

Title: **Financing for Sustainable Development Goals: The Nexus between Citizens' Actions and Public Finance Management.**

Author: **Saied Tafida Sulaiman**, National Coordinator, Tax for SDGs (Corresponding Author)
saied.sulaiman@undp.org,
+2348035857774,
UNDP Nigeria, UN House, Plot 617/618 Diplomatic Drive, CBD, Abuja, Nigeria

Other Authors: **Muhammad Sani Kassim**, Public Finance Management Special
Zaliha Abdulhamid Lawal, Public Finance Researcher
Idris Ibrahim, Public Finance Researcher – Transparency and Accountability in Totality (TinT-FollowTaxes)

ABSTRACT

The 2030 Agenda for Sustainable Development is a global call to action to eradicate poverty, safeguard the environment, and ensure peace and prosperity for all. Central to this agenda is the 17 Sustainable Development Goals (SDGs) supported by 169 targets. With less than seven years to 2030, there are concerns that many developing and least developed nations may still need to achieve some key goals. While resource constraints pose a significant challenge, this study reveals that effectively utilizing available resources is critical in avoiding the risk of missing these goals if timely actions are not taken. The study comprehensively analyzed the powers and stakeholders in selected Nigerian states, focusing on sectoral budget allocation to crucial areas such as hunger reduction, poverty eradication, education enhancement, inclusivity, and overall well-being. Utilizing a mixed methodology, including Key Informants Interviews, Focus Group Discussions, and desk reviews, the study highlighted inadequate budget allocation in underperforming states, hindering the attainment of SDGs.

Additionally, it was revealed that the budget fund releases to these critical areas in the rural states are often below 15% of the poorly allocated budgets. In contrast, the study also indicates that other subnational with better performance towards the goals had improved budget releases in the sectors that directly impact accelerating the achieving of the SDGs. Further analysis found that the states performed better in budget releases once they started adopting a system of empowering the citizen group to engage public finance within the public sectors in an open governance relationship for improved service delivery. The study drew the nexus between citizen-based monitoring, public finance management, and the improvement towards accelerating sustainable development goals.

Keywords: Citizens' action, public finance, sustainable development goals.

INTRODUCTION

In 2015, the world witnessed a transformative milestone in global development as the United Nations adopted the 2030 Agenda. This ambitious framework encompasses 17 Sustainable Development Goals (SDGs), 169 targets, and over 230 indicators aimed at tackling various challenges to create a world free of poverty, hunger, and environmental degradation¹. Nigeria pledged to achieve the SDGs by 2030 in alignment with this global commitment²³. However, with various study findings, the nation may still need to complete the SDGs. This is attributable to significant development needs and economic challenges, further exacerbated by the recession of 2016 and the disruptive impact of the COVID-19 pandemic, which has strained the already limited resources. The challenges resulted in increased poverty and a worsened Human Capital Development Index⁴.

It is on this premise that the research focused on three Nigerian states: Adamawa, Ebonyi, and Kaduna, to examine the public finance performance and the nexus between citizens' actions and public finance management in accelerating the SDGs. These states were selected purposively for their diverse demographic characteristics related to SDGs 2,3 and 4. (Table 1). Additionally, two states are not members of the Open Government Partnership except Kaduna state, which is a member of the OGP Local program. The study thoroughly analyzed the correlation between budget allocation, performance, and citizens' actions.













 Kaduna state	 Net enrolment rate:68% literacy rate: 52% completion rate: 45% teacher-pupil ratio: 1:40
	 Immunisation rate: 75%. MMR: 545 per 100,000 live birth IMR: 70 per 1000 live birth life expectancy rate: 55years
	 Crop production level: 8 million tonnes crop yield level : 1.5 tonnes per hectare food insecurity level: 25%
 Ebonyi state	 Net enrolment rate:72% literacy rate: 56% completion rate: 48% teacher-pupil ratio: 1:35
	 Immunisation rate: 80%. MMR: 495 per 100,000 live birth IMR: 65 per 1000 live birth life expectancy rate: 57years
	 Crop production level: 4 million tonnes crop yield level : 2 tonnes per hectare food insecurity level: 29%
 Adamawa state	 Net enrolment rate:60% literacy rate: 44% completion rate: 40%. teacher-pupil ratio: 1:60
	 Immunisation rate: 65% MMR: 645 per 100,000 live birth IMR: 80 per 1000 live birth life expectancy rate: 51years
	 Crop production level: 6 million tonnes crop yield level : 1.8 tonnes per hectare food insecurity level: 35%

