



Impact of the 2023 Fuel Subsidy Removal Policy on Households' Income and Expenditure in Select Wards in Jalingo Local Government Area of Taraba State, Nigeria

¹Abubakar Abdullahi, ²Sadiq Suleiman, ³Sharaff Hamza Mai-ulu, & ⁴James Kambo

^{1,2&3}Department of Public Administration, Taraba State University Jalingo, Taraba State

⁴Department of Public Administration, College of Agricultural Science and Technology, Jalingo, Taraba State

<https://orcid.org/0009-0009-3721-7899>

<https://orcid.org/0009-0006-5141-0079>

<https://orcid.org/0009-0009-9908-4446>

<https://orcid.org/0009-0008-1902-4252>

***Corresponding author:** abubakarwee@gmail.com

ABSTRACT

Background: Fuel subsidy removal, introduced by Tinubu's Administration in May 2023 to enhance efficiency in the oil and gas sector, has raised concerns about its effects on household economic wellbeing.

Objective: To examine the effect of fuel subsidy removal on household income, cost of living, and expenditures in Jalingo Local Government Area.

Method: The study adopted a descriptive survey research design. With population of 12,490, a sample of 106 households from the selected wards was arrived at using the Hansen-Hurwitz Estimator. Data were obtained through mixed methods which combines qualitative interviews and quantitative questionnaires. The t-statistic tested significant differences between pre and post subsidy removal periods, while descriptive statistics summarized responses.

Results: The removal of fuel subsidy increased fuel prices, triggering widespread inflation, raising the cost of goods and services, eroding household income, and increasing expenditures.

Conclusion: Stagnant wages and rising prices have reduced purchasing power, lowered living standards, limited savings, and caused demand deficiency, reducing business revenues.

Unique Contribution: The study links macroeconomic policy reforms to microeconomic realities, bridging a gap between national policy and local socioeconomic conditions.

Recommendations: Salary adjustments, social safety nets, small business support, improved public transportation, and price regulations.

Keywords: Public Policy, Fuel Subsidy, Inflation, Purchasing Power, Cost of Living.



INTRODUCTION

In May 2023, the Nigerian government enacted a major economic reform by removing the long-standing fuel subsidy, a policy that had for decades kept fuel prices artificially low to cushion citizens from volatile global oil markets. The decision, part of a broader fiscal restructuring agenda, aimed to address the heavy financial strain caused by sustaining the subsidy, which had become unsustainable due to corruption, inefficiency, and rising international oil prices (Ilesanmi, 2023). Officials argued that the removal would free up resources for infrastructure, education, and healthcare, and improve efficiency in the oil and gas sector (Olawoye, 2023).

However, the removal sparked strong opposition from labor unions, civil society, and political actors, who warned that it would disproportionately burden poor and middle-income households. Immediately after the announcement by President Ahmed Bola Tinubu on May 29, 2023, fuel prices surged from about ₦185 to over ₦500 per liter in many areas, including Jalingo (NNPC, 2023). This sharp increase triggered a ripple effect across the economy, notably in transportation costs, which are central to daily life for most households. The resulting rise in prices for goods and services significantly eroded household incomes and heightened cost-of-living pressures (Orji et al., 2024; Idris, 2023).

The study is positioned to assess the direct effects of the 2023 subsidy removal on household income in Jalingo Local Government Area during the post-removal period. While extensive literature exists on subsidy removal in Nigeria, most prior research has concentrated on macroeconomic outcomes—such as GDP trends, inflation rates, and fiscal balances—at the national level. These studies often neglect micro-level impacts on specific communities and the lived realities of households.

Furthermore, much of the existing scholarship has examined earlier subsidy removal attempts, notably in 2012, which occurred under different political and economic conditions. Few studies capture the unique context of the May 2023 reform under the Tinubu administration. Additionally, many analyses are theoretical or policy-oriented, without empirical linkage to changes in household income, expenditure patterns, and standard of living.

This study addresses these gaps by focusing on localized, household-level data in Jalingo LGA and combining quantitative measures with qualitative insights to capture both statistical trends and lived experiences. By doing so, it aims to offer evidence-based understanding of how subsidy removal reshapes socio-economic conditions, providing actionable knowledge for policymakers seeking to balance fiscal reforms with social protection for vulnerable populations.

