

The budget performance in Anambra state before the introduction of electronic-Anambra state integrated revenue administration system (e-airS) and during the e-airS from 2013 To 2023

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Abstract

The research was necessitated by persistent operational inefficiencies, revenue leakages, and the limited effectiveness of the e-AiRS system in fully addressing tax evasion and unregulated intermediaries, which continued to affect budget performance in Anambra State. As a result, this study examines the budget performance in Anambra State Government before the introduction of e-AiRS and during the e-AiRS from 2013 to 2023, using linear regression and analysis of variance (ANOVA). The secondary sources of data include Anambra State Government Budgets, Anambra State Government reports of the Accountant General with Financial Statements and Anambra State Government Budget Performance Reports. From the findings, budget performance showed notable improvements with a t-value of (2.46) significant at a 5% level of significance, with average annual expenditure rising substantially during the e-ASIRS period. The results underscore the positive impact of e-ASIRS on both revenue generation and budget performance in Anambra State. It is further advised that Anambra State intensify stakeholder sensitization and outreach activities to achieve universal adoption of the e-AiRS system, focusing on high-net-worth individuals and the informal economy.

Keywords: Budget performance; E-AIRS; Anambra State; ANOVA

1. Introduction

The primary goal of government is to provide citizens with vital commodities and services, which are often delivered through ministries, county governments, state businesses, independent commissions, and authorities (Olaoye & Olugbamiye, 2019). To ensure that a government delivers, it has been standard practice at all levels to develop and enact into law a summary of a plan of revenues and expenditures produced in advance of the government's fiscal year in the form of a budget. The citizens hold the government accountable for the allocation, custody, and utilisation of state resources through the budget process. Each government and organization must carefully create a financial plan annually, projecting both income and expenses. This budget acts as an essential guide, directing government actions, ensuring efficient resource generation, and supporting effective allocation of resources (Faleti and Myrick, 2012).

Budget performance is a most fundamental aspect of public financial management which examines how closely the actual revenues and expenditures of a government track its projected fiscal outlays. Effective budget performance is an indicator of good fiscal discipline, proper allocation of resources, and proper delivery of public goods and services. Weak performance is eroding the standard of governance, causing development paralysis, and very often generates suspicion among people (Premchand, 2000). Weak institutions, revenue leakages, and poor monitoring systems in most developing countries like Nigeria have, in the past, adversely affected the efficient implementation of budgets (Ekpo & Ndebbio, 2001).

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Premchand (2000) observes that efficient budget implementation is not only a matter of accurate forecasting but also of an accountable and transparent system that ensures funds are expended on what they are intended for. In Nigeria, however, things have been otherwise most of the time. Ekpo and Ndebbio (2001) contend that the states typically experience enormous differences between budgeted and actual outcomes as a result of inefficiency in revenue collection, overdependence on federal transfers, and paper-based financial processes. These issues are also compounded by poor data availability and dispersed revenue systems, all of which constrain fiscal sustainability (Ikeanyibe, Ejeh, & Iwuamadi, 2020).

Anambra State also offers a clear case study of how such issues can be addressed through strategic digital transformation. In the years before 2016, the performance of the state's budget was typified by irregular revenue realization and lack of transparency in the implementation of the budget. Between 2013 and 2015, Internally Generated Revenue (IGR) fluctuated between ₦8 to ₦10 billion annually, with actual budget implementation frequently falling below 60% (BudgIT, 2016). These deficiencies both involved structural weaknesses and a weakly developed financial infrastructure, as were noted by Ekpo and Ndebbio (2001) of Nigerian subnational government.

