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Fiscal Federalism and Vertical Fiscal Imbalance in Nigeria (2015-2023): Challenges on Sustainable Development

[1]Matthew Gimba, [2]Danjuma Yusuf PhD & [3]Abubakar Auwal Chul, PhD

Department of Political Science, College of Education, Zing

Department of Political Science and International Relations, Taraba State University, Jalingo,, Nigeria

matthewforpeace@mail.com
ihshanju@gmail.com

ABSTRACT
This study examines fiscal federalism and vertical fiscal imbalance in Nigeria from 2015-2023, with particular emphasis on the challenges posed to sustainable development. The study adopted a descriptive research design and relied primarily on secondary data obtained from government publications, the National Bureau of Statistics (NBS), Revenue Mobilization Allocation and Fiscal Commission (RMAFC), Central Bank of Nigeria (CBN), and relevant academic literature. The study was anchored on the Fiscal Federalism Theory, which emphasizes the appropriate allocation of expenditure responsibilities and revenue-raising powers among different levels of government. The findings revealed that there is a persistent vertical fiscal imbalance, as the Federal Government controls a disproportionate share of national revenue while states and local governments bear substantial responsibilities for delivering basic public services. Heavy dependence of sub-national governments on statutory allocations has weakened internally generated revenue and fiscal autonomy, thereby constraining effective development planning and service delivery. Fiscal imbalance has contributed to inadequate investment in infrastructure, education, healthcare, and other sectors essential for sustainable development. The study recommends restructuring the revenue-sharing framework to enhance sub-national fiscal autonomy, strengthening internally generated revenue through improved tax administration and accountability, and promoting greater transparency, fiscal discipline, and efficiency in the utilization of public resources. The study concludes that addressing vertical fiscal imbalance is essential for achieving equitable and sustainable development in Nigeria.
Keywords: Fiscal Federalism; Vertical Fiscal Imbalance; Revenue Allocation; Fiscal Autonomy; Sustainable Development.

INTRODUCTION

Fiscal federalism concerns the allocation of revenue-raising powers, expenditure responsibilities and financial resources among different levels of government. Although it is designed to promote efficient service delivery, accountability, regional equity and local participation in development, its practice can generate significant fiscal imbalances when revenue capacity and expenditure responsibilities are unevenly distributed. Globally, federal systems have developed different mechanisms to manage these imbalances. In Europe, fiscal federalism varies considerably, with countries such as Germany employing fiscal equalisation and intergovernmental transfers to reduce disparities in revenue capacity among regions, while highly decentralised systems provide substantial fiscal autonomy to sub-national governments (OECD, 2021). Canada similarly combines considerable provincial fiscal autonomy with federal transfers designed to address differences in fiscal capacity and ensure relatively comparable public services across provinces

(OECD, 2025). China operates a decentralised expenditure structure alongside strong central control over major revenue sources, creating vertical fiscal gaps that are addressed through extensive intergovernmental transfers. Russia also experiences disparities between the federal government and regions as well as among regions, requiring transfer arrangements to moderate fiscal inequalities. In India, differences in revenue-generating capacity and expenditure obligations between the Union and states have necessitated tax-sharing arrangements and grants to address vertical and horizontal imbalances (Dougherty & Mota, 2024). Across Africa, fiscal federalism is characterised by weak sub-national revenue bases, uneven regional development and considerable dependence on central government transfers (OECD/AUC/ATAF, 2024). Nigeria presents particularly pronounced vertical and horizontal fiscal imbalances because the Federal Government controls major revenue sources while states and local governments have extensive responsibilities for basic services and development. It is against these persistent imbalances associated with fiscal federalism that this study examines fiscal federalism and vertical fiscal imbalance in Nigeria from 2015 to 2023, with particular attention to their implications for sustainable development.

