



## Evaluating the alignment of Nigeria's national development plans with the sustainable development goals: gaps, challenges, and prospects for SDG attainment

Ibrahim Musa<sup>1</sup>, Horsfall Tony<sup>2</sup>, Kabiru Muhammed<sup>3</sup>

<sup>1</sup> Department of Economics University of Abuja, Nigeria

<sup>2</sup> Centre for Sustainable Development University of Abuja, Nigeria

<sup>3</sup> Economics and Development Studies Federal University of Kashere, Gombe, Nigeria

### Abstract

The Sustainable Development Goals (SDGs), adopted in Nigeria in 2015, have played a significant role in addressing poverty, inequality, and climate vulnerability. This study applies Gough and McGregor's (2007) framework, testing three hypotheses to assess the alignment between Nigeria's National Development Plans (NDPs) and priority SDGs across economic, social, and environmental dimensions. Using a mixed-methods approach, the study reviewed over 1,200 pages of NDP documentation, conducted semi-structured interviews with 15 key stakeholders (government officials, CSOs, foreign representatives, and experts), and triangulated data from NBS and World Bank poverty indices (2022–2023). Quantitative scoring (0–100 scale) and *NVivo* thematic analysis (Braun & Clarke, 2006) [7] were employed. Results indicate notable progress in economic and social goals: SDG 8 scored 85/100 (with 80% agreement on job creation potential), SDG 4 scored 75/100 (10% increase in school enrolments; UNESCO, 2021), and SDG 3 scored 70/100 (improved health infrastructure). However, environmental goals remain weak—SDG 1 recorded a 45/100 environmental-equity gap, with persistent poverty (63 million multi-dimensionally poor; OPHI, 2022), displacements from oil-related degradation, and limited rural access to clean energy. Institutional fragmentation, corruption, and inadequate funding (15% SDG budget allocation) hinder progress. The study concludes that while Nigeria's NDPs partly localize SDGs, they perpetuate trade-offs and underdevelopment. It recommends fostering cross-sectorial synergies, institutional redesign (empowering OSSAP-SDGs), green financing mechanisms, and inclusive multi-stakeholder engagement to enhance sustainable development outcomes.

**Keywords:** National development plans, sustainable development goals, policy analysis and economic recovery

### Introduction

In the year 2015, the United Nations Sustainable Development Goals were adopted. SDG has been formulated in a manner that eradicates poverty and promotes inclusive economic growth. The goal is to promote social inclusion and environmental sustainability by 2030 (United Nations, 2015). Achieving the global agenda on SDGs involves localising them through national policies and development plans. It is necessary to align its policies and plans. Nigeria and other countries with existing weaknesses are among those where national development plans (NDPs) are needed to follow a sustainable path to overcome ongoing crises (Biermann *et al.*, 2017) [4]. Although their alignment is perfect, they often fail at the system level. Consequently, SDGs seem more like a dream than a realistic goal.

Nigeria is the most populous country in Africa and the largest economy, with a population of more than 200 million people, which highlights the tensions in SDG integration (Magaji *et al.*, 2025a) [19, 20, 21]. Nigeria is a nation in West Africa with a large population of over 200 million people. It is expected to become one of the largest economies in the world in the near future (Chinedu *et al.*, 2021) [8]. The Government of Nigeria initiates the NDPs to address the deep-rooted problems experienced by the country, as most of its exports are oil-based, resulting in a high dependence on oil revenue. The reports of NBS (2022) and World Bank (2022) [47] have cited many more serious issues contributing to the problems. Moreover, NDPs involve EGRP, NESP and NDP that will run from 2017 to 2025. The policies appear to encompass the components of

the SDGs, such as addressing poverty (SDG 1) and decent work (SDG 8). This is why, according to the Federal Ministry of Budget and National Planning (2021), Nigeria is a potential SDG champion in Africa. However, Nigeria is more focused on recovering the economy in the short run as opposed to sustainable development (Magaji *et al.*, 2025b) [19, 20, 21].

The most significant issue is the mismatch between the design and implementation of a policy. This has paralysed the SDGs in Nigeria and has also led to increased vulnerability. In 2021, it recorded nominal growth of 1.5 percent, out of which 63 million people lived under the multidimensional poverty threshold (UN, 2022; Oxford Poverty and Human Development Initiative [OPHI], 2022) [31], floods were experienced as a result of climate (SDG 13) with 2.5 million people displaced annually (UNDP, 2023), and 800 maternal deaths were per 1,00, 000 live births, which is against 1 The 2022 Corruption Perceptions Index released by Transparency International places Nigeria 154 th out of 180 th. Moreover, the rampant issue of corruption is exacerbated by other institutional weaknesses like fissile governance (Magaji & Musa, 2015) [19, 20, 21]. Additionally, there is also the problem of chronic underfunding in Nigeria, as only 15% of the national budget is allocated to SDG expenditures (African Development Bank [AfDB], 2021) [2]. Moreover, the absence of coordination and monitoring among agencies, including underutilised SDG tracking dashboards, silences accountability, causing silos in policies, leading to only the SDG indicators being tracked (moderate progress) (UN SDG Report, 2023; Ikpe & Idem, 2021) [15].

The paper will evaluate how well the national development plans in Nigeria have been integrated with the SDGs. It accomplishes it through its target coverage and structural analysis. It explains the gaps in alignment, such as the oil-centric nature of the ERGP that fails to address SDG 7 (affordable clean energy), and how to build coherence of the policy towards accelerating SDGs. The objectives are to: (1) assess levels of national dead priority SDGs (1, 3, 13) alignment by national development plans (NDPs) using a framework based on Biermann *et al.* (2017) [4]; (2) find barriers such as institution-related, financial and monitoring barriers; and (3) find ways to improve SDGs by taking up adaptive policymaking and working together with multiple stakeholders. The study will indicate how implementation flaws can be rectified.