OBJECTIVES OF THE STUDY

The specific objectives of the study are

1. To examine the effect of fuel subsidy removal policy on households' income.
2. To ascertain the cost of living of households during the pre and post subsidy removal policy.



RESEARCH HYPOTHESIS

H01. There is no significant relationship between the cost of living of households during the pre and post subsidy removal policy.

LITERATURE REVIEW

Fuel Subsidy and Subsidy Removal

Fuel subsidies are government interventions aimed at reducing domestic fuel prices to shield consumers from volatile global oil markets. They are often promoted as tools for poverty alleviation and price stabilization (Olawoye et al., 2020). While they provide short-term relief, scholars question their long-term sustainability due to the heavy fiscal burden they impose on national budgets (Saliu & Shuaib, 2022). Critics argue that the funds spent on subsidies could be redirected to more productive sectors such as education, healthcare, and infrastructure (Ayodele & David, 2021). In Nigeria, billions of dollars have been spent annually on subsidies, raising concerns over resource misallocation (Ilesanmi, 2020).

The literature also highlights inefficiencies and corruption within subsidy programs. Subsidies are frequently mismanaged and exploited by elites and fuel marketers, particularly in Nigeria, where funds are often diverted for private gain (Ayodele & David, 2021). This has fueled advocacy for subsidy removal to improve fiscal discipline and reduce corruption (Adamu et al., 2021).

However, the removal of fuel subsidies carries significant socioeconomic risks. Studies (Olawoye et al., 2020; Ayodele & David, 2021) show that subsidy removal leads to higher fuel prices, which in turn increase transportation costs and raise the prices of goods and services. These effects disproportionately impact low- and middle-income households by reducing disposable incomes, worsening poverty, and lowering living standards. In Nigeria, subsidy removal has triggered public protests as citizens struggle to cope with the resulting rise in the cost of living (Adamu et al., 2021).

To address these challenges, scholars recommend implementing social protection mechanisms alongside subsidy removal. Suggested measures include targeted subsidies for the poorest households, conditional cash transfers, and public transportation support (Saliu & Shuaib, 2022). These interventions can cushion the negative effects, prevent surges in poverty, and maintain social stability. Furthermore, redirecting the savings from subsidy removal into productive sectors can foster economic growth (Ayodele & David, 2021).

Recent research also underlines the environmental and long-term economic advantages of removing fuel subsidies. Eliminating subsidies can promote energy efficiency, reduce carbon emissions, and support global climate change mitigation efforts (Orji et al., 2024). It also frees up resources for investments in renewable energy, which is vital for sustainable development (Saliu & Shuaib, 2022).



Reasons behind Fuel Subsidy Removal in Nigeria

a. Unsustainable Financial Cost of Subsidy: According to the Debt Management Office, the country's public debt stock is being increased as the government had to borrow N1trn to finance fuel subsidy in the year 2022. This has had a significant impact on funds available for critical infrastructure and other essential sectors such as education, health, and defense. According to Adamu et al (2023), the Nigerian government had been spending a substantial portion of its budget on fuel subsidies, amounting to billions of dollars annually.

b. Smuggling: The porous borders between Nigeria and neighboring countries have created an enterprise for smugglers who purchase large volumes of petrol at a subsidized rate in Nigeria and sell at market prices in neighboring countries. According to Adamu et al. (2023), subsidized fuel prices in Nigeria were among the lowest in the region, making the country a target for fuel smuggling to neighboring countries where prices were higher.

c. Endemic Corruption: The subsidy point for fuel is importation (or supply) rather than at the pump for eligible users only. Subsidy in the current form encourages arbitrage and other forms of corruption. Studies have shown that fuel subsidies in Nigeria have long been prone to corruption, benefiting a small elite at the expense of the general population (Ayodele, 2023).

d. Investment: Nearly 70 years after the discovery of crude oil in commercial quantity in Nigeria, Nigeria's oil and gas downstream sector is yet to develop to the desired levels, despite the recent enactment of the Petroleum Industry Act (PIA). The reason for this is the subsidy regime and the legal framework of the downstream sector that generally discourages investments. Nigerian government justified the removal of the fuel subsidy as part of a broader economic reform agenda aimed at attracting foreign investment and promoting economic diversification (Okeke & Ibe 2023).

e. Global Factor: Finally, global factors also played a role in the decision to remove the fuel subsidy. Scholars note that international financial institutions, such as the International Monetary Fund (IMF) and the World Bank, had long advocated for the removal of fuel subsidies in Nigeria as part of broader structural adjustment programs. These institutions argued that fuel subsidies were a regressive form of spending that disproportionately benefited the wealthy and hindered economic growth (Ayodele, 2023).