The adoption of the Anambra State Integrated Revenue Administration System (e-AIRS) in 2016 broke this trend. This e-reform centralized and automated state revenue procedures, provided real-time monitoring, and lowered leakages, considerably enhancing revenue performance. Anambra's IGR in 2021 had doubled over two times to ₦28.01 billion, and the implementation of budgets increased significantly, crossing 75% in some budget years (National Bureau of Statistics, 2022; World Bank, 2021). As Premchand (2000) had also argued in his work on fiscal machinery, this technology integration results in more responsible handling of public money and enhances the process of the budget as a whole. Thus, the e-AIRS platform has had a significant contribution to the budget performance of Anambra State through the encouragement of transparency, enhanced revenue collection, and improved planning accuracy (Ikeanyibe et al., 2020). This change underscores the importance of digital governance platforms in unifying public financial systems, particularly in emerging contexts where traditional systems have failed to deliver consistent results.

In spite of the encouraging trends, operational inefficiencies continued to haunt the electronic revenue system. Government authorities disclosed that more than 50% of potential revenues were lost to leakages and unregulated intermediaries working outside the official e-AIRS system (Oyeka, 2024). Tax evasion by high-net-worth individuals and penetration of unofficial revenue agents, who manipulated remittance channels, especially in markets and transport centers, also added to these losses. Despite the fact that the e-AIRS platform enhanced digital surveillance and widened the tax base, its efficiency was diluted by low enforcement and institutional weaknesses. These gaps highlighted the importance of stronger governance, increased stakeholder awareness, and better digital audits. A comparison of revenue collection prior to and during 2013-2023 offers some useful insights into the efficiency of digital fiscal reforms in the sub-national domain.

2. Review of Empirical Literature

Limo et al. (2025) carried out a study on the impact of the e-banking system on revenue collection performance in Nandi County, Kenya. The study was carried out because the county did not achieve its revenue target despite the utilization of e-banking for the purpose of improving revenue collection and filling leakage gaps. Based on Innovation Diffusion Theory, the study utilized descriptive and correlational research designs. The sample size was 135 employees in the revenue collection department of Finance Department at Nandi County level, and it used census study to all of them. Pilot survey was also carried out at Uasin Gishu County Government, and questionnaires and observation schedules were used to collect data, and its response rate was 97%. The findings of the study validated that the e-banking system enhanced revenue collection performance in Nandi County. ANOVA test revealed a p-value of 0.000b at 95% level of confidence, reflecting a substantial correlation between the e-banking system and revenue collection performance. It was concluded that the e-banking system enhanced revenue collection with augmented cash flow, resource utilization, and working efficiency through regular electronic transfer and automatic payment. Further, the system also improved payment efficiency and taxpayer compliance by making payments at any place and time, thus improving convenience and accessibility.

Nwala et al. (2024) analyzed the effect of tax revenue on Nigeria's fiscal performance between 2013 and 2023. The data were tested for stationarity using the Fully Modified Ordinary Least Squares. The results showed that income tax and firms' customs and excise duties did not significantly influence fiscal performance, but VAT significantly influenced fiscal performance in Nigeria. The research indicated that the government of Nigeria, via the Federal Inland Revenue Service, impose selective tax relief to promote compliance and spur economic activity. It also indicated consideration of VAT rate and structure to make them more favorable to economic growth.

Mchwampaka and Bingireki (2024) found that the use of electronic fiscal device management systems significantly improved revenue collection efficiency and effectiveness in Ilala Municipal Council, based on data from 387 respondents analyzed through both quantitative and qualitative methods. Hakorimana and Twesige (2024) evaluated the effect of electronic tax systems on tax collection in Rwanda's Musanze District. Based on a correlational study design and sample size of 100 taxpayers, the research concluded that the systems enhanced tax collection by enhancing convenience, efficiency, and accuracy. Use of electronic systems lowered compliance costs, enhanced taxpayer compliance, and raised government revenue. Correlation analysis revealed a very high positive correlation between use of such systems and better tax collection performance, and it indicated that their higher usage would further boost tax revenue.

Olatayo and Adewale (2024) examined the impact of tax digitalization on revenue generation and tax evasion in Nigeria. The study employed a descriptive research design, with a sample of 352 tax administrators selected from a population of 2,932 in southwest Nigeria, using the Taro Yamane formula. The findings revealed that tax digitalization significantly influenced tax revenue generation and had a notable effect on reducing tax evasion. The study emphasized the importance of embracing ICT to improve tax processes and address challenges associated with manual tax administration in Nigeria.