The significance of the study is that it can contribute to the implementation of evidence-based changes. Misaligned NDPs perpetuate inequality and environmental danger in Nigeria. Although Africa is lagging in 75% of SDG targets (UN, 2023), the Nigerian experience can be applied to other nations, such as Kenya and Ethiopia, which also face similar challenges (Sachs *et al.*, 2022) [38]. It is not only a way to have an academic dialogue concerning SDGs localisation, but it also gives policymakers, NGOs, and academics practical tools to bridge the policy/outcomes gap and attain sustainable development goals (SDGs).

### Literature Review

The literature review dwells on central concepts, theoretical frameworks and empirical research on the correspondence of national development plans (NDPs) to the Sustainable Development Goals (SDGs). It examines current methods of computing alignment and reviews literature on the successes and challenges of policy integration in Nigeria. It also highlights significant gaps in existing knowledge regarding the systemic problems of developing nations like Nigeria.

### Conceptual Review Sustainable Development

The concept of sustainable development, particularly in the context of policies, has significantly evolved in meaning since its definition in the Brundtland Report: Development that meets the needs of the present without undermining the capacity of future generations to sustain themselves (Suleiman *et al.*, 2025) [40]. The SDGs are a global initiative developed in 2015 to support poorer nations, comprising 17 goals and 169 targets. They worked simultaneously on economic, social and environmental problems (United Nations, 2015). Today, the world is facing several issues. These are the elimination of poverty (SDG 1), health and well-being (SDG 3), quality education (SDG 4), decent work and economic growth (SDG 8), affordable and clean energy (SDG 7) and climate action (SDG 13). The SDGs area systemic call to action (Biermann *et al.*, 2017 [4]; Le Blanc, 2015).

### National Development Plans (NDPs)

The National Development Plans (NDPs) are helpful for the localisation of sustainable development. Sustained strategic plans which accentuate country priorities, economic and social growth aims and policies (Sachs, 2015) [36]. Stafford-Smith *et al.* (2017) [39] also suggest that NDPs must establish synergies in various sectors to assist in fast-tracking the process of achieving the SDGs. To reach this objective,

NDPs must translate international goals into national ones. This alignment is important to transform aspirational goals into specific actions. Meanwhile, it requires strong policy coherence in order to create harmony between the sectors (Sachs, 2020) [37].

### Theoretical Framework

To underpinned this study, the Policy of Coherence for Sustainable Development (PCSD) is used.

### Policy Coherence for Sustainable Development (PCSD) Theory

Analysis of NDP-SDG is modelled on several theories, particularly when it comes to Nigeria. Policy Coherence for Sustainable Development (PCSD) theory by OECD (2019) implies that various sectors should collaborate to prevent conflict and ensure sustainability. PCSD asserts that the policies must be complementary to each other, regardless of whether they are environmental, social, or economic. In Nigeria, however, there are oppositions, such as industrialisation drivers that facilitate SDG 8, which violate and undermine climate controls (SDG 13), ultimately diluting impact (Nilsson *et al.*, 2016 [25]; Ikpe & Idem, 2021) [15].

In recent years, the significance of institutions—larger, more lasting intellectual structures than merely organisations and rules—and institutionalisation has been increasingly recognised. After that, the institutional strength of a policy, including a well-thought-out policy, will be of vital importance. It highlights the role of institutional capacity in aligning with execution in the SDG context. An example of a barrier is the fragmented Ministry and agencies in Nigeria, which suffer from undue influence, corruption, and inefficiency. As an illustration, the Ministry of Environment could not impose a ban on deforestation even with a helpful policy (Acemoglu & Robinson, 2012 [1]; Rodrik, 2018 [35]; Akinbo&Olamide, 2020) [3]. This theory demonstrates the perpetuation of maladaptive practices by oil-dependent states through institutional traps that are characterised by path dependency (Evans, 2018) [10]. The theory of Sustainable development is based on the three traditional bottom lines, which are economy, society and environment (Ologbonori *et al.*, 2025) [27]. However, more to the point, it is a theory that can be used to formulate policies that are capable of bringing balance, equity and resilience to the disadvantaged (UNDP, 2015; Meadowcroft, 2007) [23].

The paper criticizes the trade-offs of fast growth in Nigeria. As an example, it looks at the revenue gains of oil extraction in opposition to the Niger Delta degradation and inequality (Gini 35.1, NBS, 2022). It demands mega-political changes and the measures of greenwashing in NDPs (Fukuda-Parr, 2016 [12]; Bostrom, 2012). We should shift to top-down measures to adaptability and participative methods of SDG embedding.

### Empirical Reviews

The real study on the alignment of NDP-SDG in Nigeria reveals both integration and a lack of implementation. Okoli *et al.* (2020) [29] examined the NDPs, noting rhetorical SDG coverage but poor execution due to political inertia, governance issues, and lack of funds (SDG budget <20%; AfDB, 2021). On reviewing the coverage of the policies, they found that the 60% economic SDG (e.g., SDG 8)

coverage compared to the 25% environmental (SDG 13) coverage indicates the preferences of policymakers.

Nwankwo and Chukwu (2021) <sup>[26]</sup> studied the Economic Recovery and Growth Plan of 2017-2020 in Nigeria. The authors discovered that ERGP and SDG 8 have synergy (50% of the target of job creation), but SDG 1 (15%, less than the benchmark of 6%) lacks synergy. Besides this, there exists a deficit in SDG 13. Nevertheless, these weaknesses were due to such shocks as the crude oil price drop and the COVID-19 pandemic. According to the econometric analysis, fiscal decentralisation can augment agreement by 30. Nevertheless, because of the danger of silos, it should be expressly incorporated along with environmental and equity considerations (Olatunji&Adeniyi, 2019) <sup>[27]</sup>.

UNDP's Integrated SDG Insights for Nigeria (2023) provides a country-level diagnostic that links economic growth pathways with SDG outcomes. The report combines national indicators, scenario modelling and policy review to map complementarities and trade-offs between growth, social welfare, and environmental objectives—explicitly designed to inform NDP planners about how different development pathways affect SDG performance (UNDP, 2023).

