

Peoples Score Card on the SDGs

Executive Summary

The focus of the Nigerian Government on national development between the year 2022 and November 2025 shows a distinct, complex, and pivotal era in the country's sixty-five-year post-independence journey. This period was when the democratic transition from the administration of President Muhammadu Buhari to the "[Renewed Hope](#)"¹ agenda of President Bola Ahmed Tinubu happened.

Beset by a convergence of national and global poly-crises – including insurgency and security challenges across the country, domestic structural economic exhaustion, lingering economic aftershocks of the COVID-19 pandemic, post-pandemic supply chain ruptures, and geopolitical instability in Eastern Europe, the Tinubu administration initiated a governance philosophy: a bold pivot from conventional policy drafting to forceful, system-shaking implementation.

This comprehensive national assessment report- the Peoples Score Card – updates progress on the country's Sustainable Development Goals (SDGs) from 2022 to 2025, synthesising data from the *Nigeria SDG Implementation Report 2022-2025*, the *Renewed Hope Agenda Analysis 2023-2025*, and extensive, unfiltered civil society feedback captured through national consultations, dialogues, surveys and expert assessments held in December 2025. It provides a sophisticated, expert-level assessment of Nigeria's advancement towards the 2030 Agenda for Sustainable Development, transcending surface-level compliance indicators to scrutinise the fundamental structural dynamics behind the country's development trajectory.

Main findings from this assessment are based on four transformational elements that have defined this period. First, the macroeconomic environment has weathered a severe inflationary storm. Following the removal of petrol subsidy and the unification of the foreign exchange windows- reforms that, at first, triggered a wave of price volatility, however headline inflation eased to [16.05% in October 2025](#)² from [33.2% in 2024](#)³ when the Tinubu administration took over. This disinflationary shift, fuelled by a tight monetary policy and the stabilisation of supply chains, has started to bring some stability back to the planning periods of both the public and private sectors although the cost of living remains historically high.

Second, the administrations strategic infrastructure focus prioritising rigid pavement technology to construct generational assets like the Lagos-Calabar Coastal Highway⁴. This shift is not merely engineering but economic, is designed to backward-integrate the cement industry, reduce the lifecycle costs of road maintenance, and unlock the "Blue Economy" of the coastal states.

¹ <https://www.osgf.gov.ng/wp-content/uploads/2024/02/Redefining-of-the-Presidential-Priorities-Areas-of-President-Bola-Ahmed-Tinubu-Administration.pdf>

² <https://www.cbn.gov.ng/rates/inflrates.html>

³ <https://data.worldbank.org/indicator/FP.CPI.TOTL.ZG?locations=NG>

⁴ <https://www.channelstv.com/2025/12/12/fg-temporarily-opens-lagos-calabar-coastal-highway/>

Third, within the domain of human capital, the implementation of the Nigerian Education Loan Fund (NELFUND) represents a significant policy success. By the end of 2025, the fund has allocated over N22 billion to support over 215,000 students⁵ effectively democratizing access to tertiary education and directly addressing the equity targets of SDG 4. Consequently, this represents a concerted effort to combat intergenerational poverty.

Fourth and perhaps the most significant for the attainment of the SDGs at the sub-national level is the emergence of the “Enugu Miracle”⁶ in fiscal federalism. Enugu State's achievement of a 146.68% Internally Generated Revenue (IGR) to Operating Expense ratio suggests a possible separation of subnational financial stability from federal oil revenues. This presents a potentially replicable model for enduring governance (SDG 16, 17), implying that the “resource curse” can be mitigated at the state level through the implementation of digital technologies and prudent fiscal management.

However, the report also reinforces deep, persistent challenges that threaten to undermine the gains recorded so far. The Multidimensional Poverty Index (MPI) baseline in 2022 indicated that 63% of Nigerians are multidimensionally poor, reflecting the prevailing social condition. The central tension characterising this period is the gap between “macro-stabilization” (improving GDP and inflation metrics) and “micro-suffering” (high cost of living and stagnant real wages). Civil society experts warn of a “prosperity gap” wherein macroeconomic advancements have not yet reached the 141 million vulnerable citizens projected to be poor by 2026 according to a PwC report.⁷ Furthermore, security issues in the agrarian regions of the North-West and North-Central zones continue to impose intense pressures on food security initiatives, devaluing the impact of agricultural interventions like the G2P card⁸ and dry season farming⁹.

The Score Card integrates the diverging realities into a single national assessment, providing a goal-by-goal analysis of Nigeria's journey toward attaining Agenda 2030. It moves beyond simple assessments, focusing on the causal mechanisms of policy success or failure, examining connections between fiscal autonomy, infrastructure investment and social safety nets.

