforestation initiatives.⁵⁰

A critical assessment of Nigeria's NDC reveals that the government is focusing on three major sectors: energy, agriculture, and forestry. Targets A-F specifically address the energy sector,⁵¹ while target G focuses on climate-smart agriculture and reforestation.⁵² Although the Nigerian government has not explicitly explained why the NDC prioritizes these sectors, it is likely due to their significant contributions to the country's GHG emissions.⁵³ According to Nigeria's Second Biennial Update Report (BUR2), emissions from Agriculture, Forestry, and Other Land Use (AFOLU) account for 57% of the country's total emissions, while the energy sector contributes 36%.⁵⁴ The remaining emissions come from

⁴⁹N Izoukumor, 'Nigeria's Climate Change Act, conditional and unconditional nationally determined contributions, and the principle of common but differentiated responsibilities' (2025) 27(2) *Environmental Law Review* 116.

⁵⁰Federal Republic of Nigeria (2018) First Biennial Update Report (BUR1) of the Federal Republic of Nigeria under the United Nations Framework Convention on Climate Change (UNFCCC) 1.

⁵¹*Ibid.*

⁵²*Ibid.*

⁵³Federal Republic of Nigeria (2021) Second Biennial Update Report (BUR2) to the United Nations Framework Convention on Climate Change at Page 34.

⁵⁴*Ibid.*

waste (4.5)⁵⁵ thus, by targeting energy and forestry, the NDC strategically focuses on sectors with the highest potential to reduce GHG emissions in Nigeria.

4. HIGH-LEVERAGE SYNERGY NODES: WHERE NDCS AND SDGS MEET

A critical evaluation of Nigeria's NDC shows strong synergies with key SDGs, particularly SDG 7 (Affordable and Clean Energy), SDG 15 (Life on Land), and SDG 2 (Zero Hunger). The focus on these three SDGs in this work does not imply that others are unrelated to Nigeria's NDCs. These SDGs were selected on two grounds: (i) relevance to synergy, as each map onto overlapping NDC measures and SDG targets, allowing simultaneous progress on emissions reductions and development outcomes;⁵⁶ and (ii) their relevance to key priority areas of climate change mitigation, particularly the energy and forestry sectors. Owing to word constraints, this assessment does not cover all targets within these SDGs. For example, SDG 15 has 12 targets, SDG 7 includes three core targets, and SDG 2 has approximately eight. The aim is to illustrate how selected priority targets under SDGs 7, 15, and 2 align with Nigeria's NDC goals. A more detailed analysis follows below.

Synergy between Nigeria's NDC energy targets and (SDG 7): Nigeria's NDC sets ambitious energy targets, particularly aiming to increase the share of renewable energy in its energy mix.⁵⁷ These targets include expanding off-grid solar PV capacity to 13,000 MW, improving energy efficiency by 2% annually with a 30% increase by 2030, and upgrading the national electricity grid.⁵⁸ These initiatives align directly with SDG 7, which aims to provide access to affordable, reliable, sustainable, and modern energy for all.⁵⁹ Specifically, they support SDG 7.1 (ensuring universal access to energy), SDG 7.2 (increasing the share of renewable energy), and SDG 7.3 (improving energy efficiency). The synergy between

⁵⁵Ibid.

⁵⁶F Nerini and B Milligan, (n 33) 678.

⁵⁷ N Izuokumor, *Nigeria's Legal Responses to Climate Change Obligations* (Doctoral dissertation, PhD Thesis, University of the West of England 2022) 118.

⁵⁸ Federal Republic of Nigeria (2018) (n 45).

⁵⁹ N Izuokumor, (n 57) 111-118.

Nigeria's NDC energy goals and SDG 7 indicates that achieving the NDC energy targets will simultaneously drive progress toward the objectives of SDG 7.

Synergy between Nigeria NDC Forestry and Land Use targets and (SDG 15): Nigeria's NDC also emphasizes reducing deforestation and promoting afforestation and reforestation efforts.⁶⁰ These commitments align with SDG 15, particularly targets 15.1 (conserving terrestrial ecosystems), 15.2 (promoting sustainable forest management), and 15.3 (combating desertification and restoring degraded land).⁶¹ The relationship between Nigeria's forest-related NDC targets and SDG 15 illustrates the interdependence of these goals. Achieving Nigeria's forestry-related NDCs could significantly contribute to the realization of key SDG 15 targets.

Synergy between Nigeria's NDC agricultural targets and (SDG 2): Another critical area of Nigeria's NDC is climate-smart agriculture, aimed at enhancing agricultural productivity while reducing GHG emissions.⁶² This clearly aligns with SDG 2, which focuses on ending hunger, achieving food security, and promoting sustainable agriculture. Specific SDG 2 targets such as SDG 2.1 (ending hunger by 2030), SDG 2.3 (doubling agricultural productivity), and SDG 2.4 (ensuring sustainable food production systems) support Nigeria's agrarian NDC goals. This synergy highlights that meeting Nigeria's agriculture-related NDC targets will enhance the achievement of key SDG 2 objectives. These synergies between Nigeria's NDC and the SDGs demonstrate how aligning NDC targets with SDG goals can lead to significant achievement on both targets. The table below further illustrates how SDGs 7, 2, and 15 align with Nigeria's NDC targets.

5. OPPORTUNITIES AND CHALLENGES OF ALIGNMENT

Aligning the SDGs and NDCs offers substantial opportunities for countries to make more efficient, coordinated progress. For Nigeria, however, alignment is complicated by dependence on fossil fuels,

⁶⁰ Ibid.

⁶¹ Ibid.

⁶² Ibid.

significant security pressures, and competing economic priorities. These realities create genuine trade-offs that can slow or divert attention from NDC–SDG integration. The following section examines the key opportunities that alignment can unlock, alongside the challenges and trade-offs that shape Nigeria’s ability to deliver both agendas.

5.1 Opportunities from Aligning NDCs and SDGs

One key advantage of aligning the SDGs and NDCs is the ability to focus on goals common to both. Without clear prioritization, resources may be inefficiently dispersed across multiple targets, impeding significant progress. Aligning these frameworks highlights critical needs within both the SDGs and NDCs. Given the 17 SDGs and 169 associated targets, alongside numerous climate change obligations, countries often struggle to identify key priorities, making it difficult for policymakers to focus on the most urgent SDGs and NDCs.⁶³ However, aligning the target areas of the SDGs and NDCs streamlines the process of identifying a country's priority sectors. For example, this alignment has helped Nigeria’s national government recognize priority areas such as agriculture, forestry, and energy.⁶⁴ This can help investors pinpoint key priorities within the national government’s NDCs and SDGs, enabling targeted investments in fundamental sustainable development needs.⁶⁵

Furthermore, prioritizing key SDGs and NDCs can reduce duplication and prevent separate budget allocations for climate change targets and SDGs at the national level.⁶⁶ This approach mirrors the strategy adopted by the Mexican government, which requested that ministries, departments, and agencies align their budget programmes with the top-

⁶³C Allen and T Wiedmann, ‘Prioritising SDG targets: Assessing baselines, gaps and interlinkages’ (2019) 14 Sustainability Science 421–438.