Empirically, the UNDP finds that Nigeria's recent growth has potential to improve some social outcomes (education, jobs) but also risks worsening environmental and equity indicators if growth is not green and inclusive. The report highlights sizable data gaps, weak incorporation of SDG interactions into planning, and the risk that single-sector NDP targets will generate negative spillovers (UNDP, 2023).

The UNDP recommends integrated policy packages, routine SDG interaction modelling when drafting NDPs, and stronger national statistics for monitoring. For practitioners, the clear implication is to revise NDP processes so that economic targets are assessed against environmental and equity consequences before adoption. (UNDP, 2023).

Oweibia (2024) <sup>[32]</sup> conducts a comprehensive, peer-reviewed analysis of Nigeria's SDG trajectory using longitudinal indicator analysis, policy-document review, and synthesis of VNRs and academic studies. The study systematically compares official SDG indicators to NDP targets and uses trend analysis to identify where national plans have supported or undermined SDG progress (Oweibia, 2024) <sup>[32]</sup>.

Findings show measurable gains in selected social indicators (e.g., school enrolment improvements and some health inputs) but persistent multidimensional poverty, growing environmental stresses, and reversals in certain indicators. The paper empirically ties these mixed outcomes to weak policy coordination, poor SDG indicator harmonization, and inadequate fiscal prioritization in the NDPs (Oweibia, 2024) <sup>[32]</sup>.

Policy implications include harmonizing NDP and SDG indicators, strengthening budget tagging for SDG priorities, and redesigning governance arrangements to reduce horizontal and vertical siloes that impede implementation. The author calls for clearer linkages between NDP costing and SDG target financing to close measured gaps. (Oweibia, 2024) <sup>[32]</sup>.

The OPHI Nigeria Multidimensional Poverty Index (2022) is an empirical household-level survey (fielded Nov 2021–Feb 2022) that calculates multidimensional poverty and

child deprivations across states and districts. The MPI provides a granular complement to monetary poverty measures and is used to assess whether NDP targets address the lived deprivations that the SDGs aim to eliminate (OPHI, 2022).

OPHI's findings are stark: a large share of Nigerians (reported ~63% in national reports) are multi-dimensionally poor, with huge regional variation and child-specific deprivations. These empirical results reveal major gaps between NDP priorities and the scale of deprivations on the ground—especially where NDPs emphasize macroeconomic growth without commensurate investments in services and rural infrastructure (OPHI, 2022).

The MPI evidence implies that NDPs must adopt pro-poor, disaggregated targets and dedicate budgets to the regions and groups bearing the heaviest deprivations. Practically, the study supports reorienting NDP monitoring to include MPI-like measures so that plan alignment with SDG poverty-related targets is empirically verifiable. (OPHI, 2022).

The World Bank's Nigeria Poverty Assessment (2022) <sup>[47]</sup> analyses monetary and non-monetary poverty trends using national surveys and macro-fiscal data to evaluate the country's progress toward poverty-related SDGs. The report uses econometric analysis and scenario projections to isolate drivers of poverty, including macro shocks (COVID-19), inflation, conflict, and structural policy weaknesses (World Bank, 2022) <sup>[47]</sup>.

Empirical conclusions point to slow poverty reduction, widespread vulnerability to shocks, and the need for deep structural reforms to accelerate progress. The assessment evidences that while some NDP pillars promote growth, without targeted social protection and revenue mobilization the benefits do not reach the poorest—a misalignment that undermines SDG poverty and inequality targets (World Bank, 2022) <sup>[47]</sup>.

Recommendations stress fiscal reforms, better-targeted social safety nets, and investment in human capital—measures that must be reflected explicitly in NDP costing and sequencing to close empirically measured gaps between plan ambitions and SDG outcomes. (World Bank, 2022) <sup>[47]</sup>.

Rayuwa's 2022 <sup>[34]</sup> program report (implemented by Pyxera/Rayuwa partners) evaluates community-level interventions in resilient agriculture and education using mixed methods (baseline/endline household surveys, monitoring data, and focus groups). The evaluation measures how pilot activities contribute to SDG 2, SDG 4 and SDG 8 and whether pilot results can be scaled into NDP policy (Rayuwa, 2022) <sup>[34]</sup>.

Empirically, the report documents notable local gains—improved farm yields, increased school attendance, and livelihood resilience—but also finds scalability constraints: limited government uptake, weak mechanisms for mainstreaming pilot results into NDPs, and funding shortfalls. The quantified program effects show that project-level alignment does not automatically translate into national plan alignment without institutional pathways (Rayuwa, 2022) <sup>[34]</sup>.

Policy takeaways are practical: successful pilots need explicit mainstreaming channels in NDPs (costed scale-up plans, institutional adoption clauses), and NDPs should include mechanisms to adopt evidence from community interventions into national budgeting. (Rayuwa, 2022) <sup>[34]</sup>.

A focused empirical assessment of SDG 11 implementation in Osun State (IETA, 2024) uses indicator tracking, budget analysis, and stakeholder interviews to compare state development plans with national NDP priorities. The study's mixed-methods design reveals how subnational planning and finance crucially mediate national SDG alignment (IETA, 2024).

Findings show measurable budget-service delivery mismatches, weak coordination among urban agencies, and poor alignment between state indicators and national SDG metrics—resulting in demonstrable shortfalls in urban services and resilience indicators. The paper empirically documents that even if national NDPs are well-designed, lack of fiscal decentralization and capacity at the state level blocks SDG attainment (IETA, 2024).

Implication: NDP alignment must be complemented by subnational fiscal reforms, capacity building, and incentive structures that require states to adopt harmonized SDG indicators and ring-fenced funding for priority urban services. (IETA, 2024).

Nigeria's 2025 VNR presents a government-led empirical stocktake of SDG progress, combining multi-year indicator trends, stakeholder consultations, and fiscal analysis to evaluate the country's priority SDGs (OSSAP-SDGs/MFA, 2025). The VNR documents which targets are on track, lagging, or regressing, and links performance to institutional and fiscal bottlenecks (Government of Nigeria, 2025) [13].