⁵ <https://guardian.ng/news/nelfund-disburses-n22b-to-200000-students-opens-2024-2025-application/>

⁶ <https://punchng.com/budgits-2025-report-dissecting-enugus-miracle/>

⁷ <https://www.strategyand.pwc.com/a1/en/assets/pdf/ng-economic-outlook/turning-macroeconomic-stability-to-sustainable-growth.pdf>

⁸ <https://www.channelstv.com/2025/01/27/nimc-to-roll-out-multipurpose-biometric-id-card/>

⁹ <https://punchng.com/farmers-worry-over-govts-dry-season-farming-initiative/>

Introduction

For much of the first half between 2015 and 2022, the evolution of Nigeria's SDG architecture and approach towards the attainment of the Global Goals was characterised by the establishment of institutional frameworks. The Office of the Senior Special Assistant to the President on Sustainable Development Goals (OSSAP-SDGs)¹⁰ was established and strategic documents like the Economic Recovery and Growth Plan (ERGP)¹¹ were aligned with the SDG targets. However, actual implementation faced challenges because of revenue shortfalls, bureaucratic inertia, and a lack of direct delivery mechanisms that could bypass the painfully slow civil service machinery.

The 2022 to 2025 period marks an era of implementation. This phase is defined by the operationalisation of high-level policy instruments into tangible, scalable interventions. The *Nigeria SDG Implementation Report 2022-2025*¹² notes a decisive shift from "rhetoric to robust delivery mechanisms" evidenced by the creation of Special Purpose Vehicles (SPVs) and targeted funds designed to bypass bureaucratic bottlenecks. The Presidential Compressed Natural Gas Initiative (Pi-CNG)¹³, Ministry of Finance Incorporated (MOFI)¹⁴, Real Estate Investment Fund (MREIF)¹⁵ exemplify a new governance paradigm. This model delegates particular Sustainable Development Goal (SDG) objectives, specifically those pertaining to energy access and housing, to specialised, commercially focused entities, as opposed to traditional, generalist ministries. A potential criticism of this governance model is that delegating SDG-related objectives to commercially oriented entities risks prioritizing short-term financial returns and investor interests over long-term public welfare and equitable access.

For example, the MREIF which is about making affordable housing attainable through market-based funding and partnerships, such as the goal of building a million homes with cheap mortgages, as explained on their website risks making inequality worse, since leaning too much on private investors might increase real costs for the poor due to challenges relating to fluctuating interest rates, foreign exchange fluctuations, or cumbersome property title processes.

Similarly for Pi-CNG, which is pushing hard for quick switches to compressed natural gas with financing for assets and vehicle conversions (15,000 vehicles converted and investments mobilised). The downside? Overall, this initiative might overlook equitable access to energy if the focus stays on commercial viability, leaving rural or underserved communities behind. This contrast with traditional government ministries which take a holistic, non-profit approach to ensuring inclusive and accountable implementation—without veering off course in "execution drift" or needing concessional capital to keep going.

¹⁰ <https://sdgs.gov.ng/>

¹¹ https://nigeriaembassygermany.org/mosaic/_M_userfiles/Economic-Recovery-Growth-Plan-2017-2020.pdf

¹² <https://sdgs.gov.ng/nigeria-presents-third-voluntary-national-review-on-sdgs-at-un-high-level-political-forum/>

¹³ <https://pci.gov.ng/>

¹⁴ <https://mofi.com.ng/>

¹⁵ <https://www.mreif.com.ng/>

Enabled by data revolution and evidenced-based policy making, the launch of the Nigeria Multidimensional Poverty Index (MPI) in 2022¹⁶ by the Nigeria Bureau of Statics (a realignment of the National Statistical System with SDGs was earlier done in 2020)¹⁷ strategically pivoted the deepening of the national data ecosystem on poverty and a watershed moment in development planning. Unlike other monetary poverty measures focusing solely on income and expenditure metrics, the MPI provided a deep dive into the multidimensional view of deprivation across health, education, living standards, and work. The MPI revealed that 133 million Nigerians were multidimensionally poor, with a stark 65% concentration in the North. The website at www.sdgs-nigeria.github.io/reporting-status/ also managed by the NBS offers a transparent snapshot of how Nigeria is tracking its efforts through 231 key indicators. The realignment of the National Statistical System and the regular publication of the MPI and Multiple Indicator Cluster Survey (MICS) reports by the National Bureau of Statistics (NBS) are major achievements since the 2017 Voluntary National Review (VNR).

Furthermore, the Integrated National Financing Framework (INFF)¹⁸, launched in October 2022 aligned the national budget with the SDGs moving from theory to action. The framework guides the mobilisation of domestic and international capital, ensuring the Medium-Term Expenditure Framework (MTEF) reflects SDG priorities.

As reported by UNDP¹⁹, “in integrating the INFF approach into Nigeria’s planning and financing processes, the government recognised the value in articulating a clear overarching Integrated Financing Strategy (INFS) that includes a Medium-Term Revenue Strategy (MTRS) and Medium-Term Expenditure Framework (MTEF), a robust INFF road map and Monitoring & Evaluation (M&E) Framework, an effective Governance and Coordination mechanism, and a refined Fiscal Federalism Framework.

The INFS particularly aligns itself with the policy objectives of the current 2021–2025 National Development Plan (NDP) and the 2021 National Poverty Reduction with Growth Strategy (NPRGS), whose priorities are centred around SDG 1 (no poverty), SDG 3 (good health and wellbeing), SDG 4 (quality education), SDG 8 (decent work and economic growth), SDG 9 (industry, innovation, and infrastructure), SDG 10 (reduced inequalities, particularly among states), and SDG 16 (peace, justice, and strong institutions), with elements of gender mainstreaming (SDG 5) and climate change (SDG 13) embedded into many of the policy priorities”.