Table1: Subnational accessed demography and basic SDGs Indicators⁵

¹ United Nations. Transforming our world: The 2030 Agenda for Sustainable Development. United Nations, (2015)

² Federal Government of Nigeria & UNICEF. Nigeria - National SDGs Implementation Report. UNICEF (2017)

³ UNDP. Nigeria SDGs Implementation: Baseline Report 2020. United Nations Development Programme, (2021)

⁴ Ugoh, S. C., & Nwankwo, O. J. Challenges of achieving sustainable development goals in Nigeria. African Journal of Economic Review, 7(1), (2019) 86-100.

⁵ Food and Agriculture Organization of the United Nations, FAO (2023)Nigeria <https://www.fao.org/countryprofiles/index/en/?iso3=nga&lang=en>

The objectives of the study are:

- I. To analyze the impact of the budget release on critical sectors contributing to SDG 2, 3, and 4 achievement, namely Agriculture, Health, and Education⁶.
- II. To understand how citizen engagement can influence the acceleration of SDG achievement, leading to improved budget allocations and resource utilization⁷.

Furthermore, the study sought to understand how citizen engagement can influence the acceleration of SDG achievement, leading to improved budget allocations and resource utilization, further by understanding the effects of promoting transparency, accountability, and inclusivity in governance.⁸ To achieve our research objectives, we sought answers to the following key questions:

- How does the timing and efficiency of budget release affect the performance of critical sectors, specifically Education, Health, and Agriculture, in contributing to the achievement of SDGs?
- To what extent does citizen engagement in public decision-making influence the acceleration of SDG achievement, and how does it manifest in improved budget allocations and resource utilization for critical sectors?
- What are the key factors and mechanisms through which citizen engagement can drive positive changes in budgetary policies and resource allocation towards Education, Health, and Agriculture, ultimately impacting SDG implementation?

Our study's findings hold significant policy implications for developing and least developed nations striving to achieve the SDGs. Delving deep into budgetary decision-making and resource releases offers valuable insights to policymakers on optimizing meager resources and mobilizing citizens to take action, effectively accelerating SDG progress.

LITERATURE REVIEW

The Sustainable Development Goals (SDGs) are 17 global goals established by the United Nations as part of the 2030 Agenda for Sustainable Development. Adopted in 2015, the SDGs aim to address various social, economic, and environmental challenges faced by countries worldwide, including those in Africa⁹. As a continent with diverse development needs and opportunities, Africa plays a crucial role in achieving the SDGs and promoting sustainable development on the global stage¹⁰. The 2030 Agenda envisions a world free of poverty, hunger, and environmental degradation, promoting sustainable development and prosperity for all, including African nations. Financing the implementation of the SDGs remains a significant challenge for many African countries, including Nigeria. The scale of investments required to achieve the targets of the SDGs exceeds the available financial resources in these nations¹¹. Inadequate infrastructure, widespread poverty, and corruption pose additional obstacles to progress¹². Moreover, Africa's heavy reliance on natural resources such as oil and gold for revenue. The overreliance makes its economies vulnerable to global price fluctuations, necessitating diversifying SDG funding sources¹³.

⁶ Ogundipe, A. A., & Alege, P. O. Budgetary allocations, expenditure and implementation of sustainable development goals (SDGs) in Nigeria. *Journal of Sustainable Development*, 11(3), (2018), 55-63.

⁷ Kang, M. A. Citizen engagement and participatory governance in achieving the sustainable development goals: A case study of Nigeria. *International Journal of Public Administration and Management Research*, 7(1) (2019), 45-57.

⁸ Ojo, T. O., Adeoye, F. A., & Adeoye, G. B. The role of citizen empowerment in the achievement of sustainable development goals in Africa. *International Journal of Social Sciences and Humanities Reviews*, 10(2), (2021) 67-78.