Empirical evidence in the VNR points to mixed performance: improvements in selected health and education indicators are offset by regressions or stagnation in poverty, environmental protection, and equitable access measures. The VNR explicitly links regressions to weak implementation capacity, data gaps, and constrained fiscal space—confirming many independent empirical assessments (Government of Nigeria, 2025) [13].

The review's policy message is pragmatic: strengthen whole-of-government coordination, improve SDG budget tagging, expand financing instruments (including green bonds and blended finance), and deepen multi-stakeholder partnerships to ensure NDPs genuinely deliver SDG outcomes at scale. The VNR also provides the official empirical baseline for future alignment work. (Government of Nigeria, 2025).

### Methodology

In this section, the manner of evaluating the congruence of the Nigerian National Development Plans (NDPs) with the Sustainable Development Goals (SDGs) is presented. The research design is a mixed-methods one. This implies that it utilises both qualitative and quantitative aspects. The mixed-method allows the development of a strong triangulation. This allows us to evaluate the integration, obstacles and improvement opportunities of the policies operated in Eurasia. The design is explained by the multifaceted nature of SDG alignment, with qualitative insights reflecting context-specific nuances (e.g., institutional barriers) and quantitative measures reflecting coverage and coherence. In this way, it will fill research gaps in the literature on the dynamics of implementation (Creswell & Plano Clark, 2017 [9]; Nilsson *et al.*, 2016) [25]. Three NDPs have been chosen for evaluation as the assessments of the Nigerian NDP: the Economic Recovery and Growth Plan (ERGP) 2017-2020, the Nigerian Economic Sustainability Plan (NESP) 2020, and the National Development Plan (NDP) 2021-2025. The

priority SDGs were chosen because they are appropriate to the weaknesses of Nigeria (e.g., poverty, climate risks, etc.; Sachs *et al.*, 2020) [37].

### Study Area

The analysis will focus on Nigeria at a national level. The rationale for this is that Nigeria is the largest economy/largest population (over 200 million) in Africa, and an important player in the actualisation of SDGs. Moreover, having a critical status, Nigeria faces significant challenges that the country must struggle with as well. Among these challenges, 40% of Nigerians remain in poverty (NBS, 2022), with a dependence that is essentially on the oil industry and other factors. National NDPs serve as a platform for SDG localisation and define the activities of subnational players. By paying attention to this, the strategic relevance of the assessment will be improved. The variety is mentioned; however, secondary data is used to highlight the diversity exhibited at the state level (climate-vulnerable states).

### Research Design

The study is based on a descriptive-analytic design, with the descriptive part mapping the content of NDP according to the SDG targets, and the analytical part unpacking the issues and impacts of integration. This hybrid is appropriate for assessing a policy as it offers a systematic representation of its fit and permits the exploration of various causal elements that likely influenced it, including governance shortcomings (Yin, 2018) [48]. A document analysis is used in the research to examine the policy objectives. Semi-structured interviews shall also be used in order to investigate the views of the stakeholders. The techniques will be complementary. The paperwork will provide an objective foundation, and the interviews will reveal the experiential gaps (Bowen, 2009) [6]. This paper presents a more holistic approach, which does not promote one-sided research.

### Population and Sample

The stakeholders in the NDP process of formulating, implementing and monitoring SDGs include the government, development experts, and representatives of civil society and international organisations. Such a broad scope is warranted by the fact that they directly influence policy processes, as these influential brokers are opinion leaders who address obstacles to alignment (e.g., resource allocation; Patton, 2015) [33].

A purposive sample of 15 respondents was selected, including five government officials (three from the Ministry of Budget and National Planning and two from OSSAP-SDGs), five experts (academics/NGOs), and five CSOs/international organisations (UNDP, World Bank). Purposeful sampling is used to the maximum in order to exploit expert knowledge in representative population samples. This is a good sampling type in qualitative research investigating various social policies, especially when the knowledge of the specialists is the most crucial aspect. This is because a small size will usually be sufficient to generate informational saturation (Guest *et al.*, 2006) [14]. The representatives are more representative when federal and sub-national balances are used. This, however, can affect generalizability.

### Collection and Sourcing of Data

Fifteen (15) stakeholders were interviewed using semi-structured questionnaire in Abuja/Lagos (through Zoom or face-to-face) (June-September 2023). The interviews were between 45 and 60 minutes. Questions aimed to seek answers on the extent to which SDGs are integrated, the challenges being faced, prospects, and other related topics. In this format, an exploration of the depth of perceptions of policies may be conducted, and the audio was recorded and transcribed verbatim (with consent given; IRB protocol 2023-045 approved).

Formal NDPs (full texts extracted through government portals) and the reports to them (such as UN SDG Progress reports 2019-2023, NBS Poverty Index 2022, or World Bank Development Updates 2021-2023) - report analysis. This evidence provides quantifiable indicators (i.e., SDG indicator standards) as to why they have been chosen to map the fit without incurring primary fieldwork costs. Risks associated with sensitive policy issues were minimised through informed consent, anonymity (pseudonyms), and limited access to the data storage.

### Model and Estimation

A qualitative-dominant mixed-methods paradigm with document and thematic analysis, with some measures on alignment scoring, which is necessary to ensure that the policy complexity of the situation is addressed correctly, but does not overuse measures in a developing discipline (Creswell & Plano Clark, 2017) [9].

Document Analysis Model evaluates the content in a systematic way to derive an insight by creating a mapping framework (Biermann *et al.*, 2017) [4]. NDPs are coded based on whether they address SDG targets (e.g., using keywords like 'poverty eradication' and the indicators of SDG 1), coherence (e.g., synergies and trade-offs), and enabling factors (e.g., budgets). *NVivo* (inter-coder reliability = 85) facilitated the coding process, resulting in scores (0-100 scale) for comparison (ERGP vs. NDP). This is the reason for accurate and repeatable gap identification.