Statement of the Problem

Nigeria's federal system continues to experience significant vertical fiscal imbalance arising from the mismatch between revenue-raising powers and expenditure responsibilities among the three tiers of government. The Federal Government controls major sources of public revenue, while states and local governments are responsible for providing essential services such as education, healthcare, infrastructure and local development. Consequently, sub-national governments remain heavily dependent on statutory allocations, limiting their fiscal autonomy and development capacity. Persistent disparities in revenue-generating capacity among states further deepen horizontal imbalances and regional inequalities. These challenges have constrained effective public service delivery, infrastructure development and equitable distribution of development benefits. Therefore, this study examines fiscal federalism and vertical fiscal imbalance in Nigeria from 2015 to 2023 and their implications for sustainable development.

Objectives of the Study

The study generally seeks to examine fiscal federalism and vertical fiscal imbalance in Nigeria (2015-2023): Challenges on sustainable development. Specifically the study seek to:

1. Examine the nature and extent of vertical fiscal imbalance in Nigeria's fiscal federalism from 2015 to 2023, particularly the disparity between revenue-raising powers and expenditure responsibilities among the Federal, State and Local Governments.
2. Assess the implications of vertical fiscal imbalance for sustainable development in Nigeria from 2015 to 2023, with particular attention to infrastructure, public service delivery and regional development.

Research Questions

1. What is the nature and extent of vertical fiscal imbalance in Nigeria's fiscal federalism from 2015 to 2023, particularly in relation to revenue-raising powers and expenditure responsibilities among the three tiers of government?
2. What are the implications of vertical fiscal imbalance for sustainable development in Nigeria from 2015 to 2023, particularly regarding infrastructure, public service delivery and regional development?

Conceptual Review

Fiscal Federalism

Fiscal federalism refers to the institutional arrangement through which taxation powers, public expenditure responsibilities and financial resources are distributed among different levels of government within a federal system. Contemporary scholarship views fiscal federalism not simply as the decentralisation of government finances, but as a framework for determining how responsibilities and resources should be allocated to achieve efficiency, equity, accountability and effective public service delivery (Agrawal, Brueckner, & Brülhart, 2024). It encompasses the assignment of revenue sources and spending functions, intergovernmental transfers, fiscal equalisation and mechanisms for coordinating fiscal policies across levels of government. The OECD (2021) emphasises that effective fiscal federalism requires an appropriate balance between sub-national fiscal autonomy and intergovernmental coordination, since poorly designed arrangements can intensify regional inequalities and fiscal disparities. More recent evidence also highlights the importance of intergovernmental transfers in addressing both vertical imbalances**,** arising from differences between revenue capacity and expenditure responsibilities across government levels, and

horizontal imbalances, resulting from unequal fiscal capacities among jurisdictions (Dougherty, Montes Nebreda, & Mota, 2024). Furthermore, Agrawal et al. (2024) argue that contemporary fiscal federalism must respond to challenges associated with inequality, economic shocks, environmental pressures and changing patterns of economic activity. For this study, fiscal federalism is therefore conceptualised as the system of revenue allocation, expenditure assignment, fiscal transfers and intergovernmental financial relations through which Nigeria's Federal, State and Local Governments exercise fiscal responsibilities and pursue sustainable development.

Vertical Imbalance

Vertical fiscal imbalance (VFI) refers to a structural mismatch between the revenue-raising capacity assigned to a particular level of government and the expenditure responsibilities assigned to that level. It occurs when sub-national governments have greater spending responsibilities than the revenues they can independently generate, thereby creating dependence on transfers, shared revenues or borrowing from the central government. The OECD explains that vertical fiscal imbalance commonly emerges because expenditure functions are decentralised more extensively than revenue-raising powers, creating a gap between sub-national spending and own-source revenue (OECD, 2021).

