

# Examination Of Current Country-Level Achievement Of Sustainable Development Goals (Sdgs) By Nigeria

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## Abstract

**Background:** The United Nations encouraged nations to do periodic self-appraisal of performances in the implementation of SDGs. By this, progress, challenges and requirements necessary to drive achievement of the SDGs can be identified. Nigeria had published two voluntary national review reports. This study examined the country-level achievement of Nigeria in its SDGs implementation.

**Materials and Methods:** This study adopted an explanatory research design in which secondary data was collected from VNR-2020. Analysis was based on calculated CAAR and counter-evidence from national newspapers, employing counter accounting.

**Results:** The overall analysis shows that Nigeria's performance on the prioritized SDGs has been poor and the country may not achieve the UN set target by 2030. SDGs not prioritized were not only expectedly poor but impacted prioritized SDGs negatively.

**Conclusion:** The study contends that a prioritized SDGs list that excludes critical SDGs such as 2, 6, 7, 8 and 12 among others is defective. The study addresses country-level achievement of SDGs which is now of great concern in the literature.

**Keywords:** Sustainable Development Goals, emerging economies, accountability, 2030 agenda.

Date of Submission: 28-04-2023

Date of Acceptance: 09-05-2023

## I. Introduction

Early state performance appraisal is pivotal to the achievement of the Sustainable Development Goals (SDGs) targets by 2030. The United Nations (UN) encourages countries to publish periodic voluntary implementation and performance progress reports (United Nations, 2015). This will provide useful periodic information to determine SDGs implementation progress, identify challenges and steps required to attain the goals (United Nations, 2015) and "hold countries accountable to achieve these targets" (Miola & Schiltz, 2019:1). SDG 2030 is a seventeen-point time-bound sustainable development agenda aimed at achieving sustainable development across the globe especially among member countries of the UN and address failures of Millennium Development Goals (MDGs). Though each of these goals are distinct in their own ways but also interrelated and equally opposing in some cases; achieving one would impact the other negatively or positively (Shettima, 2016; Nechita, Manea, Nichita, Irimescu & Manea, 2020; Le Blanc, 2015).

While these goals are capable of transforming the world if attained, Naidoo and Fisher (2020) projected that about two-thirds of the SDGs targets will not be achieved by 2030. It is believed that emerging economies are facing significant challenges in SDGs implementation and may not record significant achievement by 2030 should drastic steps not be taken now (Firoiu, Ionescu, Băndoi, Florea, & Jianu, 2019; Uneze & Adedeji, 2014; Abubakar, Babangida & Tan, 2016, Shettima, 2016, Firoiu, *et al.*, 2019). After five years down the line, empirical investigations into country-level performance in SDGs implementation is still very scarce. Country-level performance appraisal has become pivotal to assess the success and adequacy of SDGs implementation efforts as well as identify required actions capable of improving the overall performance of states. Therefore, academic research must begin to address country level achievement of SDGs.

Recognized SDG-related studies can be grouped into three. The first group examined the role of professionals for the successful implementation of SDGs such as Bebbington, Unerman & Parker, 2017; Salvia, Walter, Brandli, & Griebeler, 2018; and Makarenko & Plastun, 2017). These studies suggest that the cooperation of professionals is one of the critical success factors to SDG implementation. They premised their studies on the interdisciplinary nature of SDGs noting that contributions of varying professionals in accounting, economics, medical sciences, researcher, political science, environmental sciences and social sciences among others are key to the successful implementation of SDGs. This stream of study does not shed light on whether or not countries will achieve the UN set target for SDGs.

Another stream of studies that is concerned with countries achieving UN set target for SDGs has focused on individual SDGs; Mubecua & David, 2019 (SDG-1); Archibong, Bassey & Nwagbara, 2018 (SDG-

5); Abubakar, Aina & Adedoyin, 2019 (SDG-11); Sobkowiak, Cuckston and Thomas, 2020 (SDG-15). These studies evaluated the implementation of SDGs on a goal-by-goal basis and found that most nations examined other than European nations are facing significant difficulties in achieving SDGs. Studies focused on Europe show that some countries in Western Europe are doing well and are likely to achieve set targets in SDGs implementation by 2030 especially if the challenges highlighted are addressed (Raszkowski & Bartniczak, 2019). Again this stream of study does not shed light on the country-level achievement of the UN set target for SDGs in a country.

The third stream of studies that focuses on the current level of performance of countries in the implementation of SDGs is scarce as only a few focused on this aspect (see for example Firoiu *et al.*, 2019; Raszkowski *et al.*, 2019; Boto-Álvarez & García-Fernández, 2020). The primary environment of empirical evidence of this group is in Europe. For example, Firoiu *et al.*, (2019) examined Romania while Raszkowski *et al.*, (2019) and Boto-Álvarez *et al.*, (2020) study was on Western European nations and Spain respectively. They reported a mixed situation. Nations such as Romania, Czech Republic and Slovenia are on a good path (Firoiu *et al.*, 2019; Raszkowski *et al.*, 2019) while Poland, Croatia, Bulgaria, Romania and Spain may not achieve most of the SDGs if drastic action is not taken (Raszkowski *et al.*, 2019; Boto-Álvarez & García-Fernández, 2020). Though these studies reported country-level achievement of SDGs, their primary environment of the investigation was Europe and not African. Not much evidence exists for Africa.