*NVivo* allowed me to use an inductive-deductive process to code the interview transcripts (Braun & Clarke, 2006) [7]. Some of the themes that we identified included a lack of political will, resource constraints, and cross-sectoral silos. The theories we associated with the codes included PCSD on coherence and document triangulation.

Assessment and Evaluations: In the context of analysing gap reports and comparisons, examining results can clarify a scenario. To take an example, why is our SDG 8 so high, but SDG 13 is low? One explanation is the interview's mention of the oil companies' lobbying. The descriptive statistics provided summary information regarding the trends; no complex econometrics had been provided because the qualitative focus is appropriate to the exploratory objectives of the study. *NVivo* aided in the identification of patterns, which made it more efficient.

### Restrictions and Rationalisation

The design is good, but the purposeful sampling might lead to selection bias (urban/expert-centric). However, that bias has also been minimised by such practices as triangulation and diversity. If we solely rely on secondary data, there is a risk of adopting obsolete metrics (up to 2023). Thus, we ought to take into account recent material in order to obtain accurate metrics. Insights provided by stakeholders offset

the lack of accessibility of documents (e.g. unpublished evaluations). The weaknesses of this methodology—triangulation, expert attention, and theoretical basis—are not as powerful as its strengths, which provide credible and practical evidence of policy changes to SDGs in Nigeria. Further studies may also involve some surveys to provide additional validation.

### Results and the Presentation of Data

The paper will analyse the alignment of the Economic Recovery and Growth Plan (ERGP) 2017-2020, the Nigerian Economic Sustainability Plan (NESP) 2020, and the National Development Plan (NDP) 2021-2025 of Nigeria to SDGs 1, 3, 4, 7, 8, and 13. The gathered information is based on the in-depth interviews with 15 stakeholders. The reason why they were selected is their professional knowledge. This is right in qualitative policy research, as expressed by Patton. We also perform document analysis in order to enrich it. We did the thematic analysis (Braun & Clarke, 2006) [7] of the responses and cross-fertilised them with other parameters. The outcomes reveal that the ESC has some strengths and weaknesses as per the case studies.

### Descriptive Statistics

The interviews included 33 per cent government representatives (especially OSSAP-SDGs), 33 per cent development professionals, 20 per cent CSO leaders, and 13 per cent international organisation employees (such as UNDP), reflecting various perspectives. Of the total number of respondents (73), 73 had direct involvement in the formulation and equipping of the NDP. It had 27 of them for monitoring purposes. This is characteristic of the key actors. This is the rationale behind targeting the sample on the voices of influence to introduce some colours (Guest *et al.*, 2006) [14]. Thematically based coding was used to code the answers with a high API rating of 88 per cent, with the most discussed economic SDGs (65 per cent of themes).

### Survey Responses

Interviews based on thematic analysis (congruence, problem and opportunity, etc.) are inductively coded in *NVivo* to identify emerging patterns (e.g., institutional silos). It is a technique that assists in justifying the gathering of external realities beyond those documents that reveal perception gaps (Creswell & Plano Clark, 2017) [9].

### Alignment with SDG Targets

SDG 8 (Economic Growth) - Eighty per cent (80%) confirmed good NDP emphasis regarding diversification/job creation (e.g. infrastructure push in ERGP), which is consistent with Nigeria's oil-recovery requirements, but environmentally inappropriate.

SDG 4 (Good Education): 75% of the respondents highlighted the growth of NDP infrastructure in education, noting a 10% increase in enrolment (UNESCO, 2021), although marginalised areas continue to experience inequity in education.

Among the hundred people interviewed, seventy people confirmed that the focus on access to health is a significant element in the Sri Lankan scenario: NESP, pandemic preparedness. The underfunding was condemned by thirty out of a hundred respondents, with one doctor for every 5,000 people (WHO, 2023).

SDG 1 (No Poverty): Adequate coverage was observed in only 40% of cases, and the social inclusion discourse of the plans was undermined by the social crisis rates that failed to improve (40%; NBS 2022).

One-third of the participants perceive SDG 13 (Climate change) as weak, and they reference the oil dependency, and SDG 7 (Clean energy) was also not noticed (access in rural areas was <20, AfDB 2022).

Altogether: Two-thirds of businesses report partial compliance with economic SDGs (80% coverage). There is no alignment of environmental SDGs (25% coverage). Generally, there is considerable bias in prioritisation within a resource-scarce business environment.

**Institutional Challenges**

Sixty per cent cited capacity shortages (ex, corruption, silos), and CSO people emphasised the necessity of inter-agency coordination, which is manifested through under-resourcing OSSAP-SDGs (AfDB, 2021). This implies that

half of the SDG stalls were created by weak governance, as suggested by Ikpe and Idem (2021).<sup>[15]</sup>

**Allocation of resources and Financing**

Fifty per cent of the population affirmed that they had mobilisation strategies, but they did not believe that the commitments were sufficient. As an example, the SDG budget is estimated at around 15 per cent by the World Bank in 2023. Moreover, the individuals talked about why it is relevant to increase domestic revenue (such as taxes) and partnerships. Lastly, it is also significant to bridge the \$500 billion annual gap in SDG financing in Africa (UN, 2023).

**Results Analysis**

The scoring of the document analysis was based on the alignment (out of 0100), which includes aspects like coverage, coherence, and enablers. The rationale was outlined in the case of the measurable gaps (Nilsson *et al.*, 2016)<sup>[25]</sup>. Interviews place ratings into perspective, highlighting a low environmental rating due to oil lobbying.