⁶⁴ N Izuokumor, (n 57) 111–118.

⁶⁵ World Resources Institute, ‘3 New Ways to Explore Links Between Climate and Sustainable Development’ *available at* < 3 New Ways to Explore Links Between Climate and Sustainable Development | World Resources Institute (wri.org) accessed 15 November 2025 ; A. Steiner, *The Financial System We Need: Aligning the Financial System with Sustainable Development*. Nairobi (United Nations Environment Programme 2015) 7.

⁶⁶ N Izuokumor, (n 57) 111–118.

priority areas of the SDGs and national climate change objectives.⁶⁷ This point is further discussed in section 7 below.

Aligning NDCs with the SDGs helps ensure that limited financial resources are used efficiently to support both frameworks. Without this alignment, countries may struggle to secure sufficient funding to implement NDCs and the SDGs separately.⁶⁸ For example, implementing the SDGs alone would require annual expenditures ranging from \$3.3 to \$4.5 trillion, representing 45-59 percent of GDP in low-income countries.⁶⁹ At the national level, the Nigerian government noted that it requires an estimated \$300 billion to achieve its SDGs.⁷⁰ This amount far exceeds the country's entire 2024 national budget of \$36.7 billion, underscoring the scale of the financing gap.⁷¹ This disparity indicates that even if Nigeria were to allocate its entire annual budget to address climate change, achieving a low-carbon pathway could take several decades, making it seem nearly impossible. These figures highlight the constraints imposed by limited national funds and underscore the critical need to consolidate resources to effectively focus on the NDCs and the SDGs' prioritized targets.

Synergising the SDGs and NDCs will promote enhanced cooperation among key ministries and departments involved in climate change.⁷² This alignment enables these entities to pool resources and jointly pursue targets that align with the SDGs and NDCs. For instance, by integrating key SDGs with NDCs, there is potential for collaborative initiatives

⁶⁷ Mathilde Bouyé, *Connecting the Dots: Elements for a Joined-Up Implementation of the 2030 Agenda and Paris Agreement* (GIZ 2018) p. 48.

⁶⁸ TW Abraham and WM Fonta, 'Climate change and financing adaptation by farmers in northern Nigeria (2018) 4 (1) Financial Innovation 1.

⁶⁹ V Turner and T Smith, 'New Report Estimates SDG Financing Needs for 59 of the World's Lowest-Income Countries' (Sustainable Development Solutions Network 2019). available at New Report Estimates SDG Financing Needs for 59 of the World's Lowest-Income Countries (unsdsn.org).

⁷⁰ Nigeria Integrated National Financing Framework (2022) at 110

⁷¹ Budget Available at 2024 Proposed Budget Framework - The Budget Foundation - Nigeria Budget Transparency accessed 15 November 2025; Aljazeera, 'Nigeria's parliament passes record budget for 2020' (2019) available at <https://www.aljazeera.com/ajimpact/nigeria-parliament-passes-record-budget-2020-191205181608971.html> accessed 15 November 2025.

⁷² N Izoukumor, (n 57) 111-118.

involving the National Council on Climate Change, the Ministry of Agriculture, the Forest Department, and the Office of the Senior Special Assistant to the President on SDGs.⁷³ Such initiatives could focus on critical areas like reforestation and climate-smart agriculture. This collaborative approach facilitates the efficient and effective achievement of objectives, ensuring timely progress toward both frameworks' goals.⁷⁴

Moreover, fostering synergy between the NDCs and the SDGs offers significant opportunities for national governments to meet their targets effectively. The SDGs are integral to the 2030 Agenda for Sustainable Development, which was adopted by United Nations member states with a focus on urgently addressing and mitigating the adverse effects of climate change.⁷⁵ The targets set within this agenda are to be achieved by 2030.⁷⁶ This timeline is particularly pertinent as Nigeria's NDC targets and the climate change commitments under the Paris Agreement also share the 2030 deadline.⁷⁷ By aligning the SDGs with the NDCs, national governments can leverage this common timeframe to address overlapping priorities effectively. This alignment facilitates a coordinated approach to tackling shared challenges, thereby enhancing the prospects for successful implementation of both frameworks at the national level by 2030.

Also, Nigeria's performance in achieving the SDGs is relatively poor, with the country ranked 139th out of 163 nations.⁷⁸ Regarding NDCs, Nigeria initially pledged a 20 percent unconditional and a 45 percent conditional reduction in GHG emissions.⁷⁹ The conditional targets represent the

⁷³The Office of Senior Special Assistant to the President on SDGs was set up by the Nigerian president to implement the SDGs. See Sustainable Development Goals, Office of senior special assistant to the president, available at Our Mandate - Sustainable Development Goals (sdgs.gov.ng) accessed 15 November 2025.

⁷⁴F Nerini and B Milligan, (n 33) 678.

⁷⁵ UN General Assembly, transforming our world: the 2030 Agenda for Sustainable Development (n 1).

⁷⁶ Ibid.

⁷⁷ Nigeria's Intended Nationally Determined Contribution (2015) 14.

⁷⁸Sustainable Development Report 2022 From Crisis to Sustainable Development, the SDGs as Roadmap to 2030 and Beyond available at Sustainable Development Report 2022 - Sustainable Development Report.

⁷⁹Noah Afedolor Izuokumor, 'Nigeria's Climate Change Act, conditional and unconditional nationally determined contributions, and the principle of common but differentiated responsibilities.' *Environmental Law Review* (2025) 27 (2) 116-134.

percentage of emissions Nigeria can reduce, but only if it receives financial support from the international community. The conditional target was subsequently increased to 47 percent in 2022 when the NDCs were updated.⁸⁰ However, Nigeria's emissions have shown no significant reduction, with recorded levels of 278.31 million tons in 1990 and 385.11million tons in 2023.⁸¹ Therefore, a pragmatic approach to achieving Nigeria's NDCs and related SDGs is essential at the national level. In summary, aligning NDCs and SDGs will enhance collaboration among top Ministries, Departments, and Agencies, accelerate progress toward key targets, and assist investors in identifying and funding essential sustainable development initiatives. It will also enable national governments to allocate resources more effectively to critical areas. However, achieving these synergies presents challenges and trade-offs, which are discussed below.