⁹ United Nations. *Transforming our world: The 2030 Agenda for Sustainable Development*. United Nations. (2015)

¹⁰ African Development Bank. *African Economic Outlook*, (2018)

¹¹ United Nations. *Financing the 2030 Agenda for Sustainable Development in the era of COVID-19 and beyond*, United Nations, (2020).

¹² Ugoh, S. C., & Nwankwo, O. J. Challenges of achieving sustainable development goals in Nigeria. *African Journal of Economic Review*, 7(1), (2019). 86-100.

¹³ Ibi, A. P., & Afeikhena, J. Africa's vulnerability to global economic fluctuations: Focus on oil-exporting countries. *Journal of African Trade*, 4(1-2), (2017) 15-32.

Despite the challenges, Africa presents various opportunities for innovative financing mechanisms to support sustainable development. Public-private partnerships (PPPs) and blended financing have gained traction to mobilize resources and expertise from both the public and private sectors toward SDG initiatives¹⁴. Additionally, impact investments and climate finance hold the potential for attracting financial flows into projects that promote environmental sustainability and address climate change¹⁵. By exploring these opportunities and fostering collaboration between various stakeholders, including governments, international organizations, and the private sector, African countries can enhance their capacity to secure the necessary funding for sustainable development initiatives.

Public Finance Management (PFM) plays a crucial role in determining the effective allocation and utilization of financial resources toward achieving the SDGs in Africa¹⁶. Sound and transparent PFM systems ensure that public funds are allocated to critical sectors, such as education, health, and agriculture, directly impacting SDG achievement. Efficient PFM frameworks enable governments to maximize the impact of their financial resources, leading to improved service delivery and better outcomes in various sectors.

Some of the factors affecting the resource utilization of the sub-national entities in relation to the key SDG sectors can be attributed to the ability of the state government to generate sufficient revenue from various sources such as taxes, royalties, fees, grants, FDI, loans, etc., to fund their budgetary allocations and expenditures. The factors also include the challenge of the ability of the state government to manage its debt obligations and repayments without compromising its fiscal stability and solvency. Poor Fiscal transparency and the extent to which the state government discloses and publishes its budgetary and financial information to the public and other stakeholders have also manifested among impending factors. Additionally, poor citizen participation and the degree to which the state government involves and consults the citizens and civil society organizations in the budgetary and governance processes are also key. Finally, it was clear from the KIIs that political will and the commitment and determination of the political leadership and administration of the state government to deliver on their budgetary and policy promises and obligations forms essential factors.

On the other hand, stronger PFM systems can hinder progress toward the SDGs by limiting the availability of resources and reducing the efficiency of public expenditures, particularly in Africa¹⁷. Citizen empowerment and participatory governance are vital for promoting transparency, accountability, and inclusivity in African public finance management processes¹⁸. Engaging citizens in decision-making and budgetary processes enables them to shape development agendas actively and hold governments accountable for efficiently using public funds¹⁹. Furthermore, citizen-based monitoring mechanisms, such as social audits and budget tracking, empower the public to contribute to overseeing and evaluating public financial management practices actively²⁰. This participatory approach enhances trust between governments and their constituents and fosters greater alignment between government expenditures and the development aspirations of the people in Nigeria and other African countries.

¹⁴ Ibi, A. P., & Afeikhena, J. (2017) 15-32.

¹⁵ Hälgl, F., Pfister, S., & Schneider, M. (2019). Fostering impact investing in Africa: Challenges and opportunities for policymakers. OECD Development Policy Papers, No. 17, OECD Publishing.

¹⁶ Organisation for Economic Co-operation and Development (OECD). (2018). Budgeting and public expenditure in Africa.

¹⁷ World Bank. (2020). Public financial management and the Sustainable Development Goals: A practical guide. World Bank.

¹⁸ Olowu, D. (2018). African constitutionalism and the role of participatory governance. *The International Journal of African Historical Studies*, 51(3), 457-473.

¹⁹ Shah, A. (2017). Participatory governance and citizen engagement. In *the Public Expenditure Management Handbook*. The World Bank.

²⁰ Kang, M. A., (2019) 45-57.