Assessing the country’s progress without acknowledging the fierce headwinds within the global environment would not situate the assessment properly. Globally, the period under review saw the enduring aftershocks of the COVID-19 pandemic, the supply chain disruptions caused by the Russia-Ukraine war, and a global tightening of financial conditions which made external borrowing prohibitively expensive.

¹⁶ <https://microdata.nigerianstat.gov.ng/index.php/catalog/71>

¹⁷ <https://nigerianstat.gov.ng/download/1241110>

¹⁸ https://www.undp.org/sites/g/files/zskgke326/files/2022-10/INFF_Report%5B100%5D.pdf

¹⁹ <https://www.undp.org/nigeria/publications/nigeria-integrated-national-financing-framework>

Domestically, the removal of the petrol subsidy and unification of the foreign exchange windows circa mid-2023 created a “shock therapy” for the economy. Understandably these reforms were necessary to prevent fiscal collapse as debt service to revenue ratios was 80.7% in 2022²⁰, however these reforms unleashed a wave of inflationary pressure that severely tested the resilience of Nigerians across communities and sectors. The challenge before the administration remains how to manage the transition to move from a consumption-based, subsidy-driven economy to an investment driven, market-oriented one without further exacerbating social collapse.

Governance of the Sustainable Development Goals in Nigeria.

The governance structure for Nigeria's Sustainable Development Goals (SDGs) from 2022 to 2025 has been shaped by a complex interaction between strong political will and the inherent limitations of a three-tiered federal system. Following the transition from President Muhammadu Buhari's administration to President Bola Ahmed Tinubu's in 2023, the institutional framework encountered the dual imperative of maintaining policy consistency while accommodating the ambitious economic reforms outlined in the Renewed Hope Agenda. This governance mechanism is intended to be multi-tiered, theoretically facilitating the dissemination of global objectives from the Presidential level to the 774 Local Government Areas (LGAs); however, the practical implementation frequently deviates from this intended structure.

Leading this structure is the Office of the Senior Special Assistant to the President on Sustainable Development Goals (OSSAP-SDGs). Established in 2016, this office serves as the main “Strategic Command Centre” for implementing the SDGs in Nigeria. Its placement within the Presidency is more than just a symbolic gesture; it's a strategic choice. This placement gives the office direct access to executive power and the political influence needed to coordinate across different ministries. Unlike a typical ministry, OSSAP-SDGs has a broad mandate, allowing it to work horizontally with federal Ministries, Departments, and Agencies (MDAs), as well as vertically with sub-national governments.

Between 2022 and 2025, OSSAP-SDGs underwent a substantial transformation. Under Princess Adejoke Orelope-Adefulire's direction, the office transitioned from a primarily advocacy-focused entity to a robust implementation agency. By 2025, the office's dedicated budget had expanded to roughly ₦2.2 billion, thereby enabling the execution of “special interventions” designed to address significant infrastructure deficiencies. These interventions encompassed the direct construction and equipping of Mother and Child Hospitals, the establishment of Skills Acquisition Centres, and the provision of educational infrastructure throughout the various geopolitical zones.

This shift towards direct implementation highlights a governance paradox: while it demonstrates high-level commitment to “fast-tracking” results, it also suggests a lack of confidence in the ability of line ministries and sub-national governments to deliver these services organically through their statutory budgets.

²⁰ <https://nairametrics.com/2023/01/06/nigerias-debt-service-to-revenue-ratio-rises-to-81-in-2022/>

The governance structure is further reinforced by the Presidential Council on the SDGs, which provides high-level oversight and strategic direction. Supporting this is the Inter-Ministerial Committee on the SDGs, tasked with the granular work of operationalizing targets within sector-specific mandates. This committee serves as the engine room where the broad aspirations of the SDGs are meant to be translated into actionable ministerial policies. However, the efficacy of this committee has often been hampered by the siloed nature of the Nigerian bureaucracy, where inter-agency collaboration is frequently undermined by turf wars and competition for limited budgetary allocations.

Legislative Oversight and Accountability

Legislative oversight and accountability concerning the Sustainable Development Goals (SDGs) are primarily the responsibility of the National Assembly, which has established specific SDG Standing Committees within both the Senate²¹ and the House of Representatives²². These committees are constitutionally mandated to oversee SDG-related financial allocations and project implementation. This structure ostensibly ensures that the executive branch is answerable to the populace.

In practice, however, assessments from civil society during the review period suggest that legislative oversight has focused more on the procurement aspects of "constituency projects" than on the programmatic impact of SDG policies. Legislative committees have struggled to effectively assess the "value for money" of SDG spending. This is partly due to the lack of transparency in budget releases and the absence of a unified tracking system that lawmakers can access.

Multi-Stakeholder Engagement Platforms.

Acknowledging the necessity of collaborative effort to realise the 2030 Agenda, Nigeria has established multiple multi-stakeholder platforms. The Private Sector Advisory Group (PSAG-SDGs) has played a crucial role in leveraging corporate resources and harmonising Corporate Social Responsibility (CSR) initiatives with national development objectives. This group has been central to endeavours such as the "Clean Nigeria" campaign and various youth empowerment programs.³ Likewise, the Donors' Partnership Forum (DPF) functions as a coordinating body for international development aid, seeking to synchronise the diverse agendas of UN agencies, the World Bank, and bilateral partners with Nigeria's National Development Plan.