Duyile et al. (2024) explored the causal relationship between budget implementation and taxation in Nigeria from 2000 to 2022 with the aim of verifying the congruence of tax revenues and fiscal policy outcomes. The study evaluated the Granger causality between budget implementation, company income tax (CIT), value-added tax (VAT), and capital expenditure as a proxy for budget implementation. The evidence was that CIT and budget implementation had no Granger causality between them. Despite this, there was a clear Granger causality between capital expenditure and VAT revenue, i.e., VAT revenue actually drives the implementation of the budget in Nigeria. This goes to make the point that VAT is substantially responsible for financing government capital expenditure.

Opeyemi et al. (2022) explored the effects of tax reforms and digitalization on government revenue in Nigeria, focusing on both federal and state levels. The study analyzed secondary data spanning from 1996 to 2020 and applied the autoregressive distributed lag (ARDL) method for dynamic analysis. The results revealed that CIT reforms positively influenced federal government revenue but had no significant impact on state government revenue. Additionally, the research emphasized how digitalization contributed to tax revenue growth, with federal revenues benefiting from the CIT reforms, while state governments saw little to no effect.

Enerson et al. (2022) examined the effect of electronic tax management systems on the efficiency of tax revenue collection in selected states in South-West Nigeria. The study identified major challenges in tax revenue generation, such as issues with maintaining accurate taxpayer records, the variety of taxes, and the complexity of tax compliance and collection. A total of 2670 structured questionnaires were distributed across three states, with 2199 responses received, resulting in an 82.4% response rate. The data were analyzed using both descriptive and inferential statistics, including multiple regression analysis. The findings revealed that electronic tax administration systems, online payment systems, mobile payment systems, and electronic billing devices had a significant positive impact on tax compliance.

Otekunrin et al. (2021) evaluated Nigeria's electronic tax (E-tax) system as a tax administration process to discourage tax evasion between the FIRS and small and medium-scale enterprise (SME) taxpayers in Abuja. For evidence, it employed primary data collected from a questionnaire survey of 60 FIRS officials and SME taxpayers and secondary data provided by FIRS's 2000–2019 tax revenue collection report. General linear model and linear regression were used to analyze the data. The research established a robust relationship between the effectiveness of the E-tax system and tax evasion reduction. This was complemented by a negative relationship between tax evasion and the efficiency of the E-tax system, highlighting the significance of electronic systems in promoting tax compliance.

Olaoye and Olugbamiye (2019) investigated the influence of internally generated revenue (IGR) on budget implementation in Ekiti State, Nigeria. They analyzed various components of IGR, including taxes, fines, licenses, earnings, and interest, using time series data from the state's annual budgets between 2007 and 2016. The study employed methods such as trend analysis, descriptive statistics, correlation analysis, ordinary least squares regression, and Granger causality tests. The findings indicated that although IGR components showed an increasing trend, their impact on budget implementation was not statistically significant. The study concluded that there was no causal relationship between IGR components and budget implementation, suggesting that the growth in IGR did not substantially influence the state's budget execution.

Nwamgbebu et al. (2019) explored the shortcomings of Nigeria's traditional tax system and evaluated the adoption of an electronic tax system (e-tax) as a remedy for tax revenue leakages. Using content analysis of secondary data from journals, books, and other publications, the study highlighted significant inefficiencies in the manual tax administration,

such as low tax compliance, lack of adequate tax records, complexity in payment processes, and high compliance costs. The findings supported the argument that the e-tax system offers a modern and efficient solution by automating tax processes, improving compliance, and reducing administrative costs. The study concluded that while the traditional tax framework was plagued by administrative bottlenecks and loopholes, the e-taxation framework could drastically enhance transparency, reduce leakages, and ensure better revenue generation.

