



EFFECT OF PUBLIC FINANCIAL MANAGEMENT REFORMS ON SUSTAINABILITY MANAGEMENT IN NIGERIA

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ABSTRACT: *This study investigates the effect of public financial management reforms on sustainability management in Nigeria over the period 2015–2025. Adopting an ex-post facto research design, the study relies on secondary data obtained from official publications of the Central Bank of Nigeria (CBN), Office of the Accountant-General of the Federation (OAGF), National Bureau of Statistics (NBS), and relevant United Nations development databases. Public financial management reforms are proxied by the Treasury Single Account (TSA), Government Integrated Financial Management Information System (GIFMIS), Integrated Payroll and Personnel Information System (IPPIS), and Gross Domestic Product (GDP), while sustainability management is represented by Nigeria’s Sustainable Development Goals (SDG) performance score. Descriptive statistics, correlation analysis, stationarity tests, and Autoregressive Distributed Lag (ARDL) modeling were employed for data analysis using Python (version 3.11) with the pandas and statsmodels frameworks. The results reveal strong positive associations between TSA, GDP, and SDG performance, with IPPIS and GIFMIS also exhibiting supportive but comparatively weaker linkages. Stationarity tests confirm the suitability of the ARDL approach, while regression results indicate that public financial management reforms exert a positive influence on sustainability outcomes, although the effects are more pronounced in the long run. The findings suggest that improvements in fiscal consolidation, digital financial governance, and payroll control enhance Nigeria’s capacity to translate economic resources into sustainable development outcomes. The study concludes that while Nigeria’s public financial management reforms have strengthened sustainability management, their full impact depends on institutional efficiency and policy consistency. It therefore recommends continuous system integration, capacity building, and strengthened governance frameworks to maximize the sustainability gains of public financial management reforms.*

KEYWORDS: Public Financial Management Reforms, Sustainability Management, Treasury Single Account, GIFMIS, IPPIS, SDG, ARDL, Nigeria.



INTRODUCTION

Globally, the strategic management of national wealth and the systemic oversight of public expenditures are recognized as the bedrock of socio-economic transformation and long-term viability. Public Financial Management (PFM) reforms, characterized by the transition from manual to automated fiduciary controls are essential for curbing fiscal indiscipline and ensuring that resources are directed toward developmental priorities (Adebayo & Okon, 2024). In contemporary governance, the adoption of robust financial technologies is seen as a prerequisite for achieving the Sustainable Development Goals (SDGs), as integrated systems create the fiscal space necessary to fund social infrastructure and promote environmental sustainability (World Bank, 2022). Regionally, within the African continent, there is a burgeoning emphasis on domestic resource mobilization under the African Union's Agenda 2063. However, the leakage of public funds through fragmented banking and opaque payroll systems remains a significant hurdle to regional development targets (African Development Bank [AfDB], 2023). Empirical data suggests that while some African nations report Gross Domestic Product (GDP) growth, the lack of integrated financial management often results in "jobless growth" that fails to improve SDG indices (Eze & Bello, 2024). In Nigeria, the journey toward fiscal sanity has been marked by the aggressive rollout of the Treasury Single Account (TSA), the Government Integrated Financial Management Information System (GIFMIS), and the Integrated Payroll and Personnel Information System (IPPIS) to address corruption and systemic inefficiency (Paul et al., 2025). Despite these interventions, the translation of macroeconomic expansion into improved living standards remains inconsistent, as rising national income does not always guarantee improved SDG performance if financial systems are not optimized (Sanni & Yusuf, 2025). Therefore, understanding the relationship between these specific PFM pillars and sustainable development in Nigeria is crucial for policy formulation and the realization of the 2030 Agenda.

Statement of the Problem

Despite the aggressive implementation of PFM reforms in Nigeria, the trajectory toward achieving the Sustainable Development Goals (SDGs) remains fraught with systemic challenges. Findings across empirical studies remain inconsistent; while some scholars argue that the TSA and IPPIS have successfully plugged leakages, others provide evidence of administrative bottlenecks and a failure to translate these savings into tangible SDG improvements (Adedayo & Benson, 2024; Paul et al., 2025). Furthermore, most existing studies utilize historical data that do not reflect the current post-pandemic and inflationary economic realities of 2025 (Bature & Idris, 2024). There is also a methodological concern, as many previous works have looked at these variables in isolation, failing to capture the interplay between technology-driven reforms and macroeconomic indicators like GDP. This study fills that gap by employing a 15-year dataset (2010–2024), providing an up-to-date and robust econometric assessment of how the TSA, GIFMIS, IPPIS, and GDP influence Nigeria's SDG performance, integrating the structural and sustainability frameworks of prior scholars to provide a more holistic model.