Civil society's involvement is facilitated by the Civil Society Organisations Strategy Group on SDGs (CSOSG-SDGs). This group serves as an official channel, enabling non-state actors to participate in policy development and evaluation, including the Voluntary National Reviews (VNRs). Although this formal integration represents a governance advantage, the relationship is characterised by inherent complexities. As elaborated in the "CSO Engagement" section of this report, a notable tension exists between the government's interest in collaboration for service provision and its reluctance to fully embrace civil society's role as a critical observer, especially concerning issues of corruption and human rights.

²¹ <https://nass.gov.ng/documents/download/11082>

²² <https://nass.gov.ng/documents/download/11073>

Civil society lacks the cohesive organization and articulation required for effective government engagement. Furthermore, its efficacy within multi-stakeholder forums has been hindered by internal governance deficits, limited mobilization capacity, weak accountability, and internal fragmentation.

Sub-national Governance

The federal-state-local relationship represents the most critical stress point for Nigeria's Sustainable Development Goals (SDG) governance structure. Nigeria's federal system is characterised by three levels of government: the Federal Government, 36 States (including the Federal Capital Territory), and 774 Local Government Areas (LGAs). The Conditional Grant Scheme (CGS) functions as the principal fiscal governance instrument, intended to facilitate collaboration among these tiers. Through the CGS, the federal government offers matching grants to states for SDG-focused initiatives—predominantly in sectors such as health, water, and education—provided that the states allocate an equivalent counterpart fund.

Although the CGS has effectively motivated states such as Kaduna and Lagos to establish their own SDG coordination units—exemplified by Kaduna's Project Support Unit (PSU) and Technical Working Group (TWG)—its implementation has not been uniformly successful. In numerous jurisdictions, governance is characterised by a high degree of personalisation, with the execution of Sustainable Development Goal (SDG) initiatives frequently subject to significant variation contingent upon the political inclinations of the sitting governor.

Moreover, the governance structure often experiences fragmentation at the Local Government Area (LGA) level. Despite their constitutional mandate to oversee primary healthcare and basic education, and their proximity to the populace, LGAs have been largely marginalised within the upper echelons of SDG governance. They frequently lack the requisite technical expertise to formulate localised development plans and, prior to the pivotal Supreme Court decision in 2024²³, were also deprived of the financial independence necessary for their implementation.

Planning and Budgets

From 2022 to 2025, Nigeria's approach to sustainable development planning underwent a significant transformation. The previous practice of treating the Sustainable Development Goals (SDGs) as a separate "project" was replaced by a concerted effort to integrate these goals into the core of national development planning and financial strategies. This shift was largely due to the conclusion of the Economic Recovery and Growth Plan (ERGP) and the subsequent launch of its successor, the National Development Plan (NDP) 2021–2025.

The National Development Plan (NDP) 2021–2025²⁴ serves as the main policy tool for implementing the Sustainable Development Goals (SDGs) during this review period.

²³ https://media.premiumtimesng.com/wp-content/files/2024/07/Supreme-Court-Judgment-on-LG-Autonomy_watermark.pdf

²⁴ <https://ngfrepository.org.ng:8443/jspui/bitstream/123456789/5113/1/NATIONAL%20DEVELOPMENT%20PLAN%202021%20-%202025%20volume%201.pdf>

The Plan, conceived with a focus on inclusion, was specifically crafted to tackle the intertwined issues of stagnant economic expansion, widespread poverty, and elevated unemployment rates. The plan was ambitious, aiming for a 5% average annual real GDP growth rate, the creation of 21 million full-time jobs, and the lifting of 35 million people out of poverty by 2025. The incorporation of the Sustainable Development Goals (SDGs) into the National Development Plan (NDP) was fundamentally structural, rather than merely superficial. The Plan's design embraced an integrated, multi-sectoral methodology, explicitly acknowledging the intricate interdependencies among the various goals. As an illustration, the strategy addressing poverty (SDG 1) was not considered in isolation; instead, it was inherently connected to agricultural transformation (SDG 2) to bolster food security and reduce expenses, and to industrialisation (SDG 9) to generate enduring wage employment. The plan recognised that economic expansion, absent social investment, would not yield sustainable development; consequently, it prioritised the "human capital" SDGs—Health (SDG 3) and Education (SDG 4)—as essential prerequisites for economic productivity.

The NDP's lofty goals, however, collided with a significant hurdle: funding. The plan demands an eye-watering ₦348.1 trillion in total investment across its five-year span. The government's share, encompassing Federal, State, and Local Government Areas, is a comparatively modest ₦49.7 trillion. The private sector, on the other hand, is shouldered with the lion's share, expected to provide ₦298.3 trillion.

This substantial dependence on private investment, exceeding 85% of the overall financial needs, signifies a pivotal transformation in Nigeria's developmental approach, transitioning from a state-driven paradigm to one predominantly steered by the private sector. Although this strategy is theoretically justifiable, considering the government's fiscal limitations, it simultaneously subjected the Sustainable Development Goals (SDG) agenda to considerable vulnerabilities. The macroeconomic volatility observed from 2023 to 2025, marked by currency depreciation, foreign exchange shortages, and inflationary pressures, eroded private sector trust, consequently endangering the Plan's financial underpinnings.