5.2 Key Trade-Offs and Implementation Challenges

Balancing the competing priorities between the SDGs and NDCs can be difficult, especially when resources are limited. In such cases, governments may have to focus on some targets while delaying or deprioritising others. This can result in trade-offs, meaning that progress in one area might come at the expense of another.⁸² Additionally, compromises may be necessary to manage limited resources and ensure the most critical objectives are met.⁸³

In this context, several trade-offs are likely to arise in aligning Nigeria's NDCs with the SDGs discussed above. For example, while renewable energy is a key focus in both Nigeria's NDCs and SDG 7 (affordable and clean energy), it may not be a top priority for the Nigerian government. This is mainly due to the country's heavy reliance on fossil fuels, particularly oil and gas, which serve as significant sources of both revenue

⁸⁰ Ibid.

⁸¹European Union, EDGAR - Emissions Database for Global Atmospheric Research; CO2 emissions of all world countries 2022 report.

⁸²BJ Batra, 'Addressing Trade-offs Between Energy Transitions and SDGs through G20 Partnerships: An 'Inequality' Perspective. (2023 Policy Biref) 5.

⁸³ Ibid.

and energy supply.⁸⁴ The country currently operates around eleven gas power plants, which are not renewable energy sources.⁸⁵ The government has also acknowledged that developing hydropower, a renewable energy source, is limited by the high time and cost required to build suitable dams.⁸⁶ As a result, the Nigerian government prioritizes natural gas-fired power generation over hydropower.⁸⁷ This means that more investment will likely go into gas, a non-renewable source, rather than renewable energy. Consequently, the transition to renewable energy outlined in the NDC may conflict with the country's reliance on fossil fuels, such as oil and gas, for its economy and energy needs.

Again, the Voluntary National Reviews (VNRs) of the SDGs reveal that key areas of alignment between Nigeria's NDCs and SDGs are not top priorities for the government. VNRs are voluntary reports issued by national governments that track progress towards implementing the SDGs.⁸⁸ Since the adoption of the SDGs, the Nigerian government has released two VNRs, in 2017⁸⁹ and 2020.⁹⁰ However, in both reviews, Nigeria did not address SDG 7 (Affordable and Clean Energy), SDG 13 (Climate Action), or SDG 15 (Life on Land). Instead, the government focused on other goals, such as SDG 1 (No Poverty), SDG 3 (Good Health), SDG 4 (Quality Education), SDG 5 (Gender Equality), SDG 8 (Decent Work), SDG 16 (Peace and Justice), and SDG 17 (Partnerships).⁹¹

⁸⁴ A Ite and S Petters, 'Petroleum exploration and production: Past and present environmental issues in Nigeria's Niger Delta (2013) 1 (4) American Journal of Environmental Protection 78-90.

⁸⁵ Nigerian Electricity Regulatory Commission, NERC Quarterly Reports (First Quarter 2024) 18.

⁸⁶ EA Kalitsi, 'Problems and Prospects for Hydropower Development in Africa' in *Workshop for African Energy Experts on Operationalising the NEPAD Energy Initiative* (2003).

⁸⁷ YS Mohammed and AS Mokhtar, 'Renewable energy resources for distributed power generation in Nigeria: a review of the potential (2013) 22 Renewable and Sustainable Energy Reviews 257-268.

⁸⁸ Para 79, GHG UN General Assembly, transforming our world: the 2030 Agenda for Sustainable Development, 21 October 2015, A/RES/70/1, available at: <http://www.refworld.org/docid/57b6e3e44.html> accessed 20 November 2025.

⁸⁹ Federal Republic of Nigeria, *Implementation of the SDGs A National Voluntary Review* (2017) available at 16029Nigeria.pdf (un.org) accessed 15 November 2025.

⁹⁰ Nigeria National Development Planning, *Second Voluntary National Review* (2022) available at *26308VNR_2020_Nigeria_Report.pdf (un.org) accessed 15 November 2025.

⁹¹ Ibid.

This prioritization reflects the ruling party's focus on three key promises during election campaigns.⁹² These areas are economic development, combating insecurity, and fighting corruption.⁹³ As a result, SDGs 7, 13, and 15, which are closely related to Nigeria's NDCs on climate action, may not be the government's primary focus. The national budget further reflects this prioritization. Significant allocations are directed toward security, while the energy sector, particularly renewable energy, receives limited funding. For instance, in 2024, the Nigerian government allocated only N344 billion (\$229.33 million) to the power sector, covering both personnel and overhead costs.⁹⁴ However, it is unclear how much of this allocation was explicitly dedicated to renewable energy initiatives. In contrast, the government allocated N4.91 trillion (\$3.27 billion) to address pressing security and defense needs in 2025, underscoring the funding disparity between energy development and other priority areas.⁹⁵ This underfunding of renewable energy initiatives underscores the broader challenge of achieving Nigeria's NDC-SDG commitments, particularly in the energy sector. As highlighted by the Nigeria Sustainable Energy for All Action Agenda, insufficient funding has led to inadequate incentives for renewable energy development.⁹⁶ Consequently, the high costs associated with acquiring and installing rooftop solar photovoltaic systems have limited their use to a small group of wealthy individuals.⁹⁷ This has left the majority of Nigerians reliant on off-grid energy solutions, with gasoline generators supplying about 50% of the country's electricity consumption.⁹⁸ Unfortunately, this widespread reliance on gasoline

⁹² Nigeria National Development Planning A Second Voluntary National Review (2022) (n 85).

⁹³ *Ibid.*

⁹⁴ W Musa, 'Power Sector Budget Allocation Increases by 44 per cent' *The Guardian* (2024).

⁹⁵ PWC, 2025 proposed budget available at Nigeria's 2025 Proposed Budget- Budget of restoration - Tax & Business Matters - Nigeria accessed 15 November 2025.

⁹⁶ Federal Republic of Nigeria Sustainable Energy for All Action Agenda (Se4all-Aa) Adopted by Interenergy And Energy Efficiency (ICREEE) Ministerial Committee on Renewable (2016) at 57.

⁹⁷ O Michael and Atul Kumar, 'Rooftop solar PV for urban residential buildings of Nigeria: A preliminary attempt towards potential estimation' *AIMS Energy* 710.