Fuel Subsidies and Income Distribution

Fuel subsidies are often justified on the grounds that they protect lower-income households from the burden of high energy prices. In theory, these subsidies should improve the disposable income of poor households by reducing the amount they spend on fuel and transportation. In countries like Nigeria, where the majority of the population lives on low incomes, subsidies are perceived as a tool for cushioning the poor against global oil price fluctuations. By keeping fuel prices low, households can redirect income that would have been spent on energy towards other essentials such as food, healthcare, and education (Olayemi and Adebayo, 2021)).

However, scholars argue that fuel subsidies are often regressive, meaning they tend to benefit wealthier households more than poorer ones. Wealthier households, who own more vehicles and



consume more fuel, typically reap a larger share of the benefits of fuel subsidies (Ikenga & Oluka, 2023). Poorer households, on the other hand, often do not directly benefit as much from fuel subsidies because their fuel consumption is lower, and they rely more on public transport. Thus, the actual impact of fuel subsidies on the disposable income of lower-income households may be less significant than intended. For instance, Ilesanmi (2020) found that in Nigeria, the wealthiest 20% of households received over 40% of the benefits from fuel subsidies, while the poorest 20% received less than 10%.

EMPIRICAL REVIEW

This empirical literature review examines prior studies on fuel subsidy and subsidy removal policies in Nigeria to better understand their potential effects on workers' income in the public service.

Ikenga and Oluka (2023) investigated the benefits and challenges of fuel subsidy removal in Nigeria's Fourth Republic using descriptive analysis and qualitatively sourced secondary data from books, journals, periodicals, and internet materials. They found that multiple past attempts by different administrations to reverse the subsidy policy have faced strong public opposition, largely due to the resulting increase in petroleum product prices, transportation fares, and food costs.

Mukhtar (2023) conducted a systematic review of 43 empirical studies by economic analysts, focusing on the implications of subsidy removal for Nigeria's economy. The findings indicated that the policy undermines household welfare through the erosion of real income, reduces aggregate demand, and raises production costs. It may also trigger a "green paradox," where environmentally harmful practices, such as cutting down trees for firewood, become more common as households seek cheaper energy alternatives.

Similarly, Adepoju, Balogun, and Bekesuomowei (2023) analyzed the effects of fuel subsidy removal on GDP and transportation costs in Nigeria, using secondary data from Statista, the World Bank, and PMS price records from 2011 to 2023. Their results show that fuel plays a vital role in national development, and subsidy removal led to fuel price increases, which in turn spurred inflation and reduced GDP.

GAPS IN LITERATURE

Existing research has largely focused on macroeconomic indicators such as GDP, inflation, and fiscal balance at the national level, with limited attention to direct impacts at the household level, particularly in specific local government areas like Jalingo. Many studies examine the issue from theoretical or policy perspectives without quantitatively linking subsidy removal to microeconomic realities such as household income erosion, rising living costs, and changing expenditure patterns. Additionally, most past analyses addressed earlier subsidy removals (e.g., in 2012) and may not reflect the unique conditions of the May 2023 removal under the Tinubu administration. Few studies adopt mixed-method approaches that combine quantitative data with qualitative insights to capture both statistical trends and lived household experiences. This study



seeks to address these gaps, offering localized, empirical evidence on how the 2023 fuel subsidy removal has affected household incomes in Jalingo.

THEORETICAL FRAMEWORK

Public Interest Theory

This research paper delves into the intricate relationship between the removal of fuel subsidies and its impact on the income of households in Jalingo LGA. Employing the lens of public interest theory, the study seeks to elucidate the underlying mechanisms and consequences of this policy change. Public interest theory as developed by Samuelson (1954) posits that government interventions, including policy decisions, should be designed to maximize the welfare of the general public, taking into account both the economic and social well-being of citizens. Fuel subsidy removal is a contentious policy decision that often has far-reaching consequences. In the case of households in Jalingo LGA, it is crucial to assess how this policy affects the income and overall well-being of the households.