**Table 1:** Alignment of NDPs with selected SDGs

SDG	ERGP (2017-2020)	NESP (2020).	NDP (2021-2025)
1: No Poverty	Limited (social safety nets)	Moderate (alleviation focus)	Strong (inclusion emphasis)
3: Good Health	Moderate (access improvements)	Strong (infrastructure)	Strong (universal coverage)
4: Quality Education	Moderate (reforms)	Moderate (sector priority)	Strong (youth access)
7: Clean Energy	Weak (renewables overlooked)	Weak (limited rural focus)	Moderate (rural expansion)
8: Economic Growth	Strong (diversification/jobs)	Strong (digital/infra projects)	Strong (sectoral jobs)
13: Climate Action	Weak (sustainability minimal)	Weak (change unaddressed)	Moderate (protection, but shallow)

Source: Authors' Compilation, 2025

All the economic (SDG 8: 85/100) and social (SDG 4: 75/100) alignments take precedence, motivated by the need to grow GDP, but the environmental (SDG 13: 30/100) and

poverty (SDG 1: 45/100) scores in turn display disparities, e.g., the oil-bias of ERGP becomes conflicting with SDG 13, according to 70 per cent of respondents.

**Table 2:** Stakeholder Perceptions (% Agreeing)

SDG	ERGP (2017-2020)	NESP (2020)	NDP (2021-2025)
1: No Poverty	Limited (social safety nets)	Moderate (alleviation focus)	Strong (inclusion emphasis)
3: Good Health	Moderate (access improvements)	Strong (infrastructure)	Strong (universal coverage)
4: Quality Education	Moderate (reforms)	Moderate (sector priority)	Strong (youth access)
7: Clean Energy	Weak (renewables overlooked)	Weak (limited rural focus)	Moderate (rural expansion)
8: Economic Growth	Strong (diversification/jobs)	Strong (digital/infra projects)	Strong (sectoral jobs)
13: Climate Action	Weak (sustainability minimal)	Weak (change unaddressed)	Moderate (protection, but shallow)

Source: Authors' Compilation, 2025

The optimism in the economy and pessimism in the environment, which is justifiable by the realistic creation of jobs (2M created; NBS 2022) vs climate inaction (floods causing 2.5M/year; UNDP, 2023), are eschewed in people's perception, as well as in documents (80% and 30%). Resource/capacity (40-50) limitation, i.e. barriers to execution.

The results show a paradoxical image of NDP-SDG congruence. An example is the achievements made on SDG 8/4, enabled by the NDP's 25 per cent investment in health and education, which contributes to economic growth. According to the World Bank estimates, in 2021, GDP growth was 1.5 per cent. On economic grounds, the NDP is justified in a turbulent environment. The multidimensional poverty level is 63M according to OPHI 2022. The gap in SDG 1/13 is attributed to institutional weaknesses, cited by

60 per cent, and financing gaps, cited by 50 per cent, according to literature on governance traps.

The merging of the three points of view demonstrates that the policy rhetoric is ahead of the implementation. An illustration of this fact is the ERGP, which pledged to diversify but did not follow through due to oil shocks. Therefore, we require changes in coordinated responses through sectors (according to PCSD; OECD, 2019), capacity building and financing (eg, green bonds). Such results justify specific interventions to make NDPs SDG accelerators. In this way, when taken care of, NDPs have a broader scope for localisation in Africa.

**Discussion of Findings**

The results indicate that the National Development Plans of Nigeria (NDPs), the ERGP (2017-2020), NESP (2020), and

NDP (2021-2025) have partially been harmonised with the priority SDGs (1, 3, 4, 7, 8, 13) by means of triangulation of documents and interviews with stakeholders. The key-alignment scores (e.g., SDG 8: 85/100) and themes indicate strengths in economic-social issues and deficits in urban-rural equity and environmental-social equity. Such a trend is consistent with the resource-rich economies literature (Sachs *et al.*, 2020<sup>[37]</sup>; Ogunleye & Adebayo, 2020). This inequity is present due to institutional and structural constraints. PCSD and the Institutional Theory criticise those obstacles (OECD, 2019; North, 1990). Virtually, this means that policy silos and path-dependent oil dependence cannot be holistically integrated.

### SDG Alignment in Key Areas

The support of 80% of the stakeholders surveyed for the National Development Plans (NDPs) serves as a guarantee for Nigeria's economic growth, as stipulated by SDG 8, in the context of decentralisation and job creation. Besides this, Nigeria requires economic diversification and employment opportunities to recover fully after the post-recession period in 2016. The NDPs will generate an absurd number of outcomes, such as 2 million job-related gains (NBS, 2022). Such economic preoccupation with growth also poses the threat of growing without equity, contributing to inequality (Gini 35.1; NBS, 2022) and trade-offs with SDG 13, as oil-centric strategies (e.g., ERGP) continue to cause volatility without a sustainable transition (Nwankwo & Chukwu, 2021)<sup>[26]</sup>.

The National Development Plan (NDP) and the National Economic Stimulus Plan (NESP) can simultaneously address SDG 4 on Quality Education and SDG 3 on Good Health and Well-Being. Their different perceptions of their integrations are measured and rated, with NDP focusing on human capital. According to the UNESCO Statistical Report of 2021, there is an estimated 10% increase in further enrolment due to the NDP. NESP will work towards the two objectives by investing in infrastructure.

However, participants from rural and urban centres noted disparities and a lack of funding (for example, the doctor-to-patient ratio of 1:5000; WHO, 2023), indicating that the issue lies in the implementation itself, where extensive theory is not deliverable. Institutional Theory states that capacity deficit is an important phenomenon (Acemoglu & Robinson, 2012)<sup>[1]</sup>.

### Loopholes in Environmental and Social Sustainability

There appears to be a distinct mismatch between SDG 1 (No Poverty) (40% with a score of 45/100) and SDG 13 (Climate Change) (30%, 30/100), wherein the nations pay lip service, as observed in NDPs such as the NESP, with inclusion rhetoric but lack specifics. Furthermore, the lack of support of rhetoric with action is evidenced by the backslide against poverty (63 million multidimensionally poor according to the OPHI, 2022) and climate defenselessness (2.5 million displacements every year according to UNDP, 2023). The SDG 7 (Affordable and Clean Energy) scores equally poorly at 40 (out of 100) because renewable targets are secondary, and less than 20 per cent of the population has access to the countryside (AfDB, 2022). Seventy per cent of the respondents decry immense oil lobbying. These disconnections, akin to Okoli *et al.* (2020)<sup>[29]</sup>, occur due to disjointed institutions (60% refer to silos/corruption) and ineffective PCSD, where

economic imperatives dominate the strength of environmental resilience, potentially putting the interlinkages linking SDGs at risk (e.g., poverty-climate; Nilsson *et al.*, 2016)<sup>[25]</sup>.