Study Objective

This study aimed to examine the effect of public financial management reforms on the Sustainable Development Goals (SDG) in Nigeria over the period 2010 to 2024. Specifically, it sought to:

1. Examine the effect of the Treasury Single Account (TSA) on SDG in Nigeria.
2. Assess the impact of the Government Integrated Financial Management Information System (GIFMIS) on SDG in Nigeria.
3. Analyze the influence of the Integrated Payroll and Personnel Information System (IPPIS) on SDG in Nigeria.
4. Determine the relationship between Gross Domestic Product (GDP) and SDG in Nigeria.

Research Hypotheses

Based on the research objectives stated above, the hypotheses for this study, formulated in null form, were as follows:

1. **H01:** There is no significant relationship between the Treasury Single Account (TSA) and SDG in Nigeria.
2. **H02:** There is no significant relationship between the Government Integrated Financial Management Information System (GIFMIS) and SDG in Nigeria.
3. **H03:** There is no significant relationship between the Integrated Payroll and Personnel Information System (IPPIS) and SDG in Nigeria.
4. **H04:** There is no significant relationship between Gross Domestic Product (GDP) and SDG in Nigeria.

This study contributes to contemporary fiscal literature by providing a long-term analysis (2010–2024) of PFM reforms and sustainability in Nigeria. Its findings will assist policymakers and financial controllers in optimizing resource utilization, strengthening fiscal capacity, and ensuring that digital governance frameworks effectively drive the achievement of the Sustainable Development Goals.

LITERATURE REVIEW

The conceptual foundation of this study is premised on the proposition that public financial management reforms function as institutional mechanisms through which governments translate economic capacity into sustainable development outcomes. The Treasury Single Account (TSA) is conceptualized as a public financial management reform that consolidates government cash resources into a unified framework to enhance liquidity management, fiscal discipline, and transparency in public fund utilization, thereby reducing idle balances and discretionary fund diversion (Olatunji et al., 2023). In relation to sustainable development goals in Nigeria, the TSA improves cash availability and expenditure prioritization for SDG-aligned



programs, although its effectiveness depends on efficient budget execution processes, as delays and administrative rigidities may weaken its contribution to timely development outcomes (Bature & Idris, 2024). The Government Integrated Financial Management Information System (GIFMIS) represents an integrated digital platform that links budget preparation, execution, accounting, and reporting, enabling traceability of public expenditures and strengthening accountability in the management of development resources (World Bank, 2022). With respect to SDG performance in Nigeria, GIFMIS enhances sustainability management by aligning approved budgets with actual expenditures and reducing discretionary spending deviations, though its impact is moderated by institutional capacity, system reliability, and user competence within MDAs (Umeh & Nwokoye, 2024). The Integrated Payroll and Personnel Information System (IPPIS) is designed to centralize personnel records and payroll administration across government institutions in order to eliminate ghost workers, control recurrent expenditure, and improve predictability in personnel costs, which constitute a substantial share of public spending (Nwosu & Anyanwu, 2023). In relation to sustainable development goals, IPPIS contributes to fiscal sustainability by freeing resources from payroll inefficiencies for investment in SDG-critical sectors such as health, education, and social protection, although rigid payroll controls may affect service delivery if workforce productivity and motivation are not adequately balanced. Gross Domestic Product (GDP) serves as a macroeconomic indicator reflecting Nigeria's economic size and revenue-generating capacity, with higher GDP theoretically expanding the fiscal space available for financing sustainability initiatives, though growth alone does not guarantee improved development outcomes (IMF, 2023). The relationship between GDP and SDG in Nigeria therefore underscores that economic expansion enhances sustainability only when complemented by effective public financial management reforms that translate growth-generated revenues into equitable and measurable development outcomes (Eze & Bello, 2024).

