

Budget Implementation and Socio- Economic Development of Akwa Ibom State

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Abstract: *This study examined the impacts of budget implementation on socio-economic development in Akwa Ibom State from 2015-2023 as a reference point. Budgets played a crucial role in guiding resource allocation to sectors like education, healthcare, and infrastructure, driving economic growth and societal welfare. Globally, effective budget execution led to improved economic stability, growth, and poverty reduction. However, developing nations, including Nigeria, faced significant hurdles such as revenue shortfalls, policy inconsistencies, and corruption, which undermined fiscal performance. In Akwa Ibom State, despite substantial budget allocations in recent years, the state continued to grapple with slow socio-economic development and poor public service delivery. Challenges such as weak oversight mechanisms, delayed fund disbursement, and misallocation of resources persisted, exacerbating issues in critical sectors like education, healthcare, and infrastructure. The research adopted descriptive and documentary methods. The study revealed that ineffective budget implementation was closely linked to institutional weaknesses, political interference, and inadequate monitoring. Drawing from global best practices, the study suggested that Akwa Ibom State could improve budget outcomes by prioritizing transparency, robust oversight, and strategic financing models.*

Keywords: budget implantation, weak institution, monitoring, development

INTRODUCTION

A budget serves as a fundamental tool for governments worldwide, outlining projected revenues and expenditures within a fiscal year to drive economic and social development. It provides a framework for resource allocation across critical sectors such as education, healthcare, and infrastructure, ensuring that national priorities align with economic growth

objectives. According to Oniore (2014), a budget functions not only as a management tool but also as an instrument of accountability and a driver of economic policy. The budgeting process typically involves preparation by the executive, legislative approval, and execution by relevant government agencies.

Effective budget implementation played a crucial role in fostering economic stability and reducing inequalities. Developed nations such as the United States, China, Russia, and the United Kingdom demonstrated that strict budget execution contributes to sustained economic growth, improved infrastructure, employment generation, and poverty reduction. Similarly, some sub-Saharan African countries, including Ghana, Rwanda, and South Africa, have recorded impressive GDP growth rates of 6-7% since 2014 due to their commitment to effective budget implementation and performance monitoring. These success stories contrast sharply with the experiences of many developing nations, where poor budget execution has led to stunted economic growth and underdevelopment due to inefficiencies, political disputes, and discretionary power among officials which created opportunities for manipulation and misallocation of resources (Nwala & Ogboji, 2020).

In developing countries like Nigeria, despite its significance, budget implementation has faced persistent challenges such as revenue shortfalls, over-optimistic projections, and policy inconsistencies (Ekpo, 2023; Ogujiuba & Ehigiamusoe, 2013). Weak oversight mechanisms, often limited to desk reviews rather than field assessments, further exacerbate the problem, leading to poor budget implementation and inefficient service delivery. The implications of budget deficits extend beyond fiscal management, influencing interest rates, stock markets, and overall economic performance. Moreover, delays in fund releases and widespread budget indiscipline have continuously hindered economic growth and public service delivery (Olomola, 2009). As a result, there have been increasing calls for budgetary reforms, enhanced transparency, and more effective monitoring mechanisms to ensure efficient resource utilization.

Budget implementation in Akwa Ibom State remains a significant concern despite substantial financial allocations. The state government has introduced various budgetary frameworks, including the "Budget of Redefining Standards" in 2022, the "Budget of Industrialization and Poverty Alleviation" in 2021, and the "Citizens Budget" in 2020. These budgets were supported by substantial allocations: ₦586.6 billion in 2022, ₦456.2 billion in 2021, and ₦597 billion in 2020 (Akwa Ibom State Ministry of Finance, 2022). If effectively executed, these allocations could have driven significant economic growth and development. However, despite these substantial financial commitments, Akwa Ibom State continues to face slow socio-economic development, characterized by inadequate basic infrastructure such as substandard education, insufficient healthcare services, poor road networks, inadequate water supply, and unreliable electricity (Okon & Ekpo, 2022). The persistent gap between budgetary allocations and actual developmental outcomes raises concerns about fiscal discipline, transparency, and effective implementation mechanisms (Ekong, 2021).

RESEARCH METHODOLOGY

The study employed both descriptive and documentary research methods to gather and analyze relevant information. The descriptive method allowed the researcher to observe and describe the characteristics and current conditions of the subject matter without manipulating variables, offering insights into trends and patterns. The documentary method, on the other hand, involved analyzing existing documents like reports, policy papers, and historical records to provide secondary data and a broader context. Combining both methods ensured a comprehensive understanding of the topic, offering both real-time and historical perspectives, and allowed the researcher to access a wealth of pre-existing knowledge to supplement observational data. This combination strengthened the study's findings and provided a well-rounded assessment of budget implementation and educational development in Akwa Ibom State.