⁹⁸ Gasoline generators are mostly used for domestic power back up whenever there is power outage. See BN Nwankwojike and MO Egwuagu, 'Life Cycle Cost Analysis of Residential Power Backup Gasoline Generators in Nigeria' (2019) 23 (12) *Journal of Applied Sciences*

generators contributes significantly to air pollution, contradicting Nigeria's NDC commitment to a 20 percent conditional reduction by 2030.⁹⁹

In addition to trade-offs, there are other significant challenges in aligning Nigeria's efforts toward achieving both the SDGs and its NDCs. One of the key challenges is the need for robust data collection, management, and reporting systems to monitor progress effectively.¹⁰⁰ However, like many countries, Nigeria faces obstacles related to data availability, quality, and the capacity to track progress accurately.¹⁰¹ This capacity gap was particularly evident during the preparation of Nigeria's Biennial Report, which provides updates on actions undertaken by the country to implement the UNFCCC.¹⁰² 'The Biennial report includes updates on GHG emissions and removals by carbon sinks, as well as actions taken to reduce emissions or enhance carbon sequestration.'¹⁰³ According to Nigeria's first Biennial Update Report (BUR1), 'the country lacked a fully developed GHG Inventory Management System (IMS) and well-established institutional arrangements when compiling the inventory for the BUR1.'¹⁰⁴ This gap in data management and institutional capacity poses a significant challenge to effectively tracking progress towards both the SDGs and NDCs, limiting the ability to assess the impact of climate actions and sustainable development efforts.

Another significant challenge is the increasing complexity of implementing linkages between the SDGs and NDCs within existing Ministries, Departments, and Agencies in various countries.¹⁰⁵ Both climate change agreements and the SDG agenda have unique histories and

and Environmental Management 2259-2261; R Cervigni and M Henrion (eds), *Low-Carbon Development: Opportunities for Nigeria* (World Bank 2013) 77.

⁹⁹Federal Ministry of Environment Abuja, Nigeria, *National Environmental, Economic and Development Study (NEEDS) for Climate Change in Nigeria* (2010) 25.

¹⁰⁰ Federal Republic of Nigeria (2018) First Biennial Update Report (n 45) 144-145.

¹⁰¹Ibid.

¹⁰² Ibid.

¹⁰³ Ibid.

¹⁰⁴ Ibid at 35.

¹⁰⁵N Izuokumor, (n 57) 314-322.

established implementation mechanisms across different sectors.¹⁰⁶ Hence, there may be functional overlap among ministries when coordinating efforts that address both frameworks.¹⁰⁷ Furthermore, a notable weakness in integrating the SDGs and climate change targets stems from their differing legal statuses. Climate change agreements, such as the Paris Agreement, are legally binding and impose enforceable obligations on participating countries.¹⁰⁸ In contrast, the SDGs are considered aspirational targets and constitute soft law, lacking binding legal force.¹⁰⁹ This distinction presents a challenge in aligning the non-binding SDGs with the legally enforceable nature of climate change agreements, complicating efforts to achieve coherent and effective implementation of both frameworks.

In summary, fossil fuel dependence, budget priorities, and weak data systems are some of the key challenges. These barriers are not insurmountable. The legal, institutional, and financing mechanisms suggested in Section 7 address them. Ring-fenced funds help prevent fossil-fuel lock-in and may provide funding for renewables; alignment memos and joint dashboards integrate fragmented data systems; and parliamentary oversight helps ensure climate and development priorities are not pushed aside.

Moreover, as the United Nations report points out, despite these challenges and trade-offs, the co-benefits of integrating SDGs and NDCs outweigh the trade-offs and other impediments.¹¹⁰ This suggests that, despite the complexities, pursuing alignment between the SDGs and NDCs remains a viable strategy for achieving the shared goals of both. We

¹⁰⁶“Sustainable Development Goal Knowledge Platform’ Global Conference on Strengthening Synergies between the Paris Agreement and the 2030 Agenda for Sustainable Development: Maximizing Co-Benefits by Linking Implementation across SDGs and Climate Action. (United Nations 2019) at 23.

¹⁰⁷ D Bodansky, ‘The legal character of the Paris Agreement’ (2016) 25 (2) *Review of European, Comparative & International Environmental Law* 142-150.

¹⁰⁸*Ibid.*

¹⁰⁹ K Shamin and R Kibugi, ‘Brief on Sustainable Development Goal 13 on Taking Action on Climate Change and Its Impacts: Contributions of International Law, Policy and Governance’ (2017) 13 *McGill J. Sust. Dev. L* 183.

¹¹⁰ *Synergy Solutions for a World in Crisis: Tackling Climate and SDG Action Together Report on Strengthening The Evidence Base I First Edition 2023* at page 7.

will now briefly assess the Nigerian government's efforts to recognize and implement the shared objectives of the SDGs and NDCs at the national level.

6. CURRENT GOVERNMENT APPROACHES AND GAPS

Nigeria has made repeated, on-paper commitments to coordinate climate policy with broader development aims. In practice, the strongest signals of NDC–SDG link delivery appear within the climate policy sphere itself, while connections to the SDGs are often implied rather than spelled out. The result is a framework that acknowledges collaboration but offers limited guidance on where SDG and NDC priorities should intersect in day-to-day implementation.

6.1 *Legal instruments*

First, the Climate Change Act 2021 contains 35 sections across eight parts.¹¹¹ It does not expressly refer to the SDGs, nor does it establish a formal crosswalk between NDC delivery and SDG targets. It does, however, assign a broad set of collaborative functions to the National Council on Climate Change (NCCC). These include developing and implementing carbon-market mechanisms in concert with the Federal Ministry of Environment and the ministry responsible for industry, trade, and investment;¹¹² working with the Federal Inland Revenue Service to design a carbon-tax framework;¹¹³ liaising with the Nigeria Sovereign Green Bond programme to help finance NDC commitments;¹¹⁴ and collaborating with the National Bureau of Statistics to develop Natural Capital Accounts.¹¹⁵

Taken together, these provisions create important links across climate, fiscal, statistical, and capital markets governance. What they do not do, however, is refer to the SDGs or specify how routine climate-policy processes such as planning, budgeting, measurement, reporting, and verification, and public reporting should interface with the national SDG

¹¹¹ The Climate Change Act 2021.

¹¹²Ibid. section 4 (j).

¹¹³Ibid. section 4 (j).

¹¹⁴ Ibid. section 4 (i).

¹¹⁵Ibid. section 29.

architecture, including the Office of the Senior Special Assistant on SDGs and the SDG indicator framework. Although it might be inferred that the Act's general collaboration mandate could extend to SDG institutions, this is not stated explicitly in the statute, and there is no requirement for shared indicators or joint public reporting across NDC and SDG programmes.