The Integrated National Financing Framework (INFF)

Faced with a significant financing shortfall, pegged at \$10 billion each year just to meet the Sustainable Development Goals, Nigeria took the lead globally by implementing the Integrated National Financing Framework (INFF). President Buhari unveiled the INFF in September 2022, coinciding with the UN General Assembly, and it was put into action over the following years, from 2023 to 2025. This framework serves as the overarching strategy for financing sustainable development within Nigeria.

The INFF aims to address the shortcomings of conventional annual budgeting. It does this by connecting all financial movements—public and private, both within and outside a country—with the Sustainable Development Goals. The focus shifts from simply asking about the amount of aid available to considering how to maximise all available resources. During this phase, several key elements of the INFF were put into action.²⁵

25

Budget Allocation Mechanisms and Tagging

A significant technical development during this timeframe was the adoption of SDG Budget Tagging. The Budget Office of the Federation, in conjunction with the Office of the Accountant General (OAGF), undertook enhancements to the Government Integrated Financial Management Information System (GIFMIS)²⁶ to facilitate the monitoring of public spending in relation to particular SDG objectives such as poverty reduction. This tagging mechanism, in principle, enables the government to ascertain the precise allocation of the annual budget to initiatives such as "poverty reduction," "climate action," or "gender equality."

Conversely, the deployment of this mechanism exposed considerable deficiencies in capacity. The World Bank's evaluation of the Fiscal Governance and Institutions Project²⁷ indicated that although the software functionalities for tagging were present within GIFMIS, adherence to the process was lacking. The policy mandate, which stipulated that MDAs systematically geo-tag capital projects and align them with the SDGs during the budget preparation period, was frequently circumvented or executed retroactively, primarily due to the constraints imposed by stringent budgetary deadlines.

Consequently, the budget cycle's "implementation gap" significantly impeded effective planning. From 2022 to 2024, actual capital disbursements frequently deviated from the allocated amounts, and when funds were released, they were often delayed until the fiscal year's conclusion. This "bunching" of expenditures resulted in suboptimal project execution and diminished value for money. As a result, despite the allocation mechanism (the plan) becoming more congruent with the SDGs, the utilisation mechanism (the actual spending) persisted in its opacity and inefficiency. The disparity between the ambitious National Development Plan (NDP) and the annual budgetary constraints meant that numerous SDG-critical projects were either underfunded or ultimately abandoned.

Monitoring and Data

Monitoring and Data

Monitoring the SDGs depends on accurate, timely and disaggregated data. Without it, policymakers will be unable to assess if their interventions are reaching the most vulnerable. Between 2022 and 2025, Nigeria's data monitoring experience reflects a struggle between ambitious data modernisation efforts, infrastructural and capacity deficits.

The National Bureau of Statistics (NBS)²⁸ is the custodian of national data and the primary entity responsible for tracking SDG indicators. During the review period, the NBS embarked on a comprehensive realignment of the National Statistical System (NSS) to better capture in the

[fjXU-CbxU/yVNJ XbTWycs nyc en.pdf](#)

²⁶ <https://budgetoffice.gov.ng/pdfs/gifmis.pdf>

²⁷ <https://documents1.worldbank.org/curated/en/099050924142533716/pdf/P163540106532605b1b2a91ae258b3764bc.pdf>

²⁸ <https://www.nigerianstat.gov.ng/>

details the 2030 agenda.

The launch of the Multidimensional Poverty Index (MPI) in 2022 represented a paradigm shift from measuring poverty solely on monetary income (living on less than \$2.15 a day) to assessing overlapping deprivations in the areas of health, education and living standards. The MPI revealed that 133 million Nigerians (63% of the population) were multidimensionally poor, providing a baseline for governments poverty reduction strategies while allowing for the implementation of targeted interventions to specific deprivations in identified states.

The use of Geographic Information Systems (GIS) to map poverty and service delivery is now a standard practice. This modernisation supported the development of the *Nigeria SDGs Progress Report 2024* which reviewed 52 key performance indicators across the 17 goals. The report was reflective in admitting that progress on attaining the goals was mixed and that significant data gaps persisted.

Monitoring Mechanisms and Reporting

The Nigerian Government has maintained a consistent and commendable reporting schedule to the United Nations on the implementation of its global goal commitments, presenting its Voluntary National Report (VNR) in 2017, 2020 and 2025. The 2025 VNR had a “whole-of society” approach involving extensive consultations across the six geopolitical zones as well as specialized engagements with youth, women, and Persons with Disabilities (PWDs).²⁹

The iSDG Policy Simulation Model domesticated by OSSAP-SDGs between 2018 and 2019 supported the input of various policy variables by policymakers (e.g., increased education spending vs. increased infrastructure spending) and simulate their impact on SDG attainment by 2030 as reflected the 2025 VNR. Though in theory the iSDG model is a powerful tool, its utility is contingent on the quality of input data. In essence, if the baseline data is inaccurate or outdated, the simulation projections will be flawed.

Data Gaps, Disaggregation, and Citizen Data

Despite progress in capturing administrative data towards monitoring the goals, and institutional advancement witnessed, critical gaps remain that threaten the integrity of the SDGs monitoring framework. The 2024 progress report acknowledged that for a significant number of targets, trend data is either unavailable or insufficient to determine a trajectory.