Evidence in these studies underscores the need to examine whether a country will achieve the UN target for SDGs or not. With one-third of the period for the implementation and achievement of SDGs by countries already gone, country-level achievement of SDGs at this point is very crucial, especially for emerging economies. Consequently, this study aims to examine the level of achievement recorded by Nigeria on UN set SDGs target. Specific objectives is to assess the performance of Nigeria on each SDG indicator. By examining the performance of Nigeria against the UN set target, the study highlights critical areas that require more attention if the UN targets are to be met by Nigeria. To achieve these objectives, the following research question is addressed.

What is the current level of achievement of the UN set target for SDGs by Nigeria?

The research question is addressed employing stakeholder accountability and counter accounting theories with secondary data collected from SDG voluntary implementation reports published by Nigeria in 2020 and the SDG dashboard. Nigeria prioritized some SDGs and the voluntary national review report published in 2020 shows the result of achievement recorded so far in these prioritized SDGs. This was utilized in the evaluation of prioritized SDGs. Achievement in non-prioritized SDGs by Nigeria was examined using the UN SDG dashboard. Content analysis was employed to extract relevant data used to compute the average current annual achievement rate. Average Current Annual Achievement Rate (CAAR) served as an indicator of the rate of achievement recorded so far.

The rest of the study is structured as follows: section 2 which is after this section is on the literature review after the theoretical framework, section 3 is on methods while section 4 is on presentation and discussion of findings. The final section which is section 5 is on conclusion and recommendation.

## **II. Theoretical Framework**

We consider combination of stakeholders' accountability and counter accounting theories as appropriate for this study. Accountability refer to providing and demanding explanations on basis for actions (Roberts & Scapens, 1985). To Gray, Bebbington and Collinson (2006), accountability is rights that emerge from relationship between the accountant (organization) and the accountee (stakeholders). The nature of the relationship required the accountant to render reports of its actions as it affect the accountee. In this sense, the accountee reserve the right to receive report from the accountant. Same applies to government-electorate relationship whereby the government account its activities as it affects the electorates (Collier, 2008). The crust of accountability is principle of right to information derived from number of sources such as legal, quasi-legal and moral, among others. Gray (2007) argued that having a fair society required a balanced matching of power and responsibility. Accountability is central to democracy, otherwise, democracy will make little or no sense (Lehman, 1999). The government is therefore expected to render accounts of its activities to the governed even where it is not required by law, as a moral responsibility to preserve balance between power and responsibility. Accountability through voluntary national review reports is an integral part of SDG-2030. Measurable indicators are built into each of the 17-goals and performance measurement described as critical to the success of SDG-2030 implementation (United Nations, 2015). Embedded in the voluntary adoption of *2030 Agenda* is obligation by adopters to account for actions, policies, decisions and programs they put in place to drive SDGs achievement and results obtained periodically. This is in line with the right of the electorate to know what the government is doing about matters that affect their lives (Messner, 2009).

Counter accounting is employed to support or refute the truthfulness and reliability of SDG achievement reported by Nigeria. Counter accounting combine accounting and accountability skills to challenge

the reputation, power and actions of its target (Donedo, Thomson & Yonekura, 2017). Counter accounting refer to reporting and counter reporting method adopted by pressure groups, activists and campaigners to champion their course, support or refute official information, positions or reports (Gallhover, Aslam, Monk & Roberts, 2006; Macellari, Yurief, Testa & Boiral, 2021). It has become a major tool in protecting the interest of disadvantaged stakeholder who suffer the consequences of actions of others (Donedo *et al.*, 2017). International advocacy groups and civil Societies often apply counter accounting technique in achieving social emancipation, democratic change and defend the powerless within the society (Apostol, 2015; Donedo *et al.*, 2017). To reverse the negative consequences of patchy and poor quality of accountability within the democratic society (Gray *et al.*, 2006), counter accounting is relevant likewise in solving problematic power imbalance occasioned by systems of government (Donedo *et al.*, 2017).

### **III. Literature Review**

Prior studies have examined different aspects of sustainable development goals. Some of these studies examine roles that professionals are expected to play in their actualization (Makarenko *et al.*, 2017; Bebbington & Unerman, 2017; Alamu, 2017)). Others examine the implementation of these goals in their respective climes (Firoiu *et al.*, 2019; Mubecua *et al.*, 2019; Raszkowski *et al.*, 2019).

SDGs related studies focused on Europe produced mixed results but generally show that Europe is likely to achieve most SDG targets by 2030 (Firoiu, Ionescu, Băndoi, Florea, & Jianu, 2019; Raszkowski *et al.*, 2019). For example, the study by Firoiu *et al.*, (2019) provides evidence that Romania is on a good path to achieving the SDGs target by 2030. Also, Poland has been projected in another study to be in a good position to achieve the SDGs (Raszkowski *et al.*, 2019). They suggested that stakeholders' collaboration and well-focused SDG measures are critical success factors to SDGs achievement. These studies focus on the country-level achievement of the entire SDGs.