Applying public interest theory to fuel subsidy removal requires balancing economic efficiency and social equity. Removing subsidies can reduce fiscal deficits and promote market-based resource allocation, but it also has social drawbacks. A key impact is higher transportation costs, which raise daily commuting expenses. Since fuel is essential across economic sectors, price hikes can trigger inflation, increasing the cost of goods and services. This inflation erodes purchasing power, particularly for lower-income households. Policymakers must therefore address the trade-off between economic gains and social welfare, ensuring that efficiency improvements do not disproportionately harm vulnerable populations (IMF, 2019).

Therefore, this study adopted the Public Interest Theory as a framework for analysing whether government policies should be evaluated based on their ability to enhance the overall welfare of society. In the case of fuel subsidy removal, this means assessing whether the economic gains, such as reduced fiscal deficits or increased resources for public services, outweigh the potential negative consequences for individuals and specific groups within society (Akpan and Umoh, 2018).

Buchanan (1965) argued that public interest theory assumes that all individuals in society share a common interest, which may not be the case in reality. Different groups and individuals often have divergent interests. Proponents of captured theory like Stigler (1971) argue that regulatory agencies and government institutions tasked with promoting the public interest can be captured or influenced by special interest groups, leading to policies that serve the interests of these groups rather than the broader public. Furthermore, Linblom (1959) asserted that public interest theory may oversimplify the complexities and uncertainties involved in policymaking and fail to account for dynamic and evolving societal needs.

METHOD

This study employed a descriptive survey research design, the survey allowed mixed-methods of combining quantitative and qualitative data. The target population for this study comprises of 12,490 households from the selected wards that were purposively selected in Jalingo Local



Government Area, Taraba State. A sample size of 106 households was arrived at using the Hensen-Hurwitz Estimator which was designed for calculating sample size of a finite population that was stratified, followed by a random sampling from the stratum. Mixed method of data collection which combines quantitative and qualitative data were utilized. The quantitative data was obtained through structured Likert-scale questionnaire, with multiple-choice questions. The qualitative data was obtained through open-ended questions and semi-structured interviews conducted with the subset of the household members and 3 retail shop owners in Jalingo main market who were purposively selected to gain a deeper understanding of their experiences related to the household's income and expenditures, before and after the fuel subsidy removal policy. The interviews were audio-recorded and transcribed for analysis. The questionnaire was subjected to face, content and sample validation by experts and the questionnaire also undergoes reliability check by Kuder-Ricardson 21 formular. The reliability score for objective one and two is 0.89 and 0.86.

Data Analysis

Quantitative data from the surveys were analyzed using percentage tables to identify patterns and relationships between variables. The presume hypotheses of significant differences between household' cost of living expenses during the pre and post fuel subsidy removal policy was tested by T-Test inferential statistic. Qualitative data from the interviews were analyzed using thematic analysis to identify key themes and patterns within the participants' narratives. The integration of quantitative and qualitative findings has helped to provide a comprehensive understanding of the impact of fuel subsidy removal policy on the cost of living of the households in Jalingo, Taraba state.

Table 1: Population, sample and rate of return analyzed from the respondents.

S/N	Name of Wards	Population	Drawn Sample	Retrieved Questionnaire	Copies Analyzed	Percentage Analyzed %
1	Abbare Yelwa	3,497	29	27	27	93
2	Sarkin Dawaki	5,496	48	24	24	50
3	Sintali	3,497	29	15	15	52
4	Total	12,490	106	66	66	62

Source: (National Population Commission: projected household population 2024)

Table 1 depicts the population, sample size and the rate of questionnaires administered and analyzed. The total number of useable questionnaires is 64 and the percentage is 84%.