In the Nigerian context, as in other African countries, achieving the SDGs presents opportunities and barriers. Nigeria's vast human and natural resources offer potential avenues for sustainable development initiatives²¹. However, challenges such as inadequate infrastructure, widespread poverty, and corruption pose significant obstacles to progress. The nation's dependence on oil revenue further emphasizes the need for diversifying funding sources for the SDGs. Nevertheless, efforts toward public financial reforms and citizen engagement in governance provide opportunities for enhancing SDG implementation in Nigeria and Africa. By addressing the barriers and leveraging the opportunities, African nations can accelerate progress toward the SDGs and work towards a more sustainable and prosperous future.

4. METHODOLOGY

The study adopts a qualitative method of research design to comprehensively address the research problem and gain deeper insights into the factors influencing or impeding these SDGs' progress in the selected Nigerian states.

A comprehensive contextual run was conducted into the states under review, including their historical performance on public financial reforms and existing policies and commitments. The research obtained information through desk reviews, Key Informants Interviews (KIIs), and Focus group discussions. 24 respondents participated across the three states in KII. And 6 Focus Group Discussions (FGDs) provide a diverse perspective on the research subject, offering valuable insights from participants on past experiences and their expectations for achieving the SDGs. During the FGDs, participants discuss key power players and potential risks that may impact the successful implementation of SDG initiatives.

Throughout the research process, the study strongly emphasizes maintaining ethical considerations. Informed consent is carefully obtained from all participants before conducting interviews and focus group discussions. The confidentiality and anonymity of respondents are strictly observed, ensuring that their privacy is protected and ethical guidelines are upheld. These measures ensure the integrity and trustworthiness of the study's outcomes.

ANALYSIS AND FINDINGS

Analysis of Budgetary Allocations to Key SDG Sectors

The budgetary allocations to the key SDG sectors of education, health, and agriculture reflect the priorities and commitments of the state governments in addressing the social and economic needs of their citizens. The budgetary allocations analysis is based on each sector's percentage share in the total recurrent and capital expenditure of each state for the year 2022.

The table below shows the percentage share of education, health, and agriculture sectors in the total 2022 budgets of the states under.

State	Education	Health	Agriculture
Adamawa	21.2%	14.2%	2.6%
Ebonyi	37.45	9.9	3.7
Kaduna	41.9%	23.9%	1.5%

²¹ Ojo, T. O., Adeoye, F. A., & Adeoye, G. B. (2021). 67-78.

Table 2: Budget allocation of each state to the total budget^{22, 23, 24}

The table shows that Kaduna State allocated the highest percentage share to education (41.9%), followed by Ebonyi (37.45%), then Adamawa (21.2%). Kaduna State also allocated the highest percentage share to health (23.9%), followed by Adamawa (14.2%), then Ebonyi (9.9%). When Budget allocation to Agriculture is examined, it is discovered that all three sub-nationals allocated a more minimal amount. Kaduna allocated (1.5%) of its budget, Adamawa allocated (2.6%), and Ebonyi allocated (3.7%).

Additional analysis also indicated that Kaduna state, which has an active Open Government Partnership (OGP) and has internalized citizens' accountability mechanisms, allocated more funds to Education and health than the other states. It was also apparent that only Kaduna met the minimum budgetary allocation to health as required by the Abuja declaration of at least 15%.

However, on agriculture which assures food and an end to hunger, all the states allocated lower amounts. Like all the other states, Kaduna state does not have any citizen action around Agriculture, This is contrary to the Health and Education sectors, where Kaduna has a citizen accountability mechanism that is built on OGP principles. There exists a Kaduna Maternal Health Accountability Mechanism (KADMAM) and Kaduna State Basic Education Accountability Mechanism (KADBEM). But there is no OGP commitment or citizen accountability mechanism established on Agriculture, hence the reason for poor budgetary allocation to the sector.

Analysis of Fund Release Patterns and Disparities to Key SDG Sectors

The fund release patterns and disparities to the key SDG sectors of education, health, and agriculture reflect the actual implementation and performance of the budgetary allocations of the state government. The analysis of fund release patterns and disparities is based on the percentage difference between the budgeted and actual expenditure of each sector for each state for the year 2022. The table below shows the percentage implementation level of the budgeted and actual expenditure of education, health, and agriculture sectors states for 2022.