There have been studies that focus on individual SDGs. Rickels, Weigand, Grasse, Schmidt and Voss (2019) examined the possibility of the achievement of SDG 14 by some of the coastal nations in the Baltic, the North Sea and the Atlantic Ocean and provide evidence that shows that while some are likely to achieve the SDGs, others are likely to fail. In Western Europe, Spain may not attain most of the SDG indicators should she fail to "adopt urgent regulatory measures and public policies" to support its commitment to sustainable development (Boto-Álvarez & García-Fernández, 2020:2549).

With regards to SDG implementation in Western and Eastern Europe, Raszkowski *et al.* (2019) provides evidence that shows that although individual country performances improved throughout the study, their present situation requires improvement if the SDGs target is to be achieved. Specifically, two countries were found to be very close to achieving the SDGs, while seven countries were classified as moderate achievers with two classified as disadvantaged.

Sobkowiak *et al.*, (2020) suggest that addressing the problem of over-reliance on the public sector for biodiversity policy information and activities is critical to the achievement of the UN set target for SDG 15 by the United Kingdom. With that, they believed that indicators of goal- 15 will be achieved. From the review so far, the overall picture of both country level and individual SDGs' achievement in most European countries, though mixed, points to substantial progress being made. The evidence suggests that most of the European countries are recording remarkable success in SDG implementation and are therefore most likely to achieve most of the goals by 2030.

Concerning sub-Sahara Africa and Nigeria in particular, comprehensive studies on the country-level implementation of SDGs are rare, to the best knowledge of the authors. Most studies are directed at the identification of factors that affect the implementation of SDGs and progress recorded on a goal-by-goal basis. None of the studies known to the authors has examined country-level implementation and achievement of SDGs goals in their entirety. At the continental level, Mubecua *et al.*, 2019) conducted a multi-state investigation among Kenya, Nigeria, and South Africa on SDG-1- No Poverty. They evaluated economic indices such as GDP growth rate, unemployment rate and the poverty rate among the three countries. They concluded that poverty eradication in these three countries is quite unlikely, noting the current increases in the level of poverty, unemployment, and corruption, which they see as an impediment to achieving SDG-1. They recommended government collaboration with civil society and the private sector as a solution to achieving SDG 1. Apart from the study's focus on only one SDG goal, it is not clear what methodology informed the study.

In Nigeria, studies have addressed factors such as socio-cultural (Ogu, Agholor, & Okonofua, 2016); political will (Archibong *et al.*, 2018); insecurity (Achumba, Ighomereho & Akpor-Robaro, 2013). Ogu *et al.*, (2016) reviewed the effect of socio-cultural practices and social inequality on the high maternal mortality rate, as part of SDG 3- Good Health and Well Being. They associated the persistently high mortality rate in Nigeria with her failure to attain MDG-5. They recommend improvement in the country's rating in SDG-3 as a means of reversing the poor performance. The study is relevant but did not address all SDGs.

Archibong *et al.*, (2018:2) discussed the extent of Nigeria's political will to "work the talks" on gender mainstreaming and attainment of SDG-5. Secondary data analyzed revealed that the low rating of Nigeria in gender equality agenda will remain for a long time due to lack of strong political will, monitoring and evaluation in the implementation of SDG-5. Again the focus of this study is on specific factors affecting SDG-5 only.

Other studies on Nigeria that focus on implementation address particular SDGs (Onwudiwe, 2019; Abubakar, 2019; Okwuosa, 2021), as opposed to entire SDGs. Onwudiwe (2019) investigated the implementation of quality education agenda (SDG-4) in Nigeria. He concluded that Nigeria's education sector is marred with poor funding, moribund policies and ineffective implementation of strategic revival plans. He further recommended educational funding and policy implementation as the antidote to poor performance in SDG-4 otherwise its target will not be achieved. Abubakar *et al.*, (2019) studied the prospects and challenges of developing more inclusive, safe, resilient and sustainable cities in Nigeria centered on SDGs 7 and 11. They adopted desk study and content analysis methods to obtain data from related documents and statistics. They concluded that the attainment of SDG-7 is dependent on success with SDG-11, having considered existing urban, socio-economic and security situations in Nigeria. The proposed improvements in efforts towards the attainment of SDG-11. Employing a qualitative research design, Okwuosa (2020) examined the voluntary disclosure of contributions towards the achievement of SDG-6 by premium board companies in the Nigerian Stock Exchange. The study collected data from the sustainability/annual reports of these companies and employed content analysis for this. The study provides evidence of overall poor quality disclosures of SDG 6 achievement as the disclosures are not linked to indicators that can help measure the extent of meeting the UN set target for SDG-6. Thus within the Nigerian context, there has not been any attempt to examine the country-level achievement of SDGs, known to the authors. This study contributes to this area.

#### **IV. Contextual background of Nigeria and SDGs implementation**

Having adopted the SDGs, Nigeria commenced implementation almost immediately. By October 2015, SDGs transition strategy was already developed, launched and published in Nigeria's Roads to SDG. The transition strategy highlighted thematic areas of framework and environmental changes required to facilitate a smooth transition to SDG such as institutional, human resource, policy and legal, political, financing and economic environments among others. This provided the background for other SDGs implementation efforts of the government.