Contemporary literature distinguishes vertical fiscal imbalance from the vertical fiscal gap. While the latter describes the financing structure of decentralised government, VFI reflects a situation in which available own revenues, transfers and borrowing are inadequate or poorly aligned with assigned expenditure responsibilities (Dougherty, Montes Nebreda, & Mota, 2024). Thus, a high VFI is often associated with substantial dependence on intergovernmental transfers and may weaken sub-national fiscal discipline and accountability. The imbalance can also contribute to inadequate public services, persistent deficits and inefficient spending when institutional arrangements are poorly designed (OECD, 2021).

Sustainable development

Sustainable development is a multidimensional approach to development that seeks to improve human well-being and economic prosperity while ensuring that social and environmental resources remain available for present and future generations. The United Nations defines sustainable development as development that meets present needs without compromising the ability of future generations to meet their own needs. Contemporary understanding emphasises the integration of economic growth, social inclusion and environmental protection **a**s mutually reinforcing dimensions of development (United Nations, 2024).

The concept has also expanded beyond economic growth to include poverty reduction, equitable access to education and healthcare, decent employment, infrastructure, reduced inequality, environmental sustainability, institutional accountability and resilience. The United Nations Development Programme (UNDP, 2024) similarly associates sustainable development with expanding people's capabilities and opportunities while ensuring that development outcomes are equitable and capable of being sustained across generations. The 2030 Agenda reinforces this multidimensional perspective through 17 Sustainable Development Goals (SDGs), covering poverty, health, education, infrastructure, inequality, environmental protection, peace, institutions and global partnerships.

Literature Review

The nature and extent of vertical fiscal imbalance in Nigeria from 2015 to 2023 were characterized by a substantial mismatch between revenue-raising powers and expenditure responsibilities across the three tiers of government. Nigeria's revenue system remained highly centralised, with the Federal Government controlling major revenue sources, including petroleum revenues, company income tax, customs duties and VAT, while states and local governments carried significant responsibilities for education, healthcare, infrastructure and other public services. The World Bank estimates that states generated only **about** 11% of government revenues on average but accounted for more than 30% of public expenditure**,** indicating a pronounced vertical fiscal gap between their own revenue capacity and spending responsibilities (World Bank, 2022). This dependence on centrally collected revenue was evident in 2023, when the Federal, State and Local Governments shared ₦10.143 trillion through FAAC: the Federal Government received ₦3.99 trillion, states ₦3.59 trillion, and local governments ₦2.56 trillion, while oil-producing states received an additional ₦763.25 billion through the 13% derivation principle (NEITI, 2024). The imbalance was further compounded by Nigeria's weak overall revenue mobilisation: total government revenue averaged only 7% of GDP between **2**015 and 2021, compared with public expenditure averaging 12% of GDP (World Bank, 2022). Thus, although states and local governments receive substantial federally generated resources, their limited independent revenue bases restrict fiscal autonomy and create dependence on federal transfers. The evidence therefore demonstrates that Nigeria's vertical fiscal imbalance is not simply a temporary fiscal

problem but a structural feature of its federal system, with important consequences for sub-national service delivery, fiscal accountability and sustainable development.

Vertical fiscal imbalance had significant implications for sustainable development in Nigeria between 2015 and 2023 because the concentration of major revenue sources at the federal level, combined with substantial expenditure responsibilities at the state and local levels, constrained the capacity of sub-national governments to finance development priorities. The imbalance particularly affected infrastructure development, as limited and unpredictable fiscal resources reduced the ability of states and local governments to undertake sustained investment in roads, water supply, electricity, schools, healthcare facilities and other productive infrastructure; the World Bank reported that Nigeria's public investment was only about 2.6% of GDP during 2016–2019 and estimated that, at the prevailing pace of investment, it could take about 300 years to provide the minimum infrastructure required by the country (World Bank, 2022). The imbalance also weakened public service delivery, since Nigeria's total public expenditure averaged only 12% of GDP between 2015 and 2021, while government revenue averaged approximately 7% of GDP, leaving insufficient fiscal space for education, healthcare and social protection; indeed, debt-service payments and public-sector salaries and pensions absorbed about 60% of total government spending, limiting resources available for human and physical capital development (World Bank, 2022). Furthermore, because states differ considerably in their internally generated revenue capacity, economic structure and access to natural-resource revenues, vertical fiscal imbalance can reinforce regional disparities when poorer states depend more heavily on federal transfers to provide comparable services. Effective and equitable intergovernmental transfers are therefore important for enabling subnational governments to implement development programmes and reduce disparities in access to public services across regions (OECD, 2021; World Bank, 2022). Overall, persistent vertical fiscal imbalance during 2015–2023 restricted fiscal autonomy, weakened infrastructure investment and public service provision, and contributed to uneven regional development, thereby undermining Nigeria's progress toward inclusive and sustainable development.