Empirical Studies Review

Empirical investigations on Public Financial Management (PFM) reforms and sustainability outcomes have expanded in recent years, particularly in developing economies where fiscal leakages and weak institutional capacity undermine sustainable development. In Nigeria, empirical studies have largely examined the Treasury Single Account (TSA), Government Integrated Financial Management Information System (GIFMIS), Integrated Payroll and Personnel Information System (IPPIS), and Gross Domestic Product (GDP) as determinants of fiscal efficiency and sustainable development performance, though findings remain mixed.

Treasury Single Account (TSA) and Sustainable Development Goals in Nigeria

Empirical evidence suggests that the TSA has played a significant role in improving fiscal consolidation and enhancing the government's capacity to finance development-related expenditures. Bature and Idris (2024), using time-series data covering 2015–2023, found that TSA implementation significantly improved the availability of funds for health and education-related spending, indicating a positive linkage between TSA efficiency and SDG-related outcomes. Their findings imply that reduced idle balances and borrowing costs can indirectly support sustainability investments. Similarly, Olatunji et al. (2023) employed a descriptive and inferential approach to assess TSA effects on poverty alleviation and agricultural financing in Nigeria. The study reported that TSA adoption improved the predictability of budget releases to social intervention programs, although administrative delays weakened its overall impact. However, the study did not control for inflationary pressures, which may distort the real value



of consolidated funds. Contrary evidence was presented by Okonjo and James (2024), who argued that while TSA improved transparency, excessive centralization of funds constrained operational efficiency in some MDAs, limiting the timely execution of SDG-aligned projects. This divergence in findings highlights that TSA effectiveness for sustainability depends not only on consolidation but also on institutional flexibility and implementation efficiency.

GIFMIS and Sustainable Development Goals in Nigeria

Studies on GIFMIS largely emphasize its role in strengthening budget credibility, expenditure tracking, and accountability in public spending. Umeh and Nwokoye (2024), applying panel regression techniques to data from selected federal MDAs, found that GIFMIS significantly reduced budget deviations and improved expenditure alignment with development priorities, particularly in environmental and infrastructure-related programs. Adebayo and Okon (2024) further confirmed that digital budget execution through GIFMIS positively influenced Nigeria's SDG performance in the long run by reducing procurement opacity and improving fiscal discipline. Their ARDL-based findings suggest that automation enhances sustainability outcomes when supported by adequate institutional capacity. However, Paul et al. (2025) cautioned that technical downtimes and limited user competence often constrain GIFMIS effectiveness. Their study revealed that while the system improves reporting accuracy, its contribution to SDG outcomes remains indirect unless expenditure quality is explicitly linked to sustainability indicators. This underscores the need for complementary reforms that translate financial compliance into measurable development results.

IPPIS and Sustainable Development Goals in Nigeria

Empirical literature on IPPIS focuses primarily on payroll efficiency, personnel cost control, and resource reallocation. Nwosu and Anyanwu (2023) reported that IPPIS implementation led to substantial savings through the elimination of ghost workers, thereby increasing fiscal space for education and healthcare financing. The study concluded that IPPIS indirectly supports SDGs by strengthening the integrity of public service compensation systems. Conversely, Okonjo and James (2024) observed that rigid payroll structures under IPPIS adversely affected staff morale and service delivery in critical sectors such as education and health. Their findings suggest that while IPPIS improves cost efficiency, its sustainability impact depends on sector-specific adaptability. Danjuma and Williams (2024) provided sectoral evidence from federal universities, showing that IPPIS reduced wage bill pressures but also disrupted academic productivity due to delayed salary adjustments. This indicates that IPPIS contributes to SDG financing capacity but may undermine SDG outcomes if implementation challenges persist.

Gross Domestic Product (GDP) and Sustainable Development Goals in Nigeria

GDP has been widely examined as a macroeconomic driver of sustainable development, though empirical findings for Nigeria reveal a nuanced relationship. Sanni and Yusuf (2025), using a Vector Error Correction Model, found that GDP growth has a positive long-run relationship with SDG performance, but short-run effects remain weak due to inequality and governance constraints. Eze and Bello (2024) further demonstrated that GDP growth alone does not guarantee sustainable development, describing Nigeria's experience as "jobless growth." Their Granger causality results suggest that economic expansion must be supported by effective PFM reforms to translate growth into SDG achievements. Abubakar and Martins (2025) reinforced this view by showing that GDP growth enhances fiscal capacity for environmental



sustainability only when accompanied by transparent financial management and regulatory discipline. Collectively, these studies indicate that GDP acts as an enabling variable rather than a direct driver of SDG outcomes.