Nigerian government immediately integrated the implementation of SDGs into national development plans. For instance, in 2016, the Economic Recovery and Growth Plan (2017-2020) was designed to facilitate economic recovery efforts and drive SDGs implementation. Government at all levels geared commitment towards driving success in SDGs implementation. The president established a dedicated office for SDG headed by a senior special assistant (SSA-SDG), saddled with the responsibility of assisting the president in the implementation programs and policies relating to SDGs (Uwaegbulam, 2020; Okwuosa, 2020). This was replicated in all 36 states and the federal capital territory (FCT). Public Sector Advisory Group was launched in March 2017 to harness private sector support for SDG implementation. Likewise, an inter-ministerial committee was composed to coordinate inter-agency activities and programs towards SDGs implementation. Presidential Council on SDGs was later inaugurated in September 2017 to provide political and policy guidelines as well as political pressure capable of driving follow-up on the implementation of SDGs targets. These efforts are considered adequate to provide the required driving force for the successful implementation of SDGs by Nigeria. With these, one would expect a significant achievement of SDG indicators by Nigeria.

Nigeria now professes to have prioritized seven SDGs and has published two voluntary national review reports; 2017 and 2020. In the 2017 version, issues discussed centered on institutional dimensions for creating enabling environments for successful SDG implementation through the Economic and Recovery Growth Plan (ERGP) to cover 2017 to 2020. National targets by 2020 and 2030 for SDGs implementation covering 169 indicators across Seventeen (17) SDGs were also provided. In 2020 voluntary national review reported the status of the country in 34 indicators across seven (7) *prioritized* SDGs. Plans and policies to improve current SDG achievements and address implementation challenges are also highlighted. We observe that the efforts of the country are now more concentrated on these *prioritized* goals. This provides the right context to examine the country-level achievement of SDGs targets set by the UN for Nigeria.

#### **V. Materials and method**

The objective of the study is to assess the current level of achievement of UN set targets for SDGs by Nigeria. As such the study adopted an explanatory research design in which secondary data was obtained from Sustainable Development Goals (SDGs) Indicators Baseline Report 2016, SDG Voluntary National Review (VNR) 2020 published by the Federal Republic of Nigeria and UN SDG dashboard for Nigeria. The SDG Indicators Baseline Report 2016 provides the position of Nigeria in each of the SDG indicators at the commencement of implementation of SDGs. VNR-2020 presented a self-assessment report of SDG

implementation achievements by Nigeria in seven *prioritized* SDGs while the UN SDG dashboard shows the status of Nigeria in all the SDG indicators as independently reported by the UN. Information published in these reports is a mix of percentages and figures. The seven SDGs claimed to have been prioritized by Nigeria (henceforth prioritized SDGs) are:

Goal number	Outline Description
1	No poverty
3	Good health and well being
4	Quality education
5	Gender equality
8	Decent work and economic growth
16	Peace, justice and strong institutions
17	Partnerships for the goals

If the above SDGs have been prioritized, it means that the following SDGs are non-prioritized.

Goal number	Outline Description
2	Zero hunger
6	Clean water and sanitation
7	Affordable and clean energy
9	Industry, innovation and infrastructure
10	Reduce inequality
11	Sustainable cities and community
12	Responsible consumption and production
13	Climate action
14	Life below water
15	Life on land

We first focus our analysis on the current level of performance achievement of the prioritized SDGs using data obtained from VNR-2020. VNR-2020 presented the performance status of Nigeria in selected indicators for all the *prioritized* SDGs. Our analysis focused on the extent of achievement of these indicators as self-reported by Nigeria, which we affirm or counter using alternative information from the media and/or UN SDG Dashboard. Next, we analyzed non-prioritized goals using SDG Dashboard data independently published on the UN websites. Analysis of non-prioritized SDGs was limited to indicators that appeared on the UN SDG dashboard. In all, content analysis was employed to extract relevant data to compute the average Current Annual Achievement Rate (CAAR).

To gauge the progress of implementation achievement in each of the indicators assessed, we determined the average CAAR as follows;

$$\text{Average Current Annual Achievement Rate (CAAR)} = \frac{(\text{SDG statistic at the Period end} - \text{SDG Baseline statistic})}{\text{No. of years already lapsed}}$$

Positive results indicate an improvement in the implementation achievement of an SDG indicator while negative results mean a worsening situation. Where data for measurement of implementation achievement of an indicator are not available, such SDG indicators are regarded as *static status*. The result of this assessment is contained in Table 1 for prioritized SDGs and Table 2 for non-prioritized SDGs.

Findings from data analysis were compared with publications in the dailies for *prioritized* SDGs only. We achieved this by employing a counter accounting technique to evaluate the reliability of results obtained for the computed CAARs of the *prioritized* SDGs by comparing the result with information from the newspaper reports and/or data presented by the UN in the SDG dashboard for Nigeria. We make use of SDGs related news published in leading newspapers which includes The Guardian, The Punch, The Nations, Thisday, Blueprint, Business Insiders Africa, Vanguard, Sahara Reporters and The Premium Times.