RESULTS

Table 2: Income Specification (Pre and Post Subsidy Removal Policy)

Questions	S A 5	A 4	NO 3	D 2	S D 1	TOTA L	REMAR K
Constant in Pre and Post Subsidy Removal	20 (30%)	16 (24%)	4 (6%)	21 (32%)	5 (8%)	66 (100%)	ACCEPT
Increase after Subsidy Removal	- (0%)	5 (8%)	4 (6%)	37 (56%)	20 (30%)	66 (100%)	REJECT
Decrease after Subsidy Removal	7 (11%)	45 (68%)	6 (9%)	6 (9%)	2 (3%)	66 (100%)	ACCEPT

Source: Field Survey, 2025

Figure 1: Income Specification (Pre and Post Subsidy Removal Policy)

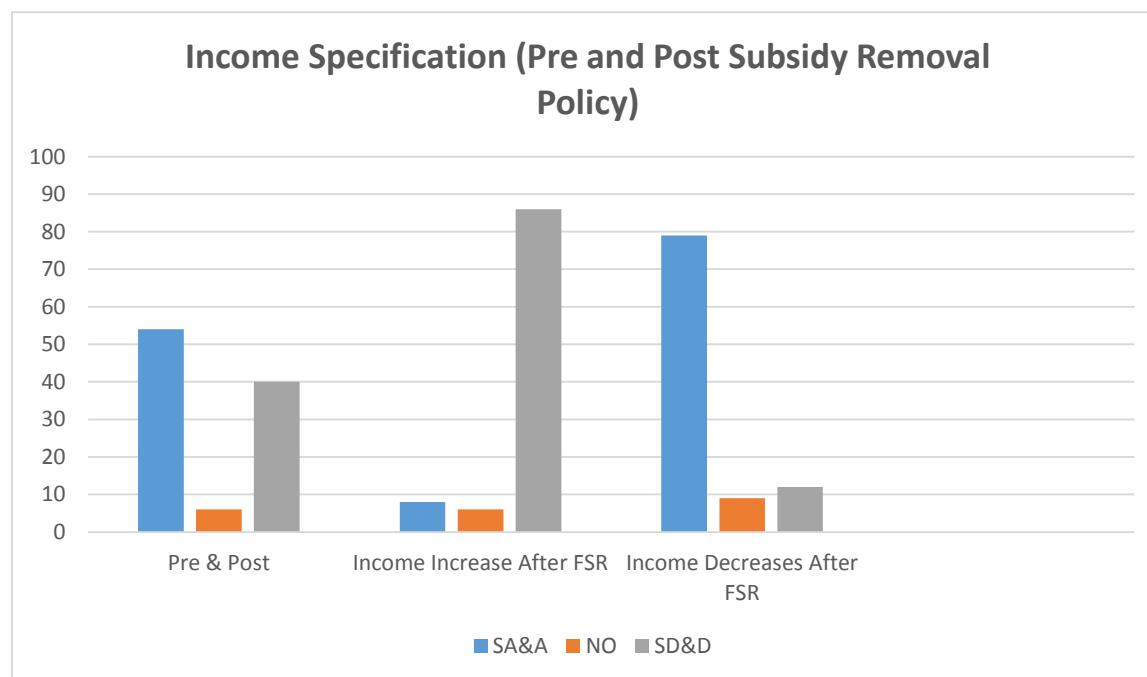


Table 2 and Figure 1, depicts the responds of the head of households concerning their views on their income specification during the pre and post 2023 subsidy removal policy in Nigeria. 54% of the respondents have agreed and strongly agreed that their income specification before and after the 2023 subsidy removal policy are the same. 86% opined that there is no increase in their income specification after the subsidy removal policy and 79% of respondents agreed and strongly agreed that there is a slide decrease in their income specification after the subsidy removal policy in Nigeria.

The finding that the income of the heads of the various household remain the same during the pre and post fuel subsidy removal policy is identical with the finding of Jones (2020) who suggest



income squeeze as one of the effects of Fuel Subsidy Removal on Individuals, such as public sector workers, the removal of fuel subsidies can lead to an income squeeze. Their wages may not immediately adjust to compensate for the increased cost of living.

Similarly, the finding that there is slide decrease in the income of some individuals after the subsidy removal policy is in similitude with the finding of Thomas (2016) who observes that the impact of subsidy removal may be uneven, affecting different income groups differently. Lower-income households may face greater challenges in adjusting to increased living costs. Therefore, the finding that 2023 subsidy removal policy in Nigeria does not increase the income specification of individuals but it affects the income earners by eroding the purchasing power of their earning through inflation is not misleading.