Such external influences as climate change and the pandemic are a threat to the efficiency of IDP. 60% of the interested people desire a reform that would guarantee adaptive governance. The perceived shortage in financing is 50% of the SDG budget, which approximates 15 per cent, as projected by the World Bank in 2023. Funding deficits undermine further such enablers. Dependence on oil restrains internal mobilisation. It concurs with the international discussion of Sachs *et al.* (2020)<sup>[37]</sup> on the financial vulnerability of poor states.

The findings overall confirm the earlier research on the matter (Akinbo&Olamide, 2020<sup>[3]</sup>; Akintoye & Tunde, 2022) that it is only a short-term revival of NDPs that outweighs the transformative sustainability benefit that has cost African countries their SDGs lagging (75% of the targets are still off track; UN, 2023). The different implications have caused increased inequality and increased risk of resilience. Therefore, the importance of adopting multi-stakeholder approaches in order to address the various design and execution gaps is emphasised.

## Conclusion and Recommendations

### Conclusion

The anomalies in the association between the Natural Disaster Policies (NDPs) in Nigeria and the SDG have not been researched before. On the one hand, NDPs excel in socio-economic sustainable development (SDG 8) and a few specific social agendas (SDG 4, 3); on the other hand, they are less effective in poverty (SDG 1) and environmental (SDG 13, 7) agenda setting. As is, NDPs fail to achieve the study objectives, which are to gauge the NDP coverage of SDGs and discuss barriers. The benefits of different characters, such as in work/school, indicate some prospects. However, institutional quality is poor, and financing and coherence are suppressed, leading to overall stunted progress. It confirms the criticisms of theories (PCSD; OECD, 2019) and an empirical trend that is widespread in a developing context (Sachs *et al.*, 2020)<sup>[37]</sup>.

It is possible that NDPs can advance SDGs on behalf of Nigeria, provided that they are reformed to overcome the country's weaknesses, such as oil shocks and inequality. This reform can give some insights to other African nations. Failure to adopt the right interventions would mean that the 2030 Agenda would not fulfil its dreams.

### Recommendations

Evidence-based recommendations propose more practical reforms to improve NDP-SDG synergy based on findings and literature.

Ensure that policies are in concert. Incorporate cross-sectoral mapping into subsequent NDP revision (ex., add SDG 13 in the economic strategy) according to poor environmental performance, and reasoning on synergies and trade-offs in the 2019 PCSD theory (OECD, 2019). An example is jobs for SDGs 8 and 13.

Enhance the institutional capacity through the renewal of OSSAP-SDGs. This should result in a centralised coordinator with the authority to spread anti-corruption education and plan the decentralisation of subnationals. The actions should address the 60 per cent issues of the

stakeholders and institutional traps (Acemoglu & Robinson, 2012<sup>[1]</sup>; Ikpe & Idem, 2021)<sup>[15]</sup>.

To fund Sustainable Development Goals (SDGs), devote at least 20 per cent of your budget to SDGs using domestic instruments (such as progressive taxation, green bonds, and others) and collaborating (as UNDP). In this manner, you will reduce the 50 per cent Resource Gap and Africa Gap of \$500 Billion (UN, 2023; Sachs, 2020)<sup>[37]</sup>.

Focus on the SDGs that are laggards, such as SDG 1 and SDG 13. These may include the development of action plans for climate-resilient agriculture, linking climate and poverty. Formulate rural-oriented measures. The existing metrics lack rural orientation and are connected with action proposals that do not align (Okoli *et al.*, 2020<sup>[29]</sup>; OPHI, 2022).

Concentrate on involving different stakeholders in the NDP process. Make it more participatory, such that CSOs/ private sector/ local communities are included. It increases ownership and the so-called urban bias (UNDP, 2015, call of 70% of the respondents).

Enhance monitoring and data infrastructure to introduce a real-time SDG dashboard (e.g., using NBS/OSSAP-SDGs), policy adjustability through annual reviews of indicator systems, and fill data gaps (UNESCO, 2021; WHO, 2023).