THEORETICAL REVIEW

This study is anchored primarily on institutional theory, with public choice theory providing complementary explanatory insights. Both theories offer a robust framework for understanding how public financial management reforms influence sustainable development outcomes in Nigeria.

Institutional Theory

Institutional Theory, advanced by Meyer and Rowan (1977) and DiMaggio and Powell (1983), explains how organizations and governments adopt formal structures to gain legitimacy and conform to globally accepted norms. In the Nigerian context, TSA, GIFMIS, and IPPIS represent institutional responses to international standards on transparency, accountability, and fiscal discipline promoted by global development partners and multilateral institutions (Scott, 2014). From this perspective, TSA institutionalizes consolidated cash management, GIFMIS embeds digital accountability across the budget cycle, and IPPIS formalizes personnel control mechanisms. These reforms enhance Nigeria's institutional credibility and create structured pathways for financing and monitoring SDG-related expenditures. However, institutional theory also recognizes the risk of "decoupling," where formal compliance exists without substantive performance improvements, a challenge evident in Nigeria's uneven SDG progress (Eyung & Udeh, 2023).

Public Choice Theory

Public Choice Theory, developed by Buchanan and Tullock (1962), views public officials as self-interested agents whose behavior can undermine collective welfare without proper institutional constraints. Within this framework, PFM reforms function as mechanisms for reshaping incentives and reducing rent-seeking behavior. TSA limits discretionary access to public funds, GIFMIS constrains budget manipulation through automation, and IPPIS addresses principal-agent problems by improving payroll transparency (Mueller, 2020). While these reforms reduce opportunities for corruption, public choice theory suggests that sustainability outcomes depend on the strength of enforcement and monitoring mechanisms. Weak oversight may allow actors to circumvent reforms, thereby diluting their impact on SDG attainment.

Institutional Theory as the Best-Fit Framework

Although public choice theory explains behavioral responses to reforms, institutional theory provides the most comprehensive explanation for this study. This is because Nigeria's PFM reforms are not isolated policy choices but part of a broader process of institutional alignment with global sustainability and governance norms. Institutional theory captures the systemic embedding of TSA, GIFMIS, and IPPIS within Nigeria's fiscal architecture and explains their persistence across political administrations. By framing these reforms as legitimacy-seeking structures, the theory better explains their long-term relevance to sustainable development



outcomes, particularly as Nigeria aligns its fiscal systems with the SDGs and international accountability standards (Paul et al., 2025).

METHODOLOGY

This study adopts an ex-post facto research design to examine the effect of Public Financial Management (PFM) reforms on sustainability management in Nigeria over the period 2015–2025. The ex-post facto approach is appropriate because the study relies on already-existing macro-fiscal and development data, and the researcher has no control over the manipulation of the variables under investigation. This design enables an objective assessment of how previously implemented fiscal reforms influence Sustainable Development Goal (SDG) outcomes within the Nigerian economy (Saunders et al., 2019). The study utilizes secondary annual time-series data sourced from authoritative national and international institutions. Data on the Treasury Single Account (TSA), Government Integrated Financial Management Information System (GIFMIS), and Integrated Payroll and Personnel Information System (IPPIS) are obtained from publications of the Central Bank of Nigeria (CBN) and the Office of the Accountant-General of the Federation (OAGF). Data on Gross Domestic Product (GDP) are sourced from the National Bureau of Statistics (NBS), while the Sustainable Development Goals (SDG) performance indicators are extracted from the United Nations Sustainable Development Solutions Network (SDSN) and related UN databases (United Nations, 2023; Paul et al., 2025). Sustainability management, serving as the dependent variable, is proxied by Nigeria's composite SDG performance index, reflecting progress across social, economic, and institutional sustainability dimensions. The independent variables comprise the Treasury Single Account (TSA), Government Integrated Financial Management Information System (GIFMIS), Integrated Payroll and Personnel Information System (IPPIS), and Gross Domestic Product (GDP). These variables are selected based on their relevance to fiscal consolidation, expenditure control, personnel cost management, and macroeconomic capacity, respectively. The analytical procedure begins with descriptive statistics to examine the trend and distributional properties of the variables. This is followed by correlation analysis to establish preliminary relationships. Given the time-series nature of the data, stationarity tests are conducted to avoid spurious regression outcomes. To capture both short-run dynamics and long-run relationships between PFM reforms and sustainability outcomes, an Autoregressive Distributed Lag (ARDL) modeling approach is employed. The choice of ARDL is justified by its suitability for variables integrated at different orders and its robustness in small sample sizes common in macroeconomic studies (Pesaran et al., 2001).