## VI. Results

The results of the assessment of implementation achievement of individual SDG indicators are presented in two parts: prioritized SDGs and non-prioritized SDGs.

### Prioritized SDGs

#### SDG-1: No poverty

The computed CAAR for all SDG-1 indicators are negative; the proportion of people living below the national poverty line, social protection coverage, and access to basic services are reducing at 0.2%, 18.6%, and 7.6% per annum respectively. This indicates that the poverty situation in Nigerian worsened during the period under review. Reports in the dailies and SDG dashboard confirmed this position though findings of this study are lower than information reported in the UN dashboard and newspapers. For instance, data obtained from the UN Dashboard show that 79.6% of Nigerians are currently living below the international poverty line while Nigeria reported 62.6% in the VNR-2020. Punch Newspaper opinion article indicates that more than 7million people slipped into extreme poverty in 2020 alone (Olatunji, 2021). In another article, Nigerians living below the international poverty line were put at 86.9 million in 2018 (now105million) and projected to increase to 120 million by 2030, the highest in Africa (Oluwole, 2020; Ighakpe, 2021). Though the world's extreme poverty increased by about 20% in 2020 (World Bank, 2021), Nigeria now tops the list of nations with extreme poverty in Africa and doubled as headquarters of the world's extreme poverty (Panchal, 2020 & Oluwole, 2020). This finding is in line with evidence in Mubecua *et al.*, 2019) which suggests that eradication of poverty in Nigeria by 2030 is quite unlikely.

#### SDG-3: Good health and well-being

The computed CAAR for all the indicators of SDG-3 are negative except for the maternal mortality rate (21.3%) which is positive. Computed values for the proportion of births attended by skilled personnel, under-5 mortality rate and women of reproductive age (15 to 49 years) who use modern family planning methods are 8%, 1.3% and 21.5% respectively (see Table 1). This shows that Nigerian improved in only one indicator of SDG-3 but worsened in others during the period under review. This level of achievement in the implementation of the UN set target for health and well-being (SDG-3) is insignificantly different from that of SDG -1. Poor public health is usually associated with extreme poverty; poor public health confirmed by this study cannot be dissociated from global extreme poverty capital such as Nigeria. These findings corroborate Ogu *et al.*, (2016) who opined that the high mortality rate in Nigeria is associated with unhealthy living. In VNR-2020, the under-5 mortality rate reported is less than reality as newspapers reports are contrary. Nigeria doubled as global Under-5 deaths headquarters in 2020 with one-third of global infants' death said to have occurred in Nigeria (Onyeji, 2020; Idiachaba, 2021). The health and wellbeing of Nigerians are deteriorating at a higher rate than reported by the government.

#### SDG-4: Quality education

Only the psychological state of children proficient in reading and mathematics improved having positive computed CAAR (2.3%). CAARs for youth participation in education and training; learning and health of children proficient in reading; and mathematics are negative; 14%, 1.1% and 0.3% respectively (see Table 1). Progress data on the proportion of Children (24-59 months) developmentally on track in health, learning and psychosocial well-being was not available, thus regarded as *static* status. This implies that the only improvement recorded in the UN quality education target was in the psychological state of children proficient in reading and mathematics. For other selected indicators of SDG-4, the situation of Nigeria is worsened during the period under review. News reports confirm deterioration in the quality of education in Nigeria. University students were out of school for more than 9 months in 2020 only (Vanguard News, 2020; Olorok, 2021). Cut-off marks for September 2021 admission to Unity Schools owned by the Federal Government is as low as 2 out of 300 marks for some states of the federation (Saharareporters, 2021). Currently, above 10million children are out of school (The Vanguard, 2021). These further confirmed findings of this study and earlier submission of Alamu (2017) that a little less than half (79m out of 179m) of Nigerians could speak and write in the English language.

#### SDG-5: Gender Equality

The computed CAARs for four indicators of SDG-5 were positive indicating improvements; legal framework to promote, enforce and monitor gender equality (100%); the proportion of women and girls subjected to physical, sexual or psychological violence by their intimate partners (6.4%); women and girls subjected to sexual violence apart by persons apart from their intimate partners (6.4%), and proportion of girls who got married as minors (5.9%). A negative computed CAAR of 6.2% for the proportion of girls and women (15 to 49 years) who suffered genital mutilation indicates a worsening situation. Positive CAAR in four indicators suggests that Nigeria improved significantly in SDG-5 implementation during the period under

review and will likely achieve the UN set target for SDG-5 by 2030 if the current performance is improved upon. News reports in the dailies confirmed this position. Reports confirmed that the protection of women's right in Nigerian is receiving required attention by the government and other concerned stakeholders though some level of inequality still persists (Onuoha, 2020; Emorinkhen, 2021). Incidents of sexual harassment and rape are being discouraged as they now attract stringent punishments (Unah, 2019). Going by the findings of this study, Nigeria significantly improved in gender equality rating noted by Archibong *et al.*, (2018) as low.