3. Methodology

3.1. Research Design

This study adopted an ex post facto research design to examine the impact of the e-AiRS on budget performance in Anambra State, comparing the period before and after its introduction from 2013 to 2023. The choice of this design was deemed appropriate because it enables researchers to establish the temporal sequence of the variables based on logical reasoning, allowing for a clear assessment of the relationship between the budget performance in Anambra State before the introduction of e-AiRS and during the e-AiRS.

3.2. Area of the Study

This study focuses on Anambra State, located in the southeastern region of Nigeria. The name "Anambra" is derived from a combination of the northern riverine clan "Anam" and the term "branch." Colonial travelers from the current Anambra area referred to their origin as the "Anam branch," which, when merged with "Omambala," the Igbo name for the Anambra River, resulted in the name Anambra.

Anambra State borders Delta State to the west, Imo State and Rivers State to the south, Enugu State to the east, and Kogi State to the north. The majority of the population is Igbo (98%), with a small percentage of Igala people (2%) residing primarily in the northwestern part of the state. Anambra is Nigeria's second-most densely populated state, after Lagos, comprising 21 local government areas and approximately 178 towns.

The capital city is Awka, while Onitsha, a historic port city from pre-colonial times, has grown into the largest urban area in the state. Nnewi, an industrial city, is home to INNOSON MOTORS, Nigeria's indigenous vehicle manufacturer. The state's motto is "Light of the Nation," formerly known as the "Home for All."

3.3. Population of the Study

The population of the study comprised of technology-driven internally generated taxes' implementation during period 2013 to 2023. However, the budgets under consideration are for 11 years.

3.4. Sample size and Sampling Technique

All the eleven years budgets that form our population is adopted as our sample.

3.5. Nature and Sources of Data

This study utilized secondary data sources for its analysis. These sources include the Anambra State Government Budgets, reports from the Accountant General, Financial Statements, and the Anambra State Government Budget Performance Reports covering an eleven-year period from 2013 to 2023.

3.6. Method of Data Analysis

The study utilized linear regression analysis and analysis of variance (ANOVA) through SPSS 23.0 software to analyze the data and examine the relationship between the variables. Linear regression was chosen because it allows for the determination of cause-and-effect relationships. The results and discussions will be based on Adjusted R-Squared, F-Statistic, and the Durbin-Watson test for autocorrelation. The Coefficient of Determination (R^2) quantifies the proportion of variation in the dependent variable explained by the explanatory variables. R^2 values range from 0 to 1, with values closer to 1 indicating a better model fit.

The F-statistic is used to assess whether there is a significant relationship between the dependent and independent variables in the regression equation. It is commonly associated with ANOVA and tests the null hypothesis that the means of normally distributed groups are equal. The F-statistic, calculated from either an ANOVA or regression analysis, helps determine if there is a significant difference between the means of two or more populations. Unlike the T-statistic, which tests the significance of individual variables, the F-test evaluates the joint significance of multiple variables. A general

rule is that if the F-statistic is smaller than the critical value from the F-distribution table at a given significance level, the null hypothesis is accepted and the alternative hypothesis is rejected. This study adopts a 5% significance level, which corresponds to a 95% confidence level.

4. Data Presentation and Interpretation of Results

4.1. Data Analysis

Table 1 Budget performance in Anambra State before the introduction of e-AiRS and during the e-AiRS does not differ

Item description	Total (N)	Mean (N)	t-value
Before e-AiRS (2013 – 2017)	844.02	168.80	2.46**
During the e-AiRS (2018-2023)	1656.21	299.85	
% change in AiRS	$PC = \frac{1656.21 - 844.02}{1656.21} = 49.0\%$		

Source: researcher, 2024. Significant @ 1% (***)

Table 1 presents the results of a hypothesis test examining whether there is a significant difference in budget performance before and after the introduction of the electronic Anambra State Internal Revenue Service (e-AiRS), implemented on October 14, 2017. The table compares the total and mean budget performance during the periods before and after the introduction of e-AiRS, and provides a t-value to assess the significance of the difference. The total budget expenditure in Anambra State before the introduction of e-AiRS was ₦844.02 billion, and the average annual expenditure during this period was ₦168.80 billion. Again, after the introduction of e-AiRS, the total budget expenditure increased significantly to ₦1,656.21 billion, with an average annual expenditure of ₦299.85 billion.