State	Education	Health	Agriculture
Kaduna	83.3%	84.6%	50.1%
Ebonyi	39.2%	55.5%	20.3%
Adamawa	62.2%	43.6%	27.1%

Table 3: Budget performance of each state to the total budget^{25, 26, 27}

²² Adamawa state budget performance Report (2022) <https://www.budgetoffice.ad.gov.ng/post/adamawa-state-4th-quarter-2022-budget-performance-report>

²³ Ebonyi state budget performance report (2022) https://ebonyistate.gov.ng/Laws_and_Financials/resources/4bdbaa91_7b93_491c_9616_69ab3b89bf15EBSG_2022_Q4_Budget_Performance_Report_Upload.pdf

²⁴ Kaduna state budget performance report (2022) <https://procyonnews.com/kaduna-state-2022-budget-performance-report-and-what-you-need-to-know/>

²⁵ Adamawa state budget performance Report (2022)

²⁶ Ebonyi state budget performance report (2022)

²⁷ Kaduna state budget performance report (2022)

The table shows that all three showed similar patterns to the earlier budget allocation analysis. Even though Ebonyi and Adamawa states allocated less amount of money to health and Education, they also have a lower implementation percentage than the total budget allocated. Indicating that they spent less than what they budgeted for each sector, which affected their ability to meet the budgetary allocations needed to meet the SDGs. The table also shows that agriculture had the most minor performance across the board, but it also showed that sectors that as active citizen engagement in Kaduna state have outdone the Agricultural industry in the state.

The resource utilization of the key SDG sectors of education and health in the state that has active citizen action and ratified OGP has almost 100% budget implementation and higher allocation than the state where such citizen actions are absent.

Analysis Actual Amount Expended

Further analysis also showed that the subnational with established and institutionalized citizens platforms like the OGP at the global level allocated and spent more money on Health and Education compared to the other sub-nationals.

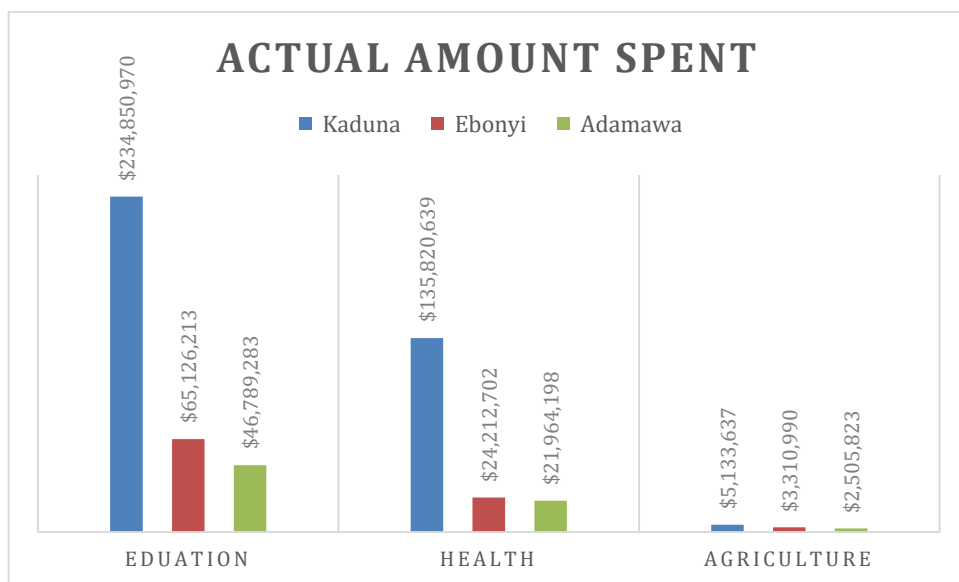


Table 3: Actual Amount spent by each state to the total budget

Analysis of Citizen Influence

The analysis of budgetary allocations to key SDG sectors in Kaduna, Ebonyi, and Adamawa states provides valuable insights into the political economy and the influence of citizens toward achieving the SDGs. Kaduna State stands out for its relatively higher budget allocation to education and health, signaling a focus on human capital development and citizen well-being which came out repeatedly from the KIIs we held. Adamawa and Ebonyi state, however, lags behind in allocating adequate resources to all three key SDG sectors.