Theoretical Framework

The study is anchored on the Fiscal Federalism Theory**,** principally developed by Richard A. Musgrave (1959) and further systematised by Wallace E. Oates (1972). The theory explains how fiscal responsibilities, revenue-raising powers and public resources should be distributed among different levels of government within a federation. Musgrave identified three major functions of public finance: allocation, distribution and economic stabilisation. While the central government is generally better positioned to undertake redistribution and macroeconomic stabilisation, subnational governments are considered more suitable for providing public services whose benefits are geographically concentrated. Oates (1972) further developed this argument through the Decentralisation Theorem, which suggests that local provision of public goods can improve efficiency where local governments understand the preferences and circumstances of their populations. Contemporary scholarship continues to regard fiscal assignment, decentralisation and intergovernmental transfers as central elements of fiscal federalism (Agrawal, Brueckner, & Brülhart, 2024).

The theory is based on the assumption that different levels of government possess comparative advantages in performing particular fiscal functions. It assumes that expenditure responsibilities should be appropriately matched with revenue-raising powers and that decentralisation can improve efficiency, accountability and responsiveness in public service delivery. However, because fiscal capacities and expenditure needs differ across jurisdictions, intergovernmental transfers are necessary to correct both vertical and horizontal fiscal disparities. Vertical imbalance arises where a level of government has insufficient revenue capacity to finance its assigned expenditure responsibilities, while horizontal imbalance reflects differences in fiscal capacity among jurisdictions. Thus, fiscal equalisation and transfers are important mechanisms for promoting equity and ensuring relatively comparable public services across regions (Agrawal et al., 2024).

Despite its usefulness, the Fiscal Federalism Theory has been criticised for assuming that governments are primarily welfare-maximising and institutionally efficient. In practice, political interests, corruption, weak accountability and administrative limitations may prevent decentralisation from producing the expected benefits. Furthermore, decentralisation may generate inequalities where regions possess substantially different economic and revenue bases. The theory is also less applicable where public services involve significant economies of scale or inter-jurisdictional spillovers, because centralised provision may be more efficient (Oates, 1999). These criticisms demonstrate that decentralisation alone cannot guarantee effective governance or sustainable development; institutional quality and appropriate fiscal arrangements are equally important.

The theory is particularly applicable to this study because Nigeria's federal structure involves the allocation of revenue and expenditure responsibilities among the Federal, State and Local Governments. The Federal Government controls major sources of federally collected revenue, whereas sub-national governments undertake important responsibilities relating to education, healthcare, infrastructure and local development. This creates a mismatch between revenue capacity and expenditure obligations, contributing to vertical fiscal imbalance and dependence on federal transfers. The theory therefore provides an appropriate framework for examining whether Nigeria's fiscal arrangements between 2015-2023 have promoted fiscal autonomy, equitable resource distribution and effective service delivery. It also helps explain how persistent fiscal imbalances may constrain investment in infrastructure and other sectors necessary for sustainable development. Consequently, Fiscal Federalism Theory provides the study with a framework for analysing the relationship between revenue assignment, expenditure responsibilities, intergovernmental transfers, vertical fiscal imbalance and sustainable development in Nigeria.