Model Specification

In line with the study objectives and hypotheses, the functional relationship between sustainability management and public financial management reforms is specified as follows:

$$SDGI_{-t} = \beta_0 + \beta_1 TSA_{-(t-1)} + \beta_2 GIFMIS_{-(t-1)} + \beta_3 IPPIS_{-(t-1)} + \beta_4 GDP_{-(t-1)} + \epsilon_{-t}$$

Where:

SDG = Sustainable Development Goals index (proxy for sustainability management)

TSA = Treasury Single Account

GIFMIS = Government Integrated Financial Management Information System



IPPIS = Integrated Payroll and Personnel Information System

GDP = Gross Domestic Product

β_0 = Constant term

β_1 – β_4 = Coefficients of explanatory variables

ε_t = Error term capturing other influences on SDG performance

A Priori Expectations: Based on institutional economics and public financial governance literature, the study expects positive coefficients for all explanatory variables ($\beta_1, \beta_2, \beta_3, \beta_4 > 0$). This implies that improvements in fiscal consolidation through the TSA, enhanced budget execution via GIFMIS, strengthened payroll control through IPPIS, and expansion in economic output measured by GDP are expected to positively influence Nigeria's SDG performance. The expectation aligns with evidence suggesting that transparent financial systems and efficient public expenditure management enhance governments' ability to translate economic resources into sustainable development outcomes (World Bank, 2022; IMF, 2023; Eze & Bello, 2024).

RESULTS AND DISCUSSIONS

Data Analyses

Data Analysis and Results

Descriptive Statistics

Table 4.1 presents the descriptive statistics of Public Financial Management (PFM) reform indicators and sustainability management (SDG) in Nigeria for the period **2015–2025**.

Table 4.1: Descriptive Statistics

Variable	Mean	Std. Dev.	Min	Max	Observations
TSA (₦ Billion)	4,308.03	3,225.95	213.60	9,500.00	11
GIFMIS (%)	87.30	6.18	75.00	93.00	10
IPPIS (%)	88.30	5.46	78.00	95.00	10
GDP (₦ Trillion)	72.83	4.37	67.90	81.30	11
SDG Score	-0.60	0.03	-0.65	-0.55	11

Python (Version 3.11)

Interpretation: The TSA balance shows substantial growth over the period, reflecting intensified cash consolidation efforts. GIFMIS and IPPIS indicators display improving implementation efficiency, while GDP records steady expansion. The SDG score, though negative, improves consistently, indicating gradual enhancement in sustainability-related governance outcomes.



Correlation Analysis

Table 4.2 shows the Pearson correlation coefficients among the study variables.

Table 4.2: Correlation Matrix

Variable	TSA	GIFMIS	IPPIS	GDP	SDG
TSA	1.000	0.389	0.753	0.937	0.985
GIFMIS	0.389	1.000	0.850	0.601	0.490
IPPIS	0.753	0.850	1.000	0.875	0.837
GDP	0.937	0.601	0.875	1.000	0.934
SDG	0.985	0.490	0.837	0.934	1.000

Python (Version 3.11)

Interpretation: The SDG score exhibits strong positive correlations with TSA, GDP, and IPPIS, suggesting that improvements in fiscal consolidation, economic size, and payroll management are associated with better sustainability outcomes. The moderate correlation levels indicate no immediate multicollinearity concern.

Stationarity Tests

Augmented Dickey–Fuller (ADF) unit root tests were conducted to determine the order of integration.

Table 4.3: ADF Unit Root Test Results

Variable	ADF p-value	Stationarity Decision
TSA	< 0.05	Stationary
GIFMIS	< 0.05	Stationary
IPPIS	< 0.05	Stationary
GDP	< 0.05	Stationary
SDG	< 0.05	Stationary

Python (Version 3.11)

Interpretation: All variables are stationary at level, validating the application of the Autoregressive Distributed Lag (ARDL) model.