This view is corroborated by the views of respondents from the interview session which stated that:

“Fuel subsidy removal which led to increase in the price of fuel has consequently contributed to the increase in prices of commodities. As prices rises, Consumers may find that their income can buy fewer goods and services, thereby causing demand deficiency and low-income generation in businesses. The interview further reveals that the commodities that have not experienced declining demand is the local food items like rice, maize etc. This is because they are basic necessities of life”

Table 3: Cost of Living of Household's Expenditure (Pre and Post Subsidy removal policy)

Questions	S A 5	A 4	NO 3	D 2	S D 1	TOTA L	REMAR K
Constant in Pre and Post Subsidy Removal	- (0%)	2 (3%)	5 (8%)	29 (44%)	30 (45%)	66 (100%)	REJECT
Increase after Subsidy Removal	38 (58%)	20 (30%)	- (0%)	4 (6%)	4 (6%)	66 (100%)	ACCEPT
Decrease after Subsidy Removal	- (0%)	2 (3%)	4 (6%)	29 (44%)	31 (47%)	66 (100%)	REJECT

Source: Field Survey, 2025

Figure 2: Cost of Living of Household's Expenditure (Pre and Post Subsidy removal policy)

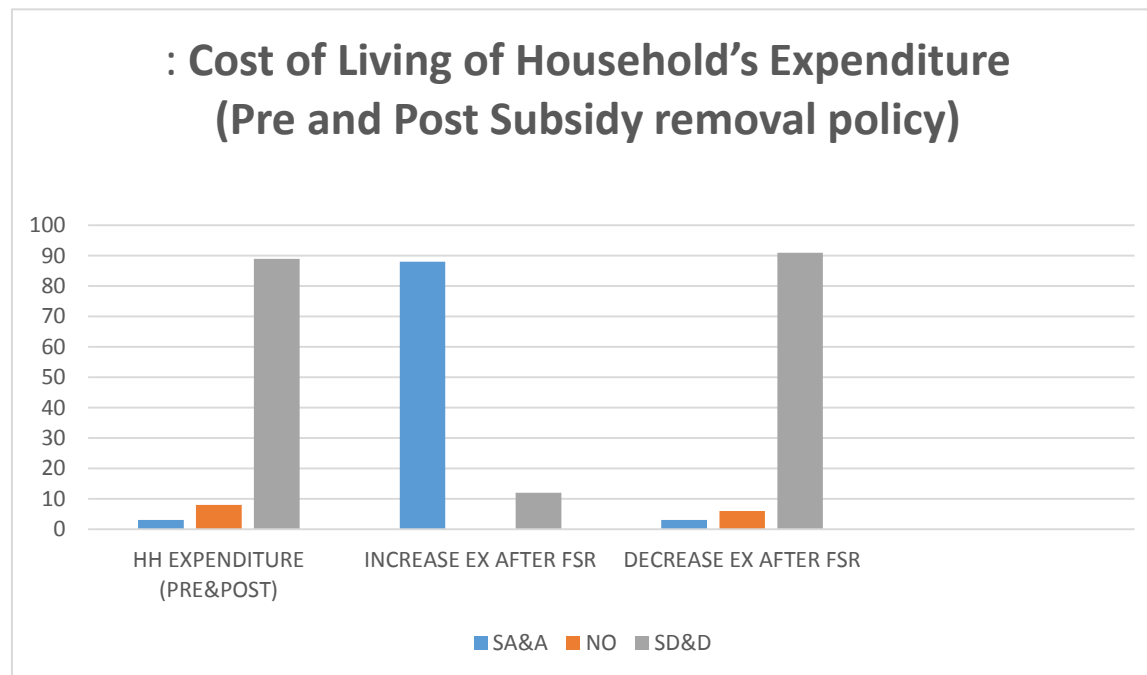


Table 3 and Figure 2, depicts the respond of individuals concerning their household expenditures during the pre and post 2023 subsidy removal policy in Nigeria. 89% of the respondents have disagreed and strongly disagreed that cost of household's expenditure remains the same before and after the 2023 subsidy removal policy. While 91% of respondents have disagreed and strongly disagreed on decrease of cost of living after the subsidy removal in Nigeria, 88% agreed that there is increase in the cost of living and household's expenditure after the 2023 subsidy removal policy.

The finding that there is an increase in the cost of living of households after the subsidy removal policy is identical to the finding of Jones (2020) which reveals that higher cost of fuel is likely to translate into increased transportation costs, affecting the prices of goods and services that rely on efficient transportation for distribution. The increase in fuel prices can contribute to overall inflation, impacting the prices of goods and services throughout the economy (Smith, 2018). Therefore, the finding that 2023 fuel subsidy removal policy in Nigeria have led to increase in households' expenditure is not an erroneous finding.