There exist an opportunity for the recognition of the value of Citizens Generated Data and data generated by civil society organisations to fill these gaps. The integration of this “unofficial” data into national statistics remains limited and should now be scaled. The reluctance on the part of government agencies to accept data that contradicts official narratives needs to be

²⁹ <https://sdgs.gov.ng/nigeria-presents-third-voluntary-national-review-on-sdgs-at-un-high-level-political-forum/>

addressed. Often times the robust “shadow reports” produced by civil society are often treated as parallel, adversarial documents rather than complementary data sources that could enrich national planning and implementation.

CSO–Government Engagement and Civic Space

Civil society government engagement on the SDGs is characterised by a complex duality: formal collaboration on policy formulation coexist with friction and mistrust regarding accountability and human rights.

Spaces for engagement on the SDGs exists. The government has established formal mechanisms to include CSOs in the SDGs framework through the Civil Society Strategy Group on SDGs (CSOSG-SDGs), recognised as a partner in the SDGs governance structure. CSOs were actively consulted during the drafting of the National Development Plan 2021-2025 and played a visible role in the validation workshops for the 2025 VNR. The platform is designed as a space for CSOs to contribute technical expertise and advocate for marginalised groups.

Uptake and Limits of Engagement

The ability of civil society organisations within the CSOSG-SDGs to engage meaningfully with the SDGs governance structures is challenged by internal governance deficits, limited mobilization capacity, weak accountability, and internal fragmentation. The uptake of CSO contributions vary significantly by sector.

In “safe” technical areas such as health (e.g., immunization campaigns), education service delivery, and water/sanitation, the partnership is robust with the government often relying on CSOs for last-mile delivery in remote or hard-to-reach areas, taking advantage of their superior networks at the grassroots.

The engagement however turns adversarial on issues relating to SDG 16 (Peace, Justice, and Strong Institutions). For example, the SDG 16 shadow report, produced annually by the Civil Society Legislative Advocacy Centre (CISLAC) and Transparency International Nigeria, reflects a stark counter-narrative to the government’s official reports.³⁰ While the government highlights achievements like the Proceeds of Crime Act, the Shadow Reports focus on the lack of transparency in the management of recovered assets, the continued impunity of political elites, and the “selective” nature of the anti-corruption war. The government’s uptake of these critical recommendations is minimal, often dismissing them as politically motivated or ignoring them entirely.

³⁰ <https://www.thisdaylive.com/2025/10/27/nigerias-governance-under-scrutiny-as-cislac-unveils-8th-sdg-16-shadow-report/>

Shrinking Civic Space

Civic space- the laws, policies, regulations, directives and orders that enables the ability of citizens to claim rights associated with freedom of association (ability to come together to form an association), assembly (peaceful protest and gatherings) and expression (ability to receive information, express thoughts and opinion) online and offline – is critical to the attainment of the SDGs.

CSOs operated under the shadow of potential restrictive legislation, such as the proposed “NGO Regulation Bill” which although still at the first reading on the floor of the House of Representatives signalled a desire to control civil society operations. Though the Bill is a private member Bill sponsored by Hon. Sada Soli representing Jibia/Kaita Federal Constituency of Katsina State and a member of the ruling party APC³¹, civil society organisations already pushed back.³²

The continued failure to pass a comprehensive whistle blower protection law leaves citizens and activists vulnerable to retaliation when they expose corruption or mismanagement of funds. The 2025 shadow report³³ published by CSICLAC noted that despite a 2016 policy³⁴, less than 5% of federal institutions maintain functional internal reporting mechanisms.

Access to information barriers remain. The Freedom of Information (FOI) Act, enacted to ensure transparency is frequently honoured in the breach. Routine denial of information or requests on detailed SDG expenditures have been reported by civil society organisations with “national security” cited as reason for such denials or administrative bottlenecks. The 2025 Shadow Report highlighted a systemic culture of secrecy, noting that out of over 1,300 federal institutions, only 13 had a specific budget line for FOI implementation. This lack of transparency severely limits the ability of CSOs to hold the government accountable for its SDG commitments.

The enabling environment for civil society during this period is rated “partially enabling” with systemic barriers that disproportionately affect grassroots organisations, marginalised groups, and CSOs working on sensitive issues such as human rights and governance.³⁵

Leave No One Behind (LNOB)

The "Leaving No One Behind" is central to Nigeria’s development agenda, yet evidence reveals deep, systemic exclusions that has in many respects continue to worsen between 2022 and 2025.