### SDG-8: Decent Work and Economic Growth

Since computed CAAR for all indicators of SDG-8 reviewed are positive, implementation efforts geared to achieve SDG-8 targets are yielding improvements; the annual growth rate of real GDP (0.2%); real GDP per employed person (7.4%); employment rate (3.2%); proportion and number of children aged 5–17 years engaged in child labor both by sex and age (6.8%); and proportion of youth (aged 15–24 years) not in education, employment or training (0.1%). This implies that Nigeria is doing well in efforts to achieve UN set targets for SDG-8 but this cannot be validated with information obtained from the SDG dashboard and newspaper reports. The dashboard shows that the unemployment rate in Nigeria is increasing at 8.1% annually contrary to an improvement of 3.2% reported by Nigeria. As of 2019, 43% of Nigerian children are said to be in child labor in the mining and agricultural sectors alone (Adepegba, 2019). The International Labour Organisation (ILO) described Nigeria as key to global child labor eradication and launched onslaught against child labor program in Nigeria recently (Young, 2020; Olayinka, 2021). Increases in extreme poverty (SDG-1), poor health and wellbeing (SDG-3) and deteriorating education quality (SDG-4) and economic hardship in the country further confirmed that position reported in VNR-2020 for SDG-8 indicators is unreliable.

### SDG-16: Peace Justice and Strong Institutions

Nigeria recorded an improvement in two indicators of SDG-16: the flow of illicit funds and the percentage of persons who pay a bribe to public officials on the first contact with computed positive CAAR of 25.2% and 0.02% respectively. However, a negative computed CAAR of 49% in injustice against journalists/press freedom indicates a ning situation. Other indicators of SDG 16 are *static* status. UN SDG dashboard for Nigeria showed almost the same position. On the dashboard, the percentage of people who feel unsafe stood at 54.3% while the press freedom index was 36.3%. Indices show that major challenges abound in the attainment of a peaceful society for Nigeria. Newspaper reports confirmed a volatile security situation with frequent cases of killings, robbery and kidnapping (Achumba *et al.*, 2013). Boko Haram insurgency, banditry, ethnoreligious crisis and herdsmen-farmers clashes among others contributed largely to security situation in Nigeria, with no end in sight. According to newspaper opinion, there is no regard for the rule of law in Nigeria as obtains in a normal democratic setting (Adesomoju, 2020).

### SDG-17: Partnerships for the goals.

The computed CAAR for the proportion of debt servicing to goods and services shows 1.9%, internet broadband subscription, 1.5% and use of the internet, 1.4% all positive, meaning performance improvement. However, these improvements are not considered significant enough to guarantee the achievement of the goal indices by 2030. The percentage of government revenue as a proportion of GDP grew worse with a negative CAAR of 0.5%. Reports by the SDG dashboard and Akinloye (2018) were not in agreement with the above-reported position. Akinloye (2018) noted the need for mobilization of stakeholders in partnership for the attainment of SDG and advised the government to utilize religious leaders to harness support for SDG implementation and awareness in Nigeria, among others.

**Table 1: Evaluation of SDG Implementation achievement for Nigeria: Prioritized SDGs**

Indicators	CAAR (%)	Remarks
<b>Goal 1. No Poverty</b>		
Population living below the international poverty line		Static
Population living below the national poverty line	-0.2	Worse
Population covered by social protection	-18	Worse
Population living in households with access to basic services	-7.6	Worse
Disaster related deaths & missing persons		Static
<b>Goal 3: Good Health and Wellbeing</b>		
Maternal mortality ratio	21.3	Improved
Births attended by skilled health personnel	-8	Worse
Under-5 mortality rate	-1.3	Worse
Women of reproductive age (aged 15–49 years) using modern family planning methods	-21.5	Worse
Mortality from unsafe water, unsafe sanitation and lack of hygiene		Static

<b>Goal 4: Quality Education</b>		
Children & young people proficient in reading and mathematics;	-1.1	Worse
A. Learning		
B. Health	-0.3	Worse
C. Psychologically	2.27	Improved
Children (24-59 months) developmentally on track in health, learning & psychosocial well-being		
Participation rate of youth and adults in education & training	-14	Worse
<b>Goal 5: Gender Equality</b>		
Existence of Legal frameworks for gender equality	100	Improved
Women & girls (15 years and older) subjected to violence by intimate partner.	6.4	Improved
Women and girls (15 years and older) subjected to sexual by non-intimate partners	6.4	Improved
Women (20–24 years) who got married as minors between 15 and before 18 years.	5.9	Improved
Girls and women (15–49 years) who have undergone female genital mutilation/cutting.	-6.2	Worse
<b>Goal 8: Decent Work and Economic Growth</b>		
Annual growth rate of real GDP per capital	0.2	Improved
Annual growth rate of real GDP per employed person	7.4	Improved
Unemployment rate	3.2	Improved
Proportion of youth (aged 15–24 years) not in education, employment or training	0.1	Improved
Proportion of children (5–17 years) engaged in child labour	6.8	Improved
<b>Goal 16: Peace Justice and Strong Institutions</b>		
Conflict-related deaths		Static
Proportion of children (1–17 years) who experienced physical punishment and/or psychological aggression by caregivers		Static
Inflow and outflow of illicit funds	25.2	Improved
Persons who paid/was asked for a bribe by public official	0.02	Improved
Press freedom index	49	Worse
<b>Goal 17: Partnership for the Goals</b>		
Total government revenue as a proportion of GDP	-0.5	Worse
Debt service as a proportion of exports of goods and services	1.9	Improved
Fixed Internet broadband subscriptions	1.46	Improved
Proportion of individuals using the Internet	1.4	Improved

### Non-prioritized SDGs.

The computer CAAR for non-prioritized SDGs are presented in table 2.