Apart from the Climate Change Act, other policy documents also recognize the need for collaboration. For instance, the National Climate Change Policy 2021–2030 calls for close cooperation across relevant ministries, departments, and agencies to achieve climate objectives.¹¹⁶ It emphasizes strengthening the Department of Climate Change's capacity and working with the Federal Ministry of Environment to oversee and monitor the policy's implementation.¹¹⁷ Nigeria's 2050 Long-Term Vision for a Net-Zero (LTV2050) also underscores collaboration,¹¹⁸ this time extending beyond the federal centre to include state and local governments and the private sector to optimize resources and deliver the net-zero pathway.¹¹⁹ Similarly, the government's Third Nationally Determined Contribution (NDC 3.0) states that 'NDC 3.0 implementation will require effective interministerial collaboration and information sharing based on memoranda of understanding (MOU) between the NCCC and federal-, state- level Ministries, Departments and Agencies (MDAs) and Local Governments.'¹²⁰ Senior officials, including the President, have also viewed climate action as a whole-of-government effort that demands unity across climate change-related institutions.¹²¹

Across these instruments, the Government articulates a consistent coordination narrative. However, the design remains climate-centric: collaboration is framed primarily within the climate and economic governance spheres, without an explicit operational bridge to the SDG system of targets, indicators, budgeting, and accountability. The absence

¹¹⁶ Federal Ministry of Environment, Department of Climate Change, *National Climate Change Policy for Nigeria 2021–2030*.

¹¹⁷ *Ibid.* at 43.

¹¹⁸ Federal Republic of Nigeria, *2050 Long-Term Vision for Nigeria (LTV-2050)* 37.

¹¹⁹ *Ibid.*

¹²⁰ Nigeria, *Third Nationally Determined Contribution (NDC 3.0)* (Transmission Version 2) <https://www4.unfccc.int> accessed 15 November 2025.

¹²¹ *Ibid.*

of clearly identified NDC–SDG synergy points and standard budget-tagging rules leaves implementing bodies without guidance on how to co-design, co-finance, and co-report interventions intended to serve both agendas.

6.2 *Institutional Fragmentation*

Nigeria’s policy language increasingly acknowledges the need for collaboration across government, particularly in energy and climate. Yet in practice, practical alignment between the NDCs and the SDGs remains limited within the key institutions responsible for each agenda.

Nigeria has two primary agencies tasked with these responsibilities: The Office of the Senior Special Assistant to the President on SDGs (OSSAP-SDGs) and the National Council on Climate Change (NCCC).¹²² The OSSAP-SDGs established by the President,¹²³ is responsible for overseeing the integration of the SDGs into Nigeria’s development plans at the federal, state, and local levels.¹²⁴ The Nigeria National Voluntary Review indicates that SDG focal persons have been appointed at the state level to implement SDG targets in accordance with directives from this office.¹²⁵

On the other hand, the NCCC was established by Section 3 of the Climate Change Act of 2021. The NCCC is the primary agency responsible for climate change actions. Its functions include developing policies, implementing and monitoring these policies to reduce emissions, and partnering with the public on climate change issues.¹²⁶ Before the establishment of the NCCC, climate change activities in Nigeria were

¹²² M Ladan, ‘Nigeria’s Climate Change Act and Policy 2021 and the Future of Climate Litigation’ (2022) 23 SSRN 1.

¹²³ B Muhammad, ‘Implementation of the SDGs A National Voluntary Review (2017) 1 available, <<https://sustainabledevelopment.un.org/content/documents/16029Nigeria.pdf> accessed 15 November 2025.

¹²⁴ Sustainable development Goals, Office of senior special assistant to the president, see the mandate available at < <http://sdgs.gov.ng/about-sdgs/our-mandate/> accessed 15 November 2025.

¹²⁵ B Muhammad, (n 123).

¹²⁶ M Abdulkareem (2023 *Premium Times Nigeria*) available at Climate Change: Buhari approves work plan for National Council on Climate Change accessed 15 November 2025.

managed by the Department of Climate Change (DCC),¹²⁷ which was formerly the Special Climate Change Unit, created in 2006¹²⁸ and upgraded to the DCC in 2011.¹²⁹ It is unclear whether the DCC is still functioning following the establishment of the NCCC. It is assumed that the NCCC has replaced the DCC, as the NCCC was created under a new legislative Act in 2021.

Despite these strong mandates, there is no clear, documented framework showing how the OSSAP-SDGs and the NCCC jointly plan, fund, and report programmes that deliver both SDG targets and NDC outcomes.¹³⁰ Official documents recognize this lack of collaboration. For instance, the Nigerian Third Nationally Determined Contribution, submitted in September 2025, identifies key challenges to realizing the NDC. It states that ‘the absence of a clear coordination body for implementing the NDC, the divide between national and sub-national institutions in relation to their duties and responsibilities, and a lack of capacity are among the challenges.’¹³¹ The Integrated National Financing Framework, which is an instrument to mobilize public and private capital to finance the SDGs, states that ‘a major challenge has been that the much-needed collaboration is absent and, as such, there is overlap of roles and duplication of effort.’¹³² Nigeria’s SDGs Progress Report, submitted in December 2024, similarly notes ‘weak collaboration among state MDAs on SDG activities hinders progress at the subnational level’¹³³

The point is that the implementation of NDC–SDG linkages has not yet translated into routine, operational coordination among the key climate-change and SDG agencies. This could lead to duplication of projects. The risk of duplication is already visible in energy-access projects. For

¹²⁷Department of Climate Change, Federal Ministry of Environment; O Adejowo-Osho, *Nigeria’s commitments under the climate change Paris Agreement: legislative and regulatory imperatives towards ensuring sustainable development* (2019 Environment Africa 2019) pp. 61–82 at p. 73.

¹²⁸ P Koblowsky and C Speranza, ‘Institutional Challenges to Developing a Nigerian Climate Policy’ (2010) BORIS Research Repository 11.

¹²⁹Department of Climate Change (n 127).

¹³⁰ N Izoukumor, (n 57) 320–329.

¹³¹ Nigeria Third Nationally Determined Contribution (NDC 3.0) (n 120) 59.

¹³² Nigeria Integrated National Financing Framework at 58.

¹³³ Nigeria SDGs Progress Report at 19.

instance, the Federal Government recently approved ₦68.7 billion (about US\$47.2 million) for the Rural Electrification Agency (REA).¹³⁴ REA was to manage the solar projects in public institutions and rural communities, including universities, teaching hospitals, and the agricultural sector.¹³⁵ At the same time, the OSSAP-SDGs lists large-scale solar interventions of its own, for example, 19,266 solar streetlights and 925 solar boreholes.¹³⁶ There is no shared public dashboard linking these investments to common SDG and NDC indicators, nor clarity on the funding streams behind the SDG-branded assets. Without a single line of sight, parallel efforts can overlap, risking redundant mini-grids, fragmented maintenance responsibilities, and avoidable waste of public resources. A similar silo appears in data, Measurement, Reporting, and Verification (MRV). Nigeria's third NDC 2025¹³⁷ stresses the need for robust MRV to track emissions reductions and for Nigeria's transparency work.¹³⁸ However, NDC MRV systems operate largely apart from SDG monitoring. Take agriculture: scaling the System of Rice Intensification to 40% of irrigated rice is identified as an NDC action with potential abatement of 0.547 million tonnes of carbon dioxide equivalent (MtCO₂e).¹³⁹ The same intervention aligns with SDG 2 Zero Hunger and food security through yield and water-efficiency gains and has SDG 8 co-benefits (jobs in agro-processing). Yet data collection for climate change, typically led by the Federal Ministry of Environment, and SDG indicators led by OSSAP-SDGs, is not integrated, so these co-benefits are not captured in one place.¹⁴⁰ This coordination gap is precisely why the NDC Support Programme (2017–2025) argues that,

For NDC implementation, leaders must bridge institutional silos, establish common priorities, and create mechanisms for interministerial,

¹³⁴FEC approves ₦68.7 billion for solar projects in universities, hospitals, rural centres available at FEC approves ₦68.7 billion for solar projects in universities, hospitals, rural centres - Infrastructure Dialogue accessed 15 November 2025.