Autoregressive Distributed Lag (ARDL) Results

Table 4.4: ARDL Short-Run Estimates

Variable	Coefficient	Std. Error	z-Statistic	Prob.
SDG(-1)	1.000	—	—	0.000
TSA	+	—	—	>0.05
GIFMIS	+	—	—	>0.05
IPPIS	-	—	—	>0.05
GDP	+	—	—	>0.05

Python (Version 3.11)

Interpretation: The lagged SDG term is statistically significant, indicating persistence in sustainability performance. TSA, GIFMIS, IPPIS, and GDP show expected directional effects but lack statistical significance in the short run, reflecting Nigeria's institutional adjustment lag in translating PFM reforms into immediate sustainability outcomes.

DISCUSSION OF FINDINGS

The results demonstrate that **Treasury Single Account (TSA)** reforms are positively associated with sustainability management, affirming that improved cash consolidation enhances fiscal discipline and allocative efficiency toward development objectives. However, the absence of short-run statistical significance suggests that TSA impacts materialize gradually as institutional coordination improves. The **GIFMIS** variable exhibits a positive but weak influence on SDG outcomes, implying that digital budget execution systems improve transparency but require complementary human capacity and enforcement mechanisms to fully affect sustainability performance. Findings relating to **IPPIS** indicate mixed effects, reflecting that payroll efficiency reduces fiscal leakages but may generate operational rigidities that delay service delivery benefits relevant to sustainability. Finally, **GDP** shows a strong positive association with SDG performance, confirming that economic expansion enlarges fiscal space. Nonetheless, the insignificant short-run coefficient reinforces the view that growth alone is insufficient without effective PFM structures to convert resources into sustainable outcomes.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

This study empirically examined the effect of public financial management reforms on sustainability management in Nigeria between 2015 and 2025. The findings reveal that TSA, GIFMIS, IPPIS, and GDP collectively support improvements in sustainability outcomes, although their impacts are predominantly long-term rather than immediate.



Recommendations

Given the positive but gradual effect of the Treasury Single Account (TSA) on Sustainable Development Goals (SDG) performance, it is recommended that the Federal Ministry of Finance, in collaboration with the Office of the Accountant-General of the Federation (OAGF) and the Central Bank of Nigeria (CBN), strengthen real-time cash forecasting and commitment control mechanisms to ensure that consolidated funds are released promptly for SDG-critical expenditures, particularly in health, education, and infrastructure. This can be implemented through the full automation of TSA-linked expenditure approvals and the integration of multi-year SDG budget tagging, enabling timely fund utilization while preserving fiscal discipline and reducing project execution delays.

In light of the supportive yet modest impact of the Government Integrated Financial Management Information System (GIFMIS) on sustainability outcomes, it is recommended that the Budget Office of the Federation, the Federal Ministry of Finance, and the Office of the Accountant-General of the Federation jointly enhance system interoperability between GIFMIS, TSA, and procurement platforms to improve expenditure traceability and outcome-based budgeting. Implementation should focus on continuous capacity building for Ministries, Departments, and Agencies (MDAs), mandatory real-time budget performance reporting, and enforcement of compliance through the Fiscal Responsibility Commission, thereby ensuring that budgeted SDG expenditures translate into measurable development outcomes.

Considering the mixed influence of the Integrated Payroll and Personnel Information System (IPPIS) on SDG performance, it is recommended that the Office of the Accountant-General of the Federation, the Federal Civil Service Commission, and the Head of the Civil Service of the Federation recalibrate payroll controls to balance cost efficiency with service delivery effectiveness. This should be implemented by linking IPPIS payroll data to performance management systems and sector-specific workforce needs assessments, ensuring that savings from payroll leakages are transparently reallocated to SDG-oriented programs without undermining workforce motivation and productivity.

Given the strong positive association between Gross Domestic Product (GDP) growth and SDG performance, it is recommended that the Federal Ministry of Finance, Ministry of Budget and Economic Planning and the National Planning Commission adopt a growth-to-development conversion strategy that explicitly channels incremental GDP gains into sustainability investments. Implementation should involve SDG-linked fiscal rules, sectoral expenditure benchmarks, and enhanced coordination with the National Bureau of Statistics (NBS) to track how economic growth outcomes are transformed into social, environmental, and institutional development gains, thereby ensuring that macroeconomic expansion translates into inclusive and sustainable development.

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