#### SDG-2: Zero hunger:

Positive computed CAAR derived for eradication of wasting in children (below 5 years) and prevalence of undernourishment are 5.6% and 1% respectively. This implies improvement in these indicators. A negative computed CAAR of 5% for the prevalence of stunting in children indicates a worsening situation. None prioritization of critical goals such as SDG 2 implies that the government has not yet pay adequate attention to programs capable of driving the achievement of SDG-2 targets such as agricultural development and food production. This finding corroborates evidence in the study by Ayinde, Otekinrin, Akinbode and Otekinrin (2020) which argues that food security will be difficult to achieve in 2030 across the world especially sub-Saharan Africa.

#### SDG-6: Clean Water and Sanitation:

Computed CAAR for access to basic drinking water is positive (0.9%) while access to basic sanitation services is negative (10.6%). Progress in other indicators of SDG-6 could not be ascertained and are designated as *static status*. Positive CAAR in access to basic drinking water indicates improvements in potable water supply but not yet enough to guarantee the achievement of the UN target. Since water is central to public health (Li & Wu, 2019), non-prioritization of SDG-6 must have impacted achievements in SDG-3 negatively. This supports the findings of Mugagga and Nabaasa (2016) that water management and conservation is central to the achievement of SDGs 1, 2, 3, 14 and 15. Declining sanitation services evidenced in negative CAAR indicates that opportunities that abound in waste management and recycling remain untapped.

#### SDG-7: Affordable and Clean Energy

Computed CAAR for two indicators of SDG-7 are negative; access to electricity and access to clean technology for cooking are 5.2% and 28.1% respectively. Overall, there is no hope that the country will achieve affordable and clean energy as evidenced in the non-prioritization of this goal by Nigeria.

**SDG-9: Industry, innovation, and infrastructure**

Analysis showed that broadband subscribers are increasing with a positive CAAR of 6.6% while internet usage is declining with a negative CAAR of 6.8%. Our findings are not different from expectation, stemming from the increasing level of illiteracy noted among Nigerians as noted by Alamu (2017) and the backward performance of Nigeria in SDG-3 implementation reported in this study.

**SDG-12: Responsible Consumption and Production.**

Two indicators examined under this goal recorded mixed results. While hazardous waste generation has a positive CAAR of 5%, its treatment is declining with a negative CAAR of 0.03%. This implies that more wastes are generated than recycled. Neglect by the government could impact the economy (SDG-8) negatively as golden opportunities that abound in waste management and recycling remain untapped.

**SDG-14: Life below Water**

A positive CAAR of 0.03% for Sustainable fishing in small islands implied an improved situation. It means that the survival of aquatic animals and organisms is left to chance as SDG-14 is not prioritized. Preservations of vast oceans, seas and marine resources is yet to receive adequate government attention despite their enormous economic and health benefits.

**SDG-15: Life on Land**

Under this goal, only two indicators were examined given available data. The mean area of freshwater sites protected improved at 5% annually, with a positive CARR of 5%. On the contrary, a negative CAAR of 0.4% means that area of land covered by forest is reducing at 0.4% per annum. This implies that Nigeria may likely have no forest by 2030 if current practices are not reviewed. It was impossible to examine the remaining three SDGs- SDG 10, 11 and 13 due to the unavailability of data. They are therefore deemed *static status* SDGs.

**Table 2: Evaluation of SDG Implementation achievement for Nigeria: Non-Prioritized SDGs**

Indicator	CAAR (%)	Remarks
<b>Goal 2: Zero hunger</b>		
Prevalence of undernourishment	1.0	Improved
Prevalence of stunting in children under 5 years of age	-3.0	Worse
Prevalence of wasting in children under 5 years of age	5.6	Improved
<b>Goal 6: Clean water and sanitation</b>		
Population having access to drinking water services	0.9	Improved
Population using basic sanitation services	-10.6	Worse
<b>Goal 7: – Clean and affordable energy</b>		
Population with access to electricity	-2.5	Worse
Population with access to clean fuels and technology for cooking	-23.3	Worse
<b>Goal 9: Industry, innovation and infrastructure</b>		
Population using the internet	-3.1	Worse
Mobile broadband subscriptions	10.3	Improved
<b>Goal 12: Sustainable consumption and production</b>		
Hazardous waste generated	-5.4	Worse
Hazardous waste treated (%)	0.03	Improved
<b>Goal 14: Life below water</b>		
Sustainable Fisheries as a Percentage of GDP in Small Island Developing States	0.03	Improved
<b>Goal 15: Life on land</b>		
Mean area that is protected in freshwater sites important to biodiversity	5.0	Improved
Forest Area as a Proportion of Total Land Area	-0.4	Worse