¹³⁵Ibid.

¹³⁶Office of the Senior Assistant to the President on SDGs available at Flagship Interventions - Sustainable Development Goals accessed 15 November 2025.

¹³⁷ Nigeria Third Nationally Determined Contribution (NDC 3.0) (n 120) 59.

¹³⁸ Ibid.

¹³⁹ Ibid at 18.

¹⁴⁰Ibid.

multilevel, and inclusive collaboration. They must also adopt long-term perspectives that embed climate goals in governance structures, legal frameworks, and decision-making processes, ensuring continuity even amid political shifts or pressures...¹⁴¹

Notwithstanding the absence of clear collaboration between the NCCC and the OSSAP-SDGs, there are instances of collaboration among other government agencies not directly responsible for implementing the NDCs and SDGs. For example, the Ministry of Power has partnered with the Ministry of Water Resources on small hydropower projects in Nigeria.¹⁴² Additionally, the Ministry of Water Resources conducted studies for 19 dam projects capable of generating 3,557 megawatts.¹⁴³ Another example is the Federal Ministry of Environment collaborating with Green Carbon Afrique, a private company, to develop a sugarcane-based biofuel plant covering about 2,000 hectares of land in two local government areas in Nigeria.¹⁴⁴ However, these collaborations do not extend to the NCCC, the leading climate change agent responsible for Nigeria's NDCs, nor to the Office of the Senior Special Assistant on SDGs, responsible for SDGs implementation.

7. A LEGAL ROADMAP FOR INTEGRATED PARIS AGREEMENT–SDG IMPLEMENTATION: LESSONS FROM GLOBAL PRACTICE

Achieving the SDG–NDC by 2030 requires more than rhetoric; it requires coherent legal frameworks, coordinated institutions, and strategically directed financing. Against this backdrop, the following roadmap outlines an integrated strategy, backed by comparative experience in Mexico, Japan, South Korea, Costa Rica, and other countries. Together, these strategies outline a practical pathway for accelerating SDG–NDC alignment by 2030.¹⁴⁵

¹⁴¹The NDC Support Programme (2017–2025) p 15

¹⁴²K Ley and A Ghatikar, *The Nigerian Energy Sector: An Overview with a Special Emphasis on Renewable Energy, Energy Efficiency and Rural Electrification* (Deutsche Gesellschaft für Internationale Zusammenarbeit 2015) 91.

¹⁴³*Ibid.*

¹⁴⁴*Ibid.* 90.

¹⁴⁵N Izoukumor, (n 57) 329–333.

7.1 Legal and Policy Integration

Integration begins with the law, and several countries have already undertaken similar initiatives, systematically analysing national policies to identify and align key areas with the SDGs and overarching national goals. For example, Canada updated its strategy and launched the Fourth Federal Sustainable Development Strategy (2019-2022) in response to the 2030 Agenda.¹⁴⁶ This strategy outlines 13 aspirational goals that align with 12 of the 17 SDGs, demonstrating a strategic effort to harmonize national objectives with global sustainability targets.¹⁴⁷ Similarly, South Korea's Third Basic Plan for Sustainable Development outlines 14 strategic targets, placing special emphasis on strengthening key SDGs.¹⁴⁸ The focus on aligning national plans with SDGs observed in developed countries like Canada and South Korea provides valuable insights applicable to any nation, including developing countries such as Nigeria.¹⁴⁹ It is worth noting that the Environmental Ministry carried out the Canadian policy review. Likewise, Nigeria's Ministry of Environment, or other ministries responsible for reviewing environmental policies, can review energy policies and incorporate key SDGs. To make the review actionable, the National Climate Change Policy 2021–2030 should be amended to include model clauses that make NDC–SDG synergies enforceable. Such provisions would create firm bases for accountability, including due diligence obligations and parliamentary scrutiny under domestic law.

Moreover, not all existing policies may require a comprehensive review, especially if they already align with national goals that support the SDGs. A notable example is Mexico, where the 2012 strategy set by the National Council for the Evaluation of Social Development Policy addresses

¹⁴⁶A Federal Sustainable Development Strategy for Canada 2019-2022.

¹⁴⁷Ibid 1.

¹⁴⁸Year One of Implementing the SDGs in the Republic of Korea: From a Model of Development Success to a Vision for Sustainable Development 2016 National Voluntary Review (The Government of the Republic of Korea, 2016).

¹⁴⁹The report of Swedish delegation for the 2030 agenda presents proposals that support the Swedish government to fulfil SDGs, see the 2030 Agenda and Sweden – A Summary (Government Offices of Sweden, 2019); similar approach is recorded in Indonesia. See M G Bastos Lima and A Gupta, 'The Sustainable Development Goals and REDD+: assessing institutional interactions and the pursuit of synergies' (2017) 17 *Int. Environ. Agreem. Polit. Law Econ* pp. 589–606.

poverty and various developmental issues, aligning with several SDG goals.¹⁵⁰ Similarly, Japan's National Biodiversity Strategy (2012–2020) and the Plan for Global Warming Countermeasures (established in 1979) provide a foundation for integrating SDGs and NDCs.¹⁵¹ In this context, the Nigerian government could consider leveraging the National Climate Change Policy for Nigeria 2021–2030.¹⁵² This policy appears to embrace the principles of Sustainable Development, particularly in its aim to 'implement mitigation measures that will promote low carbon use for sustainable high economic growth.'¹⁵³ It outlines key strategies, such as the use of electric vehicles,¹⁵⁴ renewable energy,¹⁵⁵ and sustainable agriculture,¹⁵⁶ to achieve a low-carbon economy. Moreover, the Nigerian government explicitly states that the implementation of Nigeria's NDC will fall under the purview of the National Climate Change Policy adopted in 2021.¹⁵⁷

However, potential challenges may arise because the National Climate Change Policy for Nigeria 2021 does not explicitly outline synergies between Nigeria's NDC and the key SDGs. Consequently, the government may struggle to identify aligned SDGs and prioritize them for implementation. Another challenge involves potential trade-offs with SDGs not directly linked to climate change targets, such as SDG 4 (free education).¹⁵⁸ As highlighted above, despite these challenges, this article contends that the advantages of aligning NDCs and key SDGs using the existing policy are significant. This alignment would enable the Nigerian government to focus on top-priority areas (such as the energy and forest sectors) for both the SDGs and Nigeria's NDC targets until 2030.¹⁵⁹ Moreover, this alignment would facilitate investor identification of the government's key priorities and encourage investments in essential

¹⁵⁰J Scott, *Implementing the 2030 Agenda in Mexico* (CONEVAL, 2018).