Budget Implementation

A budget is a financial plan that outlines expected income and expenditure over a specific period, typically one year. Omolehinwa (2023) views it as a plan formulated by dominant individuals in an organization, constrained by participants and environmental factors, to allocate resources based on agreed priorities. It serves as a fundamental economic policy tool for public administration, translating government policies, campaign promises, and commitments into actionable financial decisions (Collaborative Africa Budget Reform Initiative, 2020; Ohanele, 2010). As the principal instrument of fiscal policy, a budget facilitates economic stability, sustainable development, and resource allocation (Ugoh & Ukpere, 2019). It encompasses policies, objectives, and strategies substantiated by revenue and expenditure projections (Ojo, 2012). Kwanashie (2003, cited in Igbuzor, 2011) emphasizes its role in macroeconomic management, influencing social, political, and economic priorities. Olurankise (2017) and Ajakaiye (2018) describe it as a structured financial framework ensuring efficient resource mobilization, policy adjustments, and economic coordination. Oyedele (2014) defines it as a pre-approved financial statement outlining policies to achieve specific objectives, serving as a blueprint for national financial management. Balmori (2014) highlights its role as a technical instrument translating government commitments into monetary terms. Ianna (2018) sees a budget as a performance measurement tool, monitoring expenditure and evaluating economic performance by comparing projected and actual targets. Ademolekun (2018) sees budget implementation as the activities that are carried out in the light of established policies. According to Adakai (2014), budget implementation or execution refers to the enforcement or execution of the budget after its enactment by the legislature at Federal, State and Local Government levels. In essence, a budget is a financial roadmap that guides resource allocation, economic management, and policy implementation.

Thus, budget implementation entails taking responsibility for specific accounting operation of government or institutions. It is the process of realization, accomplishment and execution of stated government annual goals or a process of completing financial plans. Incidentally, over the years, the implementation of the annual budget has been a source of concern for successive governments in Nigeria. Indeed, the Nigerian budgeting process suffers not so much from lack

of technical expertise or design but from lack of commitment to good governance for the effective implementation of the budget. It is not surprising therefore that the state spends much time preparing a more elaborate and inclusive budget that is targeted at development and poverty reduction, yet it becomes almost impossible to be implemented. In realization of the fact that most developing countries are engrossed with budget implementation challenges,

Shand (2020) outlined several components of budget implementation System. According to him, these include: Release of funds, Control and monitoring of expenditure – MOF and ministries, Control and monitoring of revenues – MOF and ministries, Cash and debt management, Internal controls, including over payroll and procurement, In year modifications of the budget, In-year financial reporting, Reporting externally on budget implementation and External audit of budget implementation (Shand 2020,) The above listed components are very essential in the execution or implementation of budgets. It is very vital as each stage ensures probity and promotes efficiency. In fact, the major problems of many budgets in Nigeria arises from the fact that these processes are often sabotaged, neglected or sometimes misuse as a result of corruption or high powered politics in Nigeria. The implication is that failure at this stage correspondingly diminishes the efforts for national development. Budget shows a quantitative expression of a proposed plan of action by government for a specified period and an aid to coordinating what needs to be done to implement the plan (Horngren, Stratton, Sutton, and Teall, 2014).

Socioeconomic Development

Socioeconomic development, like the definition of development adopted here, according to Onwuka (2022) emphasizes progress in terms of economic and social factors within a geographic unit. Economic development is the process of raising the level of prosperity through increased production, distribution and consumption of goods and services. Social development, on the other hand, refers to the complexity of social dynamics (the interplay of social structures, processes and relationships) and focuses on (1) the social concerns of the people as objectives of development and (2) people-centered, participatory approaches to development. Social development is about inclusiveness, social justice and the common good. Indicators of social development provide comparative information about areas such as income, poverty, employment, employment security, education, health, crime and civic participation. Sometimes social development indicator lists also have included information about the environment. Richard Estes, a co-developer of Hong Kong's social report in 2000, noted that the report included a subindex on environmental quality with ratings of solid waste recycling, beaches, public open space and fresh water consumption.

Budget Implementation and Socio-economic Development

Budget which is a framework for revenue and expenditure outlays over a specified period of time usually one year is a fiscal policy instrument stipulating policies and programmes aimed at realizing the development objective of government. According to Ohanele (2010), a well-functioning budget system is vital for the formulation of sustainable fiscal policy and the acceleration of economic growth. Being a comprehensive income statement of the government, it is arguably a potent tool for the realization of government objectives of achieving economic

growth and development. Government in an attempt to achieve macro-economic goals and objectives of price stability, economic growth, stable and full employment, infrastructural development as well as Balance of Payments equilibrium, initiates several types of budget such as Balanced, Surplus, Deficit, development as well as supplementary budget. Budget being an important economic policy instrument of government reflects the government priorities regarding her social and economic policies. It also translates policies, political commitments, campaign promises and goals into decisions regarding where funds should be spent and how money should be collected. Generally, for a budget to perform its obligation, it must possess some important qualities.