**VII. Discussion of Findings**

The overall performance revealed that Nigeria improved in 17 (50%) out of 34 indicators across the seven (7) *prioritized* SDGs (see table 1). For non-prioritized SDGs, 14 indicators across 10 SDGs were examined; the situation of Nigeria improved in half but became worse in the other half. In all, Nigeria improved in a total of 24 indicators (out of 169) across 17 SDGs. This achievement is below expectation. Inappropriate prioritization criteria that exclude goals most central to the achievement of the main objective of the 2030 agenda such as SDGs 2, 7, 9 and 11 among others excluded from the priority list must have compounded the poor performance. By non-prioritization of these SDGs, we observed that the government paid little or no attention to programs and activities that are capable of driving their achievement. Environmental sustainability is one of the major objectives of the *2030 agenda*. Excluding SDGs 11 and SDG 13 from the prioritized SDGs

list is unacceptable. Apart from poor achievement in non-prioritized SDGs due to neglect by the government, they negatively impacted achievement in prioritized SDGs considering interdependencies between them.

Additionally, the state of public health depends largely on the purity of water bodies. It will be difficult, if not impossible, to achieve a good public health status without paying adequate attention to management of water bodies and sanitation. Exclusion of SDGs 6, 14 and 15 from the priority list impacted performance in SDG-3 negatively. Also, performance in SDG 8 would have been better if SDGs 7 and 9 were prioritized.

Overall the study provides evidence that the country has not done well and may not achieve the SDGs targets by 2030. Considering the SDG background of Nigeria, results obtained show that her performance was against expectations and disappointing. Her European counterparts are observed to be doing better as reported in the literature. Experience from the coastal Nations in the Baltic and the North Sea and the Atlantic Ocean revealed a mixed result but a sign of good performance and the possibility of the attainment of most SDG goals (Rickels *et al.*, 2019). Spain was reported to likely fail to attain most of the SDG indicators (Boto-Álvarez *et al.*, 2020) but not as bad as observed in Nigeria's situation as there is still hope of salvaging the situation. This evidence indicated that that most of the European countries are not only in good standing but are most likely to attain most of the SDGs indicators by 2030. Unlike the African counterparts, the SDG dashboard revealed that more than 90% of nations in sub-Saharan Africa are not going to record any remarkable success in SDG implementation. This is not far-fetched from significant challenges confronting this part of the world in attaining sustainable development.

### **VIII. Conclusion**

This study examined the achievement of Nigeria in the implementation of Sustainable Development Goals in line with the assumptions of stakeholders' accountability and counter accounting theories. The stakeholders' accountability theory explains the right of the governed to information about the actions of the government as it affects them. Assumptions of this theories are mirrored in the design and implementation of the global development agenda (requiring periodic progress reports) believed to be capable of aiding sustainable development of developing nations, such as Nigeria. Counter accounting theory was employed to test the reliability of the self-assessed report by Nigeria. Data was collected from VNR-2020 and UN SDG Dashboard for Nigeria. CAAR was computed to show annual improvement, upon which assessment was made. The overall analysis shows that the performance of Nigeria has been poor and the country may not achieve SDGs by 2030. Apart from the abysmal performance recorded in SDG implementation so far, the position reported by Nigeria in *prioritized* SDGs is unreliable and significantly different from actual performance. Performance achievement recorded so far by the country unlike many other nations in sub-Saharan Africa does not indicate that it is capable of meeting the targets. Evidence from developed nations shows better performance and near attained indices (where not yet achieved) while African nations especially Nigeria continue to repeat usual perennial failure in their quest to attain sustainable development. In *prioritized* SDGs, Nigeria is on a good track to meet two (2); SDG 5 (gender equality) and SDG 8 (decent work and economic growth) by 2030. The status of the country will improve in another two (2) (SDGs 16 and 17), though insignificantly. In SDGs 1, 3, and 4, the situation is growing worse. Apart from poor achievement in *non-prioritized* SDGs due to neglect by the government, they negatively impacted success in *prioritized* SDGs implementation.

The status of Nigeria will remain worse in most of other SDGs including critical goals such as clean water and sanitation; provision of clean and affordable energy; industry and innovation, sustainable environment, cities and communities; life on land and life below water. All these are critical goal areas that must be achieved to facilitate sustainable development.

We recommend that the government pay required attention, improve commitment and allocate sufficient resources to address challenges militating against the achievement of SDGs. Attention should be directed at improving the position of the country in the critical SDGs indicators such as poverty eradication, education, health and well-being, provision of clean and affordable energy, industry and innovation, clean water and sanitation, security and partnership for the implementation of the goals among others.

Considering the interdependent nature of SDGs, we suggest that Nigeria review the *prioritized* SDGs list to include critical goals such as goals 2, 6, 7, 9, 14 and 15. Policies, policy environments and public institutions should be reviewed and reinvigorated towards successful implementation of the goals. Programs that could improve the attainment of SDG goals indicators such as the provision of pipe-borne water, free education, improvement in agricultural and food production, improved power supply, etc should be designed and implemented. Future adoption and participation in the global agenda should be properly reviewed to determine their suitability for the country and its environment before they are accepted for implementation.

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