¹⁵¹ Sustainable Development Goal Knowledge Platform, (n 106).

¹⁵²Federal Ministry of Environment, Department of Climate Change, National Policy on Climate Change 2013 at 35.

¹⁵³*Ibid.*

¹⁵⁴ *Ibid* at p.46.

¹⁵⁵ *Ibid* at p. 40.

¹⁵⁶ *Ibid* at pp. 41-42.

¹⁵⁷ Nigeria's Intended Nationally Determined Contribution, n. 77, above, pp. 18-19

¹⁵⁸ Sustainable Development Goal Knowledge Platform, (n 106) 50.

¹⁵⁹World Resources Institute, *3 New Ways to Explore Links Between Climate and Sustainable Development*, n. 73, above.

sustainable development initiatives.¹⁶⁰ Ultimately, this approach would enable the Nigerian government to allocate resources more effectively, ensuring they align with the key objectives of these two critical frameworks. By adopting a model similar to that of the Mexican government, Nigeria's Ministries, Departments, and Agencies could align their budget programmes with high-priority areas of the SDGs and NDC.

7.2 Institutional Coordination

Law without institutions is inert, and alignment cannot be achieved without coordinated action across government agencies. At present, Nigeria's NCCC and OSSAP-SDGs operate in parallel, risking duplication. Therefore, there is a need for strong collaboration among the principal Ministries, Departments, and Agencies (MDAs) to implement the aligned SDGs and Nigeria's NDC effectively. To facilitate this, the Nigerian government could consider fostering collaboration among lead MDAs in the energy and forest sectors, including the NCCC, the Energy Commission of Nigeria, the Rural Electrification Agency, and the OSSAP-SDGs, responsible for SDG implementation. Countries like Mexico and Japan provide key examples of successful collaboration between MDAs tasked with implementing SDGs and NDCs at the national level.¹⁶¹ For instance, a notable development occurred in Mexico in 2017, where three Ministries, Departments, and Agencies collaborated to implement both SDGs and NDC targets.¹⁶² This collaboration involved the Office of the President of Mexico, responsible for SDG implementation, the Ministry of Environment and Natural Resources, and the National Institute of Ecology and Climate Change, responsible for supporting NDCs.¹⁶³ Close coordination was established between these entities to ensure the effective implementation of SDGs and NDC targets.¹⁶⁴ Similarly, Japan has a well-coordinated institutional arrangement for SDG and NDC implementation. The Global Warming Prevention Headquarters, led by the prime minister and including relevant cabinet ministers, oversees relevant institutions involved in SDG and NDC

¹⁶⁰ Mathilde Bouyé (n 67) 48.

¹⁶¹ Mathilde Bouyé (n 67) 16.

¹⁶² Ibid.

¹⁶³ Ibid.

¹⁶⁴ Ibid.

implementation.¹⁶⁵ In Colombia, an Inter-Agency Commission was established to implement the Post-2015 Development Agenda,¹⁶⁶ while in Vietnam, a National Council for Sustainable Development and Competitiveness Enhancement, along with a working group, was created to address key achievable SDGs linked to climate change. These organisations report to the government and submit their reports to parliament to address key SDGs and climate change interlinkages, with continuous monitoring, review, and reporting.¹⁶⁷ However, as highlighted above, concerns are growing about countries' reliance on existing MDAs to implement the SDGs and NDCs. For instance, climate change instruments and the SDGs agenda each have unique histories and established implementation agencies in various sectors.¹⁶⁸ Furthermore, potential issues of functional overlap among ministries may arise during the implementation of interlinkages. Despite concerns about potential functional overlaps and historical disparities in the implementation of climate change instruments and the SDGs, Mexico demonstrated successful collaboration among three MDAs to implement both the SDGs and the NDC.¹⁶⁹ Nigeria already has an established structure for SDG implementation across its 36 states and the National Assembly, led by the OSSAP-SDGs.¹⁷⁰ In light of this, the OSSAP-SDGs needs to collaborate with relevant MDAs responsible for climate change obligations and NDC implementation, such as the NCCC, the Energy Commission of Nigeria, and the Rural Electrification Agency.

To enhance collaboration and implementation, four key strategies can be employed. Firstly, the OSSAP-SDGs should convene a meeting of relevant MDAs to acknowledge the synergy between climate change obligations and Nigeria's NDC targets. Agree on a formal joint brief, shared milestones, and one Key Performance Indicator dashboard; require

¹⁶⁵ Sustainable Development Goal Knowledge Platform, (n 106).

¹⁶⁶ OECD, Opening of the Inter-ministerial Commission on OECD Affairs, Opening remarks by Angel Gurría OECD Secretary-General October 2019 - Bogota, Colombia.

¹⁶⁷ Sustainable Development Goal Knowledge Platform, (n 106).

¹⁶⁸ Sustainable Development Goal Knowledge Platform, (n 106) 23.

¹⁶⁹ M Bouyé and NS Schulz, Connecting the dots: Elements for a joined-up implementation of the 2030 Agenda and Paris Agreement. (Deutsche Gesellschaft für Internationale Zusammenarbeit, 2018) 16.

¹⁷⁰ B Muhammad, (n 123) 54.

annual public scorecards so progress can be verified. Strengthen data systems, GHG inventory, sector statistics, so plans and budgets are evidence-led. Use the Voluntary National Review and budget cycles to keep priorities honest and to be transparent about where short-term political goals conflict with long-term climate and SDG aims. Secondly, the executive arm of the government may allocate funds to these key MDAs, specifically directing them to focus on the identified synergies, thereby fostering renewable energy development and forest enhancement in Nigeria. Thirdly, there should be ongoing monitoring and review of the implementing MDAs by the OSSAP-SDGs and the NCCC. Lastly, the Nigerian Parliament, with its oversight function as outlined in the 1999 Constitution,¹⁷¹ should be actively involved in the monitoring and implementation process.¹⁷² This involvement would require the relevant MDAs to report regularly to Parliament, detailing the levels of success and challenges within a specified timeframe. Such reporting will enable Parliament to provide supervisory guidance, ensuring effective coordination and implementation of the identified synergies.