Falete and Myrick in Olaoye et al (2017) identified four basic qualities – it should be well designed, effectively and efficiently implemented, adequately monitored and finally its performance should be evaluated. It could therefore be deduced that the essence of budget is not in its formulation or initiation but in its implementation which is aimed at meeting the needs and aspirations of the people. A well implemented budget helps to translate government campaign promises, policies and programmes into outcomes that have a direct bearing on the people such as provision of employment opportunities, poverty reduction as well as development of critical infrastructure such as roads, water, electricity, hospitals, schools etc. for the good of the people. While appreciating the fact that budget implementation is the basic thing, however the size and structure of public expenditure is expected to boost the growth in output of the economy. Be that as it may, implementation of policies and programmes is fundamental (germane) to the attainment of socio-economic wellbeing of the society. Over the years, billions and now trillions of naira are budgeted yearly with the aim of improving the living standard of the citizenry through increase in output. These dreams were elusive perhaps due to the failure of government to implement the content of the budget to the latter.

As noted by Ogujiuba and Elugiamusoe (2013), budget is supposed to be the most important economic policy instrument: unfortunately, it is shrouded with a lot of myths and illusions which is still not contributing to the economic growth and development of the country. The size and structure of public expenditure (both recurrent and capital expenditure) is expected to boost the growth in output of the economy. A recent study conducted by Ogujiuba and Ehigiamusoe (2013) indicated that the level of capital budget implementation in Nigeria since the advent of democracy in 1999 has been low and that there has been wide disparity between budgeted capital expenditures and actual capital expenditures. The researcher would resolve to the fact that this above assertion is true but the fact is that the problem with capital budget is traceable to as far back as 1986 (SAP period), this has been a recurring problem.

Contrary to Ogujiuba and Ehiagiamusoe (2013) that the level of capital budget implementation in Nigeria since the advent of democracy in 1999 has been low, Maku (2009) reported that the rate of government expenditures has been increasing since the Structural Adjustment Programme (SAP) despite having no significant contribution to economic growth in Nigeria. What Maku (2009) has been able to establish is that from the SAP period till this time, the major challenge among others challenges confronting capital budget implementation in Nigeria is that in as much as the capital budget is implemented, it is not having any significant positive

effect on the nation's Gross Domestic Product (GDP). Unfortunately, studies by Olurakinse (2012), Ogujiuba and Ehiagiamusoe (2013) among others previously conducted have not addressed the subject matter from this perspective

Empirical Review

This section reviews existing literature on budget implementation and its impact on socio-economic development, highlighting key studies, findings, and recommendations. Umoh et al. (2023) examined the effect of budget padding on Nigeria's economy. The study aimed to evaluate the socio-economic implications of budget padding, assess the legislative powers in budget processes, and analyze the ethical considerations involved. Using a descriptive research design and secondary data analysis, the study revealed that budget padding negatively impacts economic indices. The legislature holds the authority to scrutinize and approve national budgets but lacks the power to insert new projects independently. The study recommended strict adherence to budgetary governance principles, enhanced transparency, and accountability in budget processes, and punitive measures against abuse of power by public officials.

Timothy (2023) employed ethical theory to analyze budget governance and its effects on national development. Using secondary data, the study identified gaps in transparency and accountability in Nigeria's budget process. Findings indicated that both the legislature and executive have contributed to governance failures, negatively impacting national development. The study emphasized the importance of increasing public participation in budget processes, ensuring access to budget information, and adhering to fiscal discipline to foster national growth.

Onwuka (2022) investigated the empirical effects of budget deficits, inflation, and economic growth in Nigeria, utilizing Wagner and Keynesian theories. Applying the Vector Autoregression (VAR) approach, the study found that deficit financing positively impacts economic growth when sourced externally but negatively affects growth when financed domestically. Additionally, deficit financing contributes to inflation and reduces real interest rates. The study recommended strategic external borrowing while minimizing domestic debt accumulation to sustain economic stability. Omoniyi (2022) explored the impact of budget implementation on Nigeria's economic performance, specifically analyzing the effects of public capital and recurrent expenditures on real GDP. The study found a positive relationship between recurrent expenditure and economic growth, while capital expenditure negatively impacted growth. This suggested that budget implementation processes were flawed. Recommendations included enforcing strict compliance with budgetary procedures and strengthening oversight mechanisms to enhance effective budget execution. Raphael et al. (2021) analyzed budget implementation's impact on Nigeria's economic development using data from the Central Bank of Nigeria (CBN) and the Federal Ministry of Finance. Applying the Auto Regressive Distributed Lag (ARDL) Model, the study found that effective budget evaluation significantly contributes to economic growth. The study recommended increased capital and recurrent expenditures, alongside robust budget monitoring frameworks to ensure proper implementation of large-scale projects.

Okafor et al. (2021) examined the role of budget review in Nigeria's economic development, employing the ARDL Model. Results confirmed that budget evaluation positively affects economic performance. The study suggested the government should enhance its budget monitoring structures and ensure legal compliance in budgetary processes. Ugwuanyi (2021) investigated budget evaluation's influence on economic development using an ex-post-facto research design. The study employed the Ordinary Least Squares (OLS) Model and found that budget evaluation significantly impacts economic growth. The study recommended that Nigeria should increase capital and recurrent expenditures while ensuring efficient budget monitoring and evaluation. Goran (2021) examined