The calculated t-value of 2.46 is significant at the 5% level of probability. This indicates that the difference in budget performance before and after the introduction of e-AiRS is statistically significant. The percentage change in budget expenditure from the pre-e-AiRS period to the e-AiRS period is 49.0%. This substantial increase highlights the positive impact of e-AiRS on budget performance in Anambra State. The average annual expenditure increased by nearly 78% during the e-AiRS period compared to the pre-e-AiRS period, reflecting a notable enhancement in budget execution. The 49.0% increase in total expenditure uncovers the effectiveness of the e-AiRS in boosting the state's capacity to implement its budget. The improvement in revenue generation likely provided the government with more resources to allocate toward budgetary commitments, leading to enhanced budget performance during the e-AiRS period.

5. Discussion of Findings

Before the introduction of e-AiRS, the total budget expenditure from 2013 to 2017 was ₦844.02 billion, with an average annual expenditure of ₦168.80 billion. After the implementation of e-AiRS, the total budget expenditure from 2018 to 2023 rose significantly to ₦1,656.21 billion, with an average annual expenditure of ₦299.85 billion. This represents a nearly 78% increase in average annual expenditure and a 49.0% increase in total expenditure, clearly indicating enhanced budget performance during the e-AiRS period. The t-value of 2.46, which is statistically significant at the 5% level, confirms that the difference in budget performance before and after the introduction of e-AiRS is not merely due to chance. This statistically significant improvement in budget performance suggests that the e-AiRS played a crucial role in enabling the state government to better implement its budgetary plans. The improvement in internally generated revenue (IGR) due to the e-AiRS likely provided the state with more resources to allocate toward budgetary commitments. With a higher revenue base, the state government could fund more projects, expand public services, and invest in critical infrastructure, thereby driving economic development. Again, the substantial increase in budget expenditure reflects improved fiscal management in the state. The e-AiRS system's efficiency likely reduced revenue leakages and increased compliance, resulting in more predictable and stable revenue flows. This stability allows for better planning and execution of the state's budget, leading to more effective governance. Furthermore, the increase in budget performance is indicative of the government's enhanced capacity to invest in developmental projects, which are crucial for economic growth. Higher budgetary expenditure, driven by increased revenue, allows for more significant investments in sectors such as education, healthcare, and infrastructure, which are vital for long-term economic prosperity. This is because technology-driven revenue and budget implementation will promote accountability, reduce corruption, and enhance financial discipline. The findings support that of Adegbe et al. (2022) who found that electronic tax administration systems significantly enhanced the effectiveness of tax revenue collection.

6. Conclusion and Recommendations

The study discovers that the implementation of the Anambra State Integrated Revenue Administration System (e-AiRS) greatly improved the state's budget performance. Implementation of e-AiRS led to higher mobilisation of revenue, leakage reduction, and higher fiscal discipline, all of which led to improved budget implementation. The observed increase in budget realization since the use of the e-AiRS is an indicator that technology-driven reforms in revenue can make it possible for public financial management to be achieved and improve the improvement of developmental target enhancement. The statistically significant variance in the performance of the budget before and after the use of the e-AiRS reinforces the performance of the system. It allowed the government to access more resources, improve planning, and better utilize funds for developmental needs. Digital fiscal reforms are also said to be a spur to better governance, transparency, and economic growth in the sub-national governments of developing countries.

Compliance with ethical standards

Disclosure of conflict of interest

No conflict of interest to be disclosed.

Statement of informed consent

Informed consent was obtained from all individual participants included in the study.

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