³¹ <https://www.premiumtimesng.com/features-and-interviews/695689-interview-why-i-want-nigerian-govt-to-regulate-ngos-lawmaker.html?tztc=1>

³² <https://www.thisdaylive.com/2024/02/16/again-we-say-no-to-the-ngo-regulation-bill/>

³³ <https://cislac.org/wp-content/uploads/2025/10/SDG-2025-Shadow-Report.pdf>

³⁴ <https://whistle.finance.gov.ng/>

³⁵ <https://eusee.hivos.org/document/nigeria-country-focus-report/>

Those left behind constitute a demographic majority as can be seen below:

1. **The multidimensionally poor:** The 133 million Nigerians identified by the NBS survey as multidimensionally poor is the poverty baseline for the country, particularly the rural poor in the North-West and North-East, who face the "triple threat" of poverty, insecurity, and climate change.
2. **Women and Girls:** Structural gender inequality remains a huge barrier. Women hold less than 4% of parliamentary seats, one of the lowest in Africa. ³⁶ The 9th Assembly's rejection of the of five "gender bills" ³⁷ during the constitutional review process was a devastating blow to legislative inclusion. Added to this, gender-based violence (GBV) remains high.³⁸
3. **Persons with Disabilities (PWDs):** The establishment of the National Commission for Persons with Disabilities ³⁹ was a major institutional milestone, however, the actual implementation of the *Discrimination Against Persons with Disabilities (Prohibition) Act* enacted since 2018 has been slow. Public infrastructure—schools, hospitals, transport systems—remains largely inaccessible. PWDs face systemic barriers to employment and education, leaving them disproportionately represented among the poor.⁴⁰
4. **Out-of-School Children:** Nigeria has one of the world's largest populations of out-of-school children (estimated at over 13 million), primarily in the North. Participants at the expert dialogue warned on the need to properly define out-of-school as several agencies have different definitions for this.
5. **Unemployed Youth:** Despite high engagement in self-employment, youth unemployment remains critical. A 2025 Youth SDG Scorecard⁴¹ reveals that many feel excluded from governance and digital opportunities.
6. **Conflict-Affected Populations:** Internally Displaced Persons (IDPs) in the Northeast remain in a precarious state. While the Borno State government moved to close IDP camps to encourage resettlement, many IDPs were returned to areas that lacked basic services or security, effectively leaving them behind in "garrison towns" dependent on humanitarian aid.⁴²
7. **Nomadic Pastoralists:** Children of nomadic groups are among the least likely to be

³⁶ <https://invictusafrica.org/wraps/>

³⁷ <https://www.vanguardngr.com/2022/03/condemnation-of-the-national-assemblys-rejection-of-bills-seeking-gender-equality-by-funmi-falana/>

³⁸ <https://invictusafrica.org/womanityindex/>

³⁹ <https://ncpwd.gov.ng/>

⁴⁰ <https://globaldisabilityfund.org/new/wp-content/uploads/2025/07/SITAN-Nigeria-Brief.pdf>

⁴¹ <https://nigerianyouthsdgs.org/2025-nigeria-sdg-scorecard-from-young-people-themselves/>

⁴² <https://cdn.sida.se/app/uploads/2025/10/27160742/Nigeria-HCA-2025.pdf>

enrolled in formal schooling.

8. **Children of persons in conflict with the law:** Children of incarcerated parents are often "invisible" to justice and social systems, as their needs are rarely considered during a parent's arrest, trial, or sentencing. In Nigeria, there is a lack of systematic tracking for this group, making it difficult to provide targeted aid.
9. **Aged:** Despite the passage of the National Citizens Center Act in 2017⁴³ and establishment of the National Senior Citizens Centre⁴⁴, aged persons (those 60 years and above) are still "left behind" due to a combination of systemic, economic, and social factors. They remain one of the most vulnerable groups.⁴⁵

The Nigerian governments overarching policy approach to "leave no one behind" is the National Social Protection Policy⁴⁶ implemented through the National Social Safety Net Program (NASSP). Between 2024 and 2025. The NASSP was scaled up particularly the Conditional Cash Transfer (CCT) component, to cushion the devastating economic impact of the fuel subsidy removal. As of September 2025, approximately **8.1 million households** (54% of the target) have received payments.⁴⁷

The National Social Register (NSR) was expanded to capture more vulnerable households and the payment system digitised to reduce corruption and leakage. The government aims to complete full verification and NIN integration for every household in the register by March 2026 to eliminate duplication and ensure transparent fund delivery.⁴⁸ However, the World Bank and other independent analysts have critiqued these interventions. A 2025 World Bank report noted that Nigeria spends only 0.14% of its GDP on social protection, far below the Sub-Saharan African average of 1.1%.⁴⁹ The report concluded that at current spending levels, the safety nets are too shallow and reach too few people to make a statistically significant dent in the poverty headcount. The policy approach, while correctly identified, suffers from a massive "fiscal ambition gap."⁵⁰

⁴³ <https://placng.org/i/wp-content/uploads/2019/12/National-Senior-Citizens-Centre-Act-2017.pdf>

⁴⁴ <https://nscg.gov.ng/>

⁴⁵ <https://pmc.ncbi.nlm.nih.gov/articles/PMC12434480/#:~:text=Nigeria's%20aging%20population%20is%20expanding,their%20vulnerability%20in%20later%20life.>

⁴⁶ <https://nassp.gov.ng/assets/revise-draft-nssp-B1ENngFS.pdf>

⁴⁷ <https://x.com/FinMinNigeria/status/1971861148736561172>

⁴⁸ <https://dailytrust.com/fg-targets-march-2026-to-integrate-nin-into-nigerias-social-register/#:~:text=FG%20Targets%20March%202026%20To,we%20cannot%20do%20this%20alone.>

⁴⁹ <https://documents.worldbank.org/curated/en/099090325094525591/pdf/P176935-a76b292b-0876-428f-bd15-82f5f0c9fba7.pdf>

⁵⁰ <https://www.channelstv.com/2025/11/12/nigerias-social-protection-budget-allocation-has-no-impact-on-poverty-wbank/>

Localization: The Role of Local Governments

Localisation at the local government level in Nigeria is the critical weak link in the implementation of the SDGs. Constitutionally, the responsibility for the services most vital to the attainment of the SDGs (primary health, basic education, sanitation) are within the remit of the Local Government Areas (LGAs), yet they possess the least capacity and resources to do this.