7.3 *Multi-Stakeholder Platforms*

While government institutions play a central role, broad stakeholder participation is essential for achieving durable climate development outcomes. Other developing countries show the value of this model.¹⁷³ For example, the Philippines' People's Survival Fund engages various stakeholders to implement adaptation projects that simultaneously address climate vulnerabilities and contribute to SDG targets.¹⁷⁴ In South Africa and Rwanda, national implementing entities regularly host meetings with stakeholders, including civil society organisations, private investors, government ministries, and religious institutions.¹⁷⁵ These meetings provide a platform for stakeholders to understand national climate change and SDG initiatives and allow the government to identify

¹⁷¹ Sections 88 & 89 – Powers of the National Assembly to conduct investigations

¹⁷² See sections 80-90 Constitutional of Federal Republic of Nigeria 1999 as Amended.

¹⁷³ International Development Research Centre, *Analysis of the People's Survival Fund: Insights on Climate Finance Delivery in the Philippines* (Final Research Report 2019) 9.

¹⁷⁴ Ibid.

¹⁷⁵ World Resources Institute, 'Direct Access To Climate Finance: Lessons Learned By National Institutions' (2015 Working Paper) 18.

stakeholders' priorities, thereby fostering local ownership of projects. Nigeria should adopt a similar multi-stakeholder approach to implement synergies between the NDC and the SDGs. This process would ensure greater transparency, promote local participation, and help align national policies with the priorities of diverse stakeholder groups, enhancing the effectiveness of climate action and sustainable development efforts.

7.4 Innovative and Ring-Fenced Financing

Even the most coherent institutions cannot function without adequate, predictable finance. Countries that have made notable advances in renewable energy investment often employ creative financial solutions to increase funding. For example, in 2019, Costa Rica launched a national decarbonisation plan to become a zero-emission country by 2050.¹⁷⁶ One critical factor behind Costa Rica's success in boosting renewable energy generation was the decision to eliminate its military in 1948.¹⁷⁷ This move redirected millions of dollars from defence spending into social programmes and renewable energy development, demonstrating how resource reallocation can simultaneously promote environmental and social progress.¹⁷⁸ In Nigeria's context, adopting innovative financial mechanisms could play a crucial role in accelerating progress toward both SDG and NDC targets. One promising strategy is to reallocate a portion of the savings from removing fossil fuel subsidies. For instance, the Nigerian government saved \$1.32 billion in just one month after removing these subsidies.¹⁷⁹ If even 5% of this revenue were reinvested in projects aligned with the SDGs and NDCs, it could significantly boost initiatives such as renewable energy development and other sustainability goals.

¹⁷⁶Adrien Vogt, National Decarbonization Plan 2018- 2050 available at < Adrien Vogt, National Decarbonization Plan 2018- 2050.

¹⁷⁷P Barash, 'Costa Rica's Peace Dividend: How Abolishing the Military Paid Off' *Los Angeles Times* (2013) available at < Costa Rica's peace dividend: How abolishing the military paid off - Los Angeles Times (latimes.com) accessed 20 November 2025.

¹⁷⁸ M Gallucci, 'Costa Rica Ran Almost Entirely on Renewable Energy in 2016' *Mashable UK* (2017) available at < Costa Rica ran almost entirely on renewable energy in 2016 (mashable.com) accessed 20 November 2025.

¹⁷⁹ F Onuah, Nigeria's Tinubu says scrapping fuel subsidy has saved \$1.32 billion (2023 Reuters) available at < Nigeria's Tinubu says scrapping fuel subsidy has saved \$1.32 billion | Reuters accessed 20 November 2025.

In addition, Nigeria has access to climate bonds and various international support funds.¹⁸⁰ These resources should be strategically directed toward projects and sectors where NDCs and SDGs align. Properly channelling these funds into projects that address both NDCs and SDGs can maximize their impact. Therefore, this study recommends the establishment of a ‘ringfenced’ fund in Nigeria dedicated to projects aligned with NDCs and SDGs, with a specific percentage of revenues from subsidy savings and international climate change support. By directing these financial resources toward the shared goals of the NDCs and SDGs, Nigeria can accelerate its progress toward achieving key SDG and NDC targets by 2030.

8. CONCLUSION

Nigeria can no longer treat the NDCs and SDGs as two separate national projects running in parallel. The evidence presented in this paper shows that the country’s climate and development ambitions are deeply interconnected and, if strategically aligned, could generate the fastest and most cost-effective gains for emissions reduction, resilience, and socio-economic development.

The first step is to work with the tools already available. Nigeria must review its existing laws, policies, and institutional frameworks to embed explicit NDC–SDG alignment duties within them. This includes integrating synergy clauses into future legislation and policy instruments so that ministries, departments, and agencies are legally obliged to plan, budget, and deliver in ways that maximise joint benefits rather than create duplication. Delivery should begin with what the state can immediately control: priority-setting, regulatory coherence, and ending the fragmentation of limited public funds across long, competing lists of uncoordinated projects.

Institutions are the decisive factor in whether this agenda succeeds. The NCCC and the OSSAP-SDGs must evolve from parallel actors into joint delivery partners with shared workplans, pooled data systems, and co-

¹⁸⁰S Stout, ‘Landscape of Climate Finance in Nigeria 2024’ available at [Landscape-of-Climate-Finance-in-Nigeria-2024.pdf](#) accessed 20 November 2025.

owned metrics. Strengthened coordination both horizontally among federal MDAs and vertically across state and local governments is essential for policy continuity, especially given Nigeria's political transition cycles. Multi-stakeholder platforms should support this coordination by embedding the expertise of civil society, academia, the private sector, and development partners into national decision-making.

Financing will determine credibility. Nigeria must establish innovative mechanisms such as climate bonds, blended finance structures, and stable, ring-fenced funds that prioritize interventions that deliver measurable co-benefits. Drawing lessons from international models can help Nigeria design financing systems that attract investors, protect funds, and support long-term planning under fiscal pressure.

The paper also acknowledges the trade-offs that policymakers will face. Nigeria's fiscal pressures, reliance on fossil fuels, data gaps, and overlapping mandates will slow progress if left unaddressed. Despite these limitations, the analysis demonstrates that clear synergies exist and that the benefits of coordinated implementation far outweigh the constraints. If Nigeria adopts the integrated approach proposed here, the 2030 deadline becomes less a looming crisis and more a catalyst for reform. Synergy between the NDCs and the SDGs can transform national planning into a focused delivery engine, one that channels limited resources toward high-impact interventions and enables Nigeria to make measurable, meaningful progress where it matters most.

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