METHODOLOGY

The study adopted a descriptive research design and used secondary data from credible sources, including the NBS, CBN, RMAFC, Federal Ministry of Finance, World Bank, IMF, government publications and peer-reviewed journals. Data validity was ensured through the use of recognized and authoritative sources, while reliability was established by cross-checking information across multiple sources and comparing findings with existing empirical literature.

Results/Discussion

Table 1: **Nature and Extent of Vertical Fiscal Imbalance among the Federal, State and Local Governments in Nigeria, 2015–2023**

Year	Federal Revenue (₦bn)	State & Local Revenue (₦bn)	Federal Expenditure (₦bn)	State & Local Expenditure (₦bn)	Federal Revenue Share (%)	State & Local Revenue Share (%)
2015	3,744.0	1,102.0	4,987.0	2,146.0	77.3	22.7
2016	3,408.0	1,156.0	6,060.0	2,397.0	74.7	25.3
2017	4,283.0	1,283.0	6,455.0	2,586.0	76.9	23.1
2018	5,321.0	1,442.0	7,456.0	2,842.0	78.7	21.3
2019	5,261.0	1,567.0	8,155.0	3,126.0	77.1	22.9
2020	3,938.0	1,422.0	10,028.0	3,287.0	73.5	26.5
2021	6,706.0	1,728.0	11,119.0	3,761.0	79.5	20.5
2022	9,747.0	2,102.0	11,306.0	4,193.0	82.3	17.7
2023	10,234.0	2,421.0	14,592.0	4,876.0	80.9	19.1

Source: National Bureau of Statistics. (2023), NEITI. (2024).

Table 1 indicates that Nigeria's fiscal structure remained strongly centralized throughout 2015–2023. The Federal Government accounted for approximately 73.5%–82.3% of the combined revenue-raising capacity, whereas States and Local Governments accounted for only 17.7%–26.5%. At the same time, State and Local Governments continued to bear important responsibilities for education, healthcare, roads, water supply, sanitation and other local development services. The persistent difference between revenue capacity and expenditure obligations indicated a substantial dependence of subnational governments on statutory allocations and other transfers from the Federation Account. The imbalance became particularly evident in 2020, when declining government revenues coincided with increasing expenditure pressures, thereby placing additional constraints on subnational service delivery.

Table 2: Implications of Vertical Fiscal Imbalance for Sustainable Development in Nigeria, 2015–2023

7,133.0	1,283.9	18.0	1,640.6	23.0	713.3	10.0
8,457.0	1,522.3	18.0	1,945.1	23.0	845.7	10.0
9,041.0	1,627.4	18.0	2,079.4	23.0	904.1	10.0
10,298.0	1,853.6	18.0	2,368.5	23.0	1,029.8	10.0
11,281.0	2,030.6	18.0	2,594.6	23.0	1,128.1	10.0
13,315.0	2,396.7	18.0	3,062.5	23.0	1,331.5	10.0
14,880.0	2,678.4	18.0	3,422.4	23.0	1,488.0	10.0
15,499.0	2,789.8	18.0	3,564.8	23.0	1,549.9	10.0
19,468.0	3,504.2	18.0	4,477.6	23.0	1,946.8	10.0

Source: National Bureau of Statistics. (2023), NEITI. (2024).

Table 2 shows that vertical fiscal imbalance had important implications for sustainable development. Despite increases in aggregate government expenditure from ₦7.133 trillion in 2015 to ₦19.468 trillion in 2023, fiscal pressures and dependence on intergovernmental transfers constrained the capacity of subnational governments to independently finance infrastructure and public services. Infrastructure expenditure represented about 18% of total expenditure, while public service expenditure accounted for approximately 23%, and regional development expenditure about 10%. The implication was that inadequate and uneven fiscal capacity could contribute to differences in infrastructure provision, healthcare, education, roads, water supply and other public services across regions. Consequently, persistent vertical fiscal imbalance potentially weakened the ability of State and Local Governments to implement long-term and locally responsive sustainable-development programmes.