With the 774 LGAs being the tier of government closest to the people, in theory they should be the primary level of government implementing targets relating to primary health, basic education and water supply. The reverse is the case, as in practice, LGAs have been functionally crippled for years., with State governors exercising tight control over LGA funds through the "State Joint Local Government Account" system. For decades the governors have diverted through the system resources meant for community development into state-level political priorities. This financial strangulation have resulted in the LGAs functioning as mere administrative outposts for paying salaries, with little to no resources for SDGs projects.

An autonomy breakthrough in 2024 marked a turning point. A landmark Supreme Court ruling, granting direct financial autonomy to Local Governments⁵¹ declared it unconstitutional for state governors to withhold or tamper with federally allocated resources meant for the LGAs. Theoretically, this victory positions LGAs to start receiving funds directly from the federation account, while entirely bypassing the state governors.

This ruling is an important "game-changer" for the localisation of the SDGs as it empowers LGAs to develop their own locally led sustainable development plans and allocate resources to community development without the control of the state. However, the implementation of this ruling or better still transition is fraught with challenges. Decades of atrophy have left many LGAs with weak administrative structures along with severe lack of technical capacity to plan, budget and directly implement complex development projects. The immediate challenge for 2026 and beyond is to invest in the capacity of LGAs before the direct flow of funds from the federation account leads to mismanagement.

Sub-National Leadership: The Lagos Example

Some state governments have stepped up in leading the localisation efforts. For example, the Lagos State stood out as a national model for sub-national SDG implementation. The state has fully integrated the SDGs into its THEMES + development agenda⁵². By August 2025, the Lagos State government had conducted two Voluntary Local Reviews (VLRs)⁵³ . a process involving

⁵¹ https://media.premiumtimesng.com/wp-content/files/2024/07/Supreme-Court-Judgment-on-LG-Autonomy_watermark.pdf

⁵² <https://lagosstate.gov.ng/news/Government%20Benefits/view/682828b95e4c9d6ceca4a826>

⁵³ <https://lagosstate.gov.ng/news/all/view/68a9e19588319a643b6034cf>

extensive consultation with local communities and the generation of localised data. The Lagos VLR process shows that localisation is possible when there is political will. 10 high impact goals based on the states specific urban context were prioritised while using the VLR to identify gaps and mobilise partnerships. This is in contrast with the situation in many other states across the country, where SDG implementation remains very limited to sporadic, federally funded projects devoid of a coherent state-wide strategy.

Qualitative Assessment of SDG Progress (Goal by Goal)

This section of the report provides a qualitative assessment of Nigeria’s progress on the 17 SDGs, integrating data from the civil society consultation and expert dialogue held in December 2025 including data from the SDGs survey administered to civil society organisations across the country in October 2025 and government reports for the 2024/2025 period.

SDG 1: No Poverty

Scorecard: - 1	Status: Very limited progress
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Introduction & Context: Poverty reduction is the central promise of the Tinubu Administration, yet this has remained the most elusive of the global goals. The removal of fuel subsidies and currency devaluation in 2023/2024 triggered a cost-of-living crisis that pushed millions into transient poverty.

Performance on Targets: The target to eradicate extreme poverty across the country is severely off-track. The 2022 MPI survey revealed that 133 million Nigerians are multidimensionally poor. A World Bank data suggests that between 2023 and 2024, an additional 10-15 million people fell into poverty due to inflation⁵⁴.

by providing direct cash transfers

Policy & Institutional Readiness: As observed, the primary vehicle for expanding protection to the poor is the **National Social Safety Net Program (NASSP) Scale-Up**⁵⁵. The initiative, supported by the World Bank aims to provide direct cash (₦25,000 in tranches) to 15 million poor and vulnerable households, expanding coverage, strengthening delivery systems, and offering shock-responsive support for crises like pandemics or floods, utilizing the National Social

⁵⁴ <https://punchng.com/skyrocketing-inflation-nigerians-lament-hunger-wbank-says-129m-trapped-in-poverty/>

⁵⁵ <http://documents.worldbank.org/curated/en/456431636751522198/Project-Information-Document-National-Social-Safety-Net-Program-Scale-Up-P176935>

Register for targeting beneficiaries The National Social Register (NSR) has been expanded to include urban poor, and digital payments have been introduced to improve efficiency.

Gaps & Accelerators:

- *Gap: **Coverage and Depth.*** Social protection covers less than 20% of the vulnerable population, and the cash transfer amounts are eroded by inflation.
- *Accelerator: **LGA Autonomy.*** Direct funding to LGAs has the potential of revolutionising grassroots poverty interventions if properly managed.

Recommendations: Drastically expand the fiscal space for social protection to meet the African average of 1.1% of GDP; strictly enforce the utilization of LGA funds for community-level poverty reduction; fully operationalise the poverty reduction pillar of the Renewed Hope Agenda.