This view is corroborated by the views of respondents from the interview session which stated that:

“Salary earners have not experience increase in their salary while prices of commodities have skyrocketed due to fuel subsidy removal. This has eroded their income, prevents them from saving and resulted to fragile living standard”.

Table 4: Test of hypotheses on significant differences between the costs of living and household's expenditure during the pre and post fuel subsidy removal policy in Nigeria.**Paired t-test computation summary table**

Item	Value	Formula / Note
Number of respondents (n)	66	–
Mean score before subsidy removal	1.65	–
Mean score after subsidy removal	4.27	–
Mean difference	2.62	$4.27 - 1.65$
Standard deviation of differences	1.50	–
Standard error (SE)	≈ 0.184	$1.50 \div \sqrt{66}$
t-value	≈ 14.24	$2.62 \div 0.184$
Degrees of freedom	65	$66 - 1$
Critical t ($\alpha=0.05$, two-tailed)	$\approx \pm 2.000$	from t-table

Conclusion (based on computation):

- Calculated t-value = 14.24
- Critical t-value = ± 2.000

Since $14.24 > 2.000$

We reject the null hypothesis and conclude that there is a significant difference in the cost of living during the pre-subsidy removal period and the post-subsidy removal period. Cost of living significantly increased after subsidy removal.

The finding of the accelerating cost of household's expenditure which occur as a result of fuel subsidy removal is akin to the finding of Adamu et al. (2021) who opined that wage stagnation occurs when real wages adjusted for inflation remain relatively flat, leading to a decline in purchasing power for workers. While fuel subsidy removal policy change can have economic benefits, such as reducing budget deficits and encouraging efficient resource allocation, it can also have adverse effects on individuals and households, particularly those with lower incomes. Resulting in higher fuel prices for consumers, increase in transportation costs and inflationary pressure (Jones, 2020).



CONCLUSION

The research findings indicate that the removal of the fuel subsidy has had significant economic impacts, particularly on inflation, household income, and overall living standards. The rise in fuel prices led to widespread inflation, affecting the prices of goods and services. For salary earners, stagnant wages coupled with increasing commodity prices have eroded their purchasing power, limiting their ability to save and lowering their standard of living. The removal of the subsidy has also reduced the purchasing power of households, causing a decline in demand for commodities and negatively impacting business revenues. However, demand for primary food items remained relatively stable, despite the overall economic pressure.

Therefore, based on the findings of this study, the following recommendations were suggested.

1. *Adjust Salary Levels:* The government should consider increasing salaries or providing allowances for salary earners to counteract the inflationary pressures resulting from the removal of the fuel subsidy. This would help to restore purchasing power and mitigate the erosion of household incomes.
2. *Implement Social Safety Nets:* Introducing or expanding social welfare programs, such as targeted cash transfers or food subsidies, could help lower-income households cope with rising costs of living, particularly for essential goods.
3. *Support for Small Businesses:* Policymakers should introduce financial support or tax relief for small and medium-sized enterprises (SMEs) affected by reduced consumer demand. This would help businesses maintain their operations and recover from declining sales due to the drop in demand.
4. *Investment in Public Transportation:* To reduce the reliance on private fuel consumption, investments in affordable and efficient public transportation systems could be made, thereby easing the burden on households' transportation costs.
5. *Price Regulation for Essential Goods:* The government could regulate the prices of essential goods, such as food items, to protect consumers from price gouging and inflation spikes that disproportionately affect low-income households.

Ethical Clearance

Ethical approval and informed consent were obtained from all participants involved in this study. Participants were clearly informed that the exercise was purely for academic purposes and that their participation was entirely voluntary.

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Conflict of Interest

The authors declare that the research was carried out in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.



Authors' Contributions

Abubakar Abdullahi conceived and designed the study. Sadiq Suleiman collected the data, while Sharaff Hamza Mai-ulu carried out the analysis and interpretation. James Kambo drafted the initial manuscript. All authors critically reviewed and approved the final version of the manuscript and are responsible for its content and the similarity index.

Availability of Data and Materials

The datasets used and/or analyzed during the current study are available from the corresponding author on reasonable request.

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