The analysis of fund release patterns and disparities highlights the challenges the state government faces in fully implementing their budgetary allocations to the key SDG sectors. All three states exhibit negative percentage differences between budgeted and actual expenditure, indicating underfunding and constraints in budget execution. Adamawa State faces the most difficulties in delivering its budgetary promises and obligations, followed by Ebonyi and Kaduna. Agriculture emerges as the most underfunded sector among the key SDG sectors for all the states.

Citizen-based monitoring (CBM) promotes transparency, accountability, and participatory governance in public finance management. Kaduna State leads in effective CBM through OGP as the only member of OGP local from the three states. In contrast, Ebonyi and Adamawa states made an indication to support the implementation of the OGP mechanism at the National level. They are yet to institutionalize the process that can yield a positive result towards achieving the SDGs. Strengthening CBM initiatives can empower citizens to actively participate in budgetary and governance processes, enabling them to hold governments accountable for their actions and results. Factors affecting resource utilization in relation to the key SDG sectors include revenue generation capacity, debt sustainability, fiscal transparency, citizen participation, institutional capacity, and political will. Addressing these factors presents opportunities for enhancing resource management and budget performance, ultimately accelerating SDG progress in Nigeria's sub-national entities.

Additionally, citizen-based monitoring, particularly through OGP principles, emerges as a valuable mechanism for enhancing transparency, accountability, and citizen empowerment in the budgetary and governance processes of the assessed states.

SUMMARY OF FINDINGS AND RECOMMENDATIONS

Citizen-Based Monitoring (CBM) Yields edges better: States that have institutionalized citizen-based participation in their processes, like the Open Government Partnership, Open Contracting, and robust accountability mechanisms, seem to have better fiscal balance than the other sub-nationals that does not. For example, Kaduna State demonstrates the most effective CBM through Open Government Partnership initiatives. Ebonyi and Adamawa states have fewer results because of the weaker citizens' actions. Strengthening CBM can empower citizens to actively participate in budgetary and governance processes, promoting transparency and accountability.

Budgetary Allocations to Key SDG Sectors: The analysis of budgetary allocations in the assessed Nigerian states reveals varying levels of commitment to key SDG sectors. States with more active citizenship prioritize education and health. All three states allocated less to agriculture because there were no concerted efforts of CBM in the sector. It was also revealed that nonetheless concerted efforts because there is a certain degree of citizen action in Kaduna state, the state allocated and spent more funds on Agriculture than the other states reviewed.

Fund Release Patterns and Disparities: The study identifies challenges in fund release and budget execution. All states exhibit negative percentage differences between budgeted and actual expenditure, indicating underfunding and constraints in implementation. Adamawa State faces the most difficulty delivering budgetary promises, particularly in the key SDG sectors. Agriculture emerges as the most underfunded sector in all states.

Factors Affecting Resource Utilization: Various factors influence resource utilization in relation to SDG sectors. These include revenue generation capacity, debt sustainability, fiscal transparency, citizen participation, institutional capacity, and political will. Addressing these factors presents opportunities for enhancing resource management and budget performance.

Recommendations for Policy and Practice:

Enhance Budgetary Allocations: States should increase budgetary allocations to critical SDG sectors such as health and agriculture to meet the Abuja Declaration and Maputo Declaration targets. This requires balancing competing priorities and exploring innovative financing mechanisms like public-private partnerships and impact investments.

Improve Fund Release and Execution: States should address challenges in fund release and budget execution to optimize resource utilization. Implementing robust public finance management systems, enhancing fiscal transparency, and promoting accountability can help improve budget performance.

Strengthen Citizen Engagement: Policymakers should actively involve citizens and civil society organizations in decision-making and budgetary processes. This can be achieved through citizen-based monitoring mechanisms, social audits, and participatory budgeting, fostering greater alignment between government expenditures and the development aspirations of the people.

Build Institutional Capacity: States should invest in institutional capacity to effectively implement and monitor budgetary and policy interventions. This includes investing in human, material, and technical resources to enhance governance and service delivery. CBM appears to be a more sustainable and efficient self-monitoring that encourages additional funds allocation to SDG-related priorities

Learn from Successful Practices: States should learn from each other's successful practices in budget allocation, fund release, and citizen engagement. Knowledge-sharing and collaboration can promote best practices and accelerate SDG progress.