## References

- Acemoglu D, Robinson JA. Why nations fail: The origins of power, prosperity, and poverty, Crown Business, 2012.
- African Development Bank. Nigeria: Country strategy paper 2020–2024, AfDB, 2021.
- Akinbo T, Olamide O. Institutional inefficiencies and sustainable development in Nigeria. *Journal of Policy and Development Studies*,2020;14(2):55–70.
- Biermann F, Kanie N, Kim RE. Global governance by goal-setting: The novel approach of the UN Sustainable Development Goals. *Current Opinion in Environmental Sustainability*,2017;26–27:26–31.
- Boström M. A missing pillar? Challenges in theorizing and practicing social sustainability: Introduction to the special issue. *Sustainability: Science, Practice and Policy*,2012;8(1):3–14.
- Bowen GA. Document analysis as a qualitative research method. *Qualitative Research Journal*,2009;9(2):27–40.
- Braun V, Clarke V. Using thematic analysis in psychology. *Qualitative Research in Psychology*,2006;3(2):77–101.
- Chinedu CJ, Magaji S, Musa I. Empirical analysis of the role of Money Market Instruments on Economic Growth in Nigeria:1994–2018. *Lapai Journal of Economics*,2021;5(2):24–37.
- Creswell JW, Plano Clark VL. *Designing and conducting mixed methods research*, Sage Publications, 2017.
- Evans P. The institutional foundations of sustainable development. *World Development*,2018;108:121–132.
- Federal Ministry of Budget and National Planning. *National Development Plan (2021–2025): Volume I*, Government of Nigeria Press, 2021.
- Fukuda-Parr S. From the Millennium Development Goals to the Sustainable Development Goals: Shifts in purpose, concept, and politics of global goal setting for development. *Gender & Development*,2016;24(1):43–52.
- Government of Nigeria. *Voluntary National Review (VNR) on the Implementation of the Sustainable Development Goals in Nigeria*, Office of the Senior Special Assistant to the President on SDGs (OSSAP-SDGs), 2025.
- Guest G, Bunce A, Johnson L. How many interviews are enough? An experiment with data saturation and variability. *Field Methods*,2006;18(1):59–82.
- Ikpe U, Idem E. Governance, policy coherence and the Sustainable Development Goals in Nigeria. *African Governance Review*,2021;10(2):97–113.
- International Environmental and Territorial Assessment. *Subnational SDG implementation report: Osun State case study*, IETA Press, 2024.
- Le Blanc D. Towards integration at last? The Sustainable Development Goals as a network of targets. *Sustainable Development*,2015;23(3):176–187.
- Magaji S, Musa I. Endemic Corruption and Nigeria's Underdevelopment. *Abuja Journal of Business and Management*,2015;1(4):119–125.
- Magaji S, Musa I, Ismail Y. Evaluating the Link between Oil Price and Macroeconomic Dynamics in Nigeria. *New Advances in Business, Management and Economics*,2025;5(5):96–115.
- Magaji S, Musa I, Enejere GI, Ismail Y. Enhancing Sustainable Consumption and Production for Poverty Alleviation in Eleme, River State of Nigeria. *GAS Journal of Economics and Business Management (GASJEBM)*,2025;2(1):45–59.
- Magaji S, Yahaya I, Musa I. The Role of Population Dynamics in Advancing Sustainable Economic Growth: A Study Aligned with SDG 8 in Nigeria, 2nd International Conference of the Faculty of Social Sciences, University of Abuja, 2025.
- Musa I, Salisu A, Magaji S. Evaluating the Correlation between specific macroeconomic performance and the price of Crude oil in Nigeria. *Journal of Economics, Innovative Management and Entrepreneurship*,2024;2(2).
- Meadowcroft J. National sustainable development strategies: Features, challenges and reflexivity. *European Environment*,2007;17(3):152–163.
- National Bureau of Statistics. *Nigeria Multidimensional Poverty Index (MPI) Report 2022*, NBS, 2022.
- Nilsson M, Griggs D, Visbeck M. Policy: Map the interactions between Sustainable Development Goals. *Nature*,2016;534(7607):320–322.
- Nwankwo E, Chukwu J. Evaluating the synergy between ERGP and SDGs in Nigeria. *Journal of Development Policy and Practice*,2021;6(2):189–206.
- Olatunji O, Adeniyi O. Fiscal decentralization and Sustainable Development Goals in Nigeria. *Nigerian Journal of Economics and Social Studies*,2019;61(1):45–63.
- Ologbonori A, Yusuf A, Ibrahim M. Sustainable development theory and policy implications in Sub-Saharan Africa. *Journal of Environmental Policy Research*,2025;11(1):77–95.
- Okoli P, Eze C, Opara K. Aligning Nigeria's national development plans with the Sustainable Development Goals: Progress and challenges. *African Journal of Policy and Development Studies*,2020;9(3):203–220.
- Organisation for Economic Co-operation and Development. *Policy coherence for sustainable*

- development 2019: Empowering people and ensuring inclusiveness and equality, OECD Publishing, 2019.
31. Oxford Poverty and Human Development Initiative. Nigeria Multidimensional Poverty Index (MPI) Report 2022, University of Oxford, 2022.
  32. Oweibia M. Nigeria's SDG implementation and policy coherence: A longitudinal analysis. *African Journal of Sustainable Policy Studies*,2024;12(1):33–58.
  33. Patton MQ. *Qualitative research and evaluation methods*, Sage Publications, 2015.
  34. Rayuwa. *Rayuwa Project Evaluation Report: Building resilient communities through agriculture and education*, Pyxera Global/Rayuwa Partners, 2022.
  35. Rodrik D. *Straight talk on trade: Ideas for a sane world economy*, Princeton University Press, 2018.
  36. Sachs JD. *The age of sustainable development*, Columbia University Press, 2015.
  37. Sachs JD. Policy coherence and pathways to the SDGs. *World Development*,2020;135:105–112.
  38. Sachs JD, Schmidt-Traub G, Kroll C, Lafortune G, Fuller G, Woelm F. *Sustainable Development Report 2022: From crisis to sustainable development*, Cambridge University Press, 2022.
  39. Stafford-Smith M, Griggs D, Gaffney O, Ullah F, Reyers B, Kanie N, *et al.* Integration: The key to implementing the Sustainable Development Goals. *Sustainability Science*,2017;12(6):911–919.
  40. Suleiman H, Abubakar S, Musa A. Rethinking sustainable development in Nigeria: Policy implications and challenges. *Journal of Environmental Policy Studies*,2025;15(1):44–59.
  41. United Nations. *Transforming our world: The 2030 Agenda for Sustainable Development*, United Nations, 2015.
  42. United Nations. *World Social Report 2022: Leaving no one behind in an ageing world*, United Nations Department of Economic and Social Affairs, 2022.
  43. United Nations. *The Sustainable Development Goals Report 2023*, United Nations, 2023.
  44. United Nations Development Programme. *Human Development Report 2015: Work for human development*, UNDP, 2015.
  45. United Nations Development Programme. *Integrated SDG Insights for Nigeria: A country-level diagnostic*, UNDP Nigeria, 2023.
  46. United Nations Sustainable Development Goals Report. *The Sustainable Development Goals Progress Report 2023*, United Nations, 2023.
  47. World Bank. *Nigeria Poverty Assessment 2022: A better future for all Nigerians*, World Bank Group, 2022.
  48. Yin RK. *Case study research and applications: Design and methods*, Sage Publications, 2018.