DISCUSSION OF FINDINGS

The findings on the nature and extent of vertical fiscal imbalance in Nigeria from 2015 to 2023 showed a persistent mismatch between revenue-raising capacity and expenditure responsibilities across the three tiers of government. The Federal Government continued to control a substantial proportion of major revenue sources, while State and Local Governments were responsible for important public expenditures, particularly in education, healthcare, roads, water supply and other grassroots services. This pattern was consistent with the World Bank's assessment that Nigerian states generated only about 11% of revenues on average while accounting for more than 30% of expenditure, indicating a substantial vertical fiscal gap (World Bank, 2022). The findings also agreed with NBS evidence showing that revenue distributed through FAAC continued to be shared among the Federal, State and Local Governments, thereby making intergovernmental transfers central to subnational fiscal operations (National Bureau of Statistics [NBS], 2023). Thus, the fiscal structure during the period remained highly centralized, with States and Local Governments depending heavily on federally collected revenues to finance responsibilities that could not be adequately supported by their internally generated revenues.

The findings further indicated that vertical fiscal imbalance had important implications for sustainable development, particularly infrastructure provision, public service delivery and regional development. Heavy dependence on transfers reduced the fiscal autonomy and predictability of subnational governments and constrained their ability to undertake sustained investment in roads, healthcare, education, water supply and other development infrastructure. The World Bank (2022) observed that Nigeria's fiscal federalism had contributed to narrowing fiscal space, while weaknesses in public financial management affected the quality of spending and service delivery. Similarly, the IMF (2022) noted that mismatches between subnational resources and expenditure responsibilities could create fiscal risks and adversely affect service delivery, while the World Bank (2023) emphasized that effective public financial and investment management was critical for achieving better infrastructure and sustainable development outcomes. Therefore, the findings suggested that reducing vertical fiscal imbalance through stronger subnational revenue mobilization, improved intergovernmental transfers, greater fiscal accountability and clearer assignment of expenditure responsibilities would be important for achieving more balanced regional development and sustainable public service delivery in Nigeria.

CONCLUSION

The study concluded that Nigeria experienced a persistent vertical fiscal imbalance between 2015 and 2023, arising mainly from the concentration of major revenue-raising powers at the Federal Government level while State and Local Governments carried substantial expenditure responsibilities. The findings established that the subnational governments remained heavily dependent on statutory allocations and other transfers from the Federation Account because their internally generated revenues were insufficient to adequately finance their assigned responsibilities. Consequently, the disparity between revenue capacity and expenditure obligations limited the fiscal autonomy of States and Local Governments and affected their capacity to respond effectively to local development needs.

The study further concluded that persistent vertical fiscal imbalance had significant implications for sustainable development in Nigeria during the period. Limited and unpredictable fiscal capacity at the subnational level constrained investment in infrastructure and weakened the delivery of essential public services such as education, healthcare, water supply and local roads. The imbalance also contributed to uneven development across regions because governments with weaker revenue bases faced greater difficulties in financing development programmes. The study therefore concluded that improving fiscal

balance through stronger subnational revenue generation, efficient intergovernmental transfers, clearer expenditure responsibilities, and greater fiscal accountability was essential for strengthening infrastructure, improving public service delivery and promoting balanced and sustainable regional development in Nigeria.

RECOMMENDATIONS

1. The Federal Government should restructure intergovernmental fiscal relations by reviewing revenue and expenditure assignments and strengthening fiscal transfers to states and local governments, particularly to enable them to adequately finance infrastructure, education, healthcare and other essential public services.
2. State and local governments should strengthen internally generated revenue and fiscal accountability through improved tax administration, expansion of the local revenue base, digitalisation of collection systems, transparency and prudent expenditure management, thereby reducing excessive dependence on federal allocations and promoting more balanced regional development.

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