CONCLUSION

In conclusion, this research sheds light on the critical aspects of budgetary allocations, fund release patterns, and citizen engagement in achieving Nigeria's Sustainable Development Goals (SDGs). The findings underscore the importance of strategic resource management, policy coherence, efficient fund utilization, and citizen empowerment in driving SDG progress. The nexus between citizen-based monitoring (CBM), budgetary allocation, and governance performance of government entities has been established. The states with institutionalized Open Government Partnership processes globally, like the Kaduna State, have the most effective CBM through OGP.

While challenges exist, the identified opportunities for policy and practice offer a roadmap for accelerating development and promoting inclusive and sustainable growth. By implementing these recommendations, Nigerian states can overcome challenges, optimize resource utilization, and accelerate progress toward achieving the 2030 Sustainable Development Goals, fostering a more sustainable and prosperous future for all citizens.

Bibliography

- Adamawa State Government. 2022. "Adamawa state budget performance Report ." <https://www.budgetoffice.ad.gov.ng/post/adamawa-state-4th-quarter-2022-budget-performance-report>.
- African Development Bank. 2018. *African Economic Outlook 2018*. African Development Bank.
- Ebonyi State Government. 2022. "Ebonyi state budget performance report." https://ebonyistate.gov.ng/Laws_and_Financials/resources/4bdbaa91_7b93_491c_9616_69ab3b89bf15EBSG_2022_Q4_Budget_Performance_Report_Upload.pdf.
- Federal Government of Nigeria & UNICEF. 2017. *National SDGs Implementation Report*. UNICEF.
- Food and Agriculture Organization of the United Nations (FAO). 2023. "Nigeria." <https://www.fao.org/countryprofiles/index/en/?iso3=nga&lang=en>.
- Hälg, F., Pfister, S., & Schneider, M. 2019. *Fostering impact investing in Africa: Challenges and opportunities for policymakers*. OECD Development Policy Papers, No. 17, OECD.
- Ibi, A. P., & Afeikhena, J. 2017. "Africa's vulnerability to global economic fluctuations: Focus on oil-exporting countries." *Journal of African Trade* (4): 15-32.
- Kaduna State Government. 2022. "Kaduna state budget performance report." <https://procyonnews.com/kaduna-state-2022-budget-performance-report-and-what-you-need-to-know/>.
- Kang, M. A. 2019. "Citizen engagement and participatory governance in achieving the sustainable development goals: A case study of Nigeria." *International Journal of Public Administration and Management Research* 7 (1): 45-57.
- Ogundipe, A. A., & Alege, P. O. 2018. "Journal of Sustainable Development." *Budgetary allocations, expenditure and implementation of sustainable development goals (SDGs) in Nigeria* 11 (3): 55-63.
- Ojo, T. O., Adeoye, F. A., & Adeoye, G. B. 2021. "The role of citizen empowerment in the achievement of sustainable development goals in Africa." *International Journal of Social Sciences and Humanities Reviews* 10 (2): 67-78.
- Olowu, D. 2018. "African constitutionalism and the role of participatory governance." *The International Journal of African Historical Studies* 51 (3): 457-473.
- Organisation for Economic Co-operation and Development. 2018. *Budgeting and public expenditure in Africa*. OECD.
- Shah, A. . 2017. *Participatory governance and citizen engagement*. Public Expenditure Management Handbook., The World Bank.

- Ugoh, S. C., & Nwankwo, O. J. . 2019. "Challenges of achieving sustainable development goals in Nigeria." *African Journal of Economic Review* 7 (1): 86-100.
- Ugoh, S. C., & Nwankwo, O. J. 2019. "Challenges of achieving sustainable development goals in Nigeria." *African Journal of Economic Review* 7 (1): 86-100.
- UNDP Nigeria. 2021. *SDGs Implementation: Baseline Report 2020*. . United Nations Development Programme.
- United Nations. 2020. *Financing the 2030 Agenda for Sustainable Development in the era of COVID-19 and beyond*. United Nations.
- United Nations. 2015. *Transforming our world: The 2030 Agenda for Sustainable Development*. New York: United Nations.
- World Bank. 2020. *Public Financial Management and the Sustainable Development Goals: A practical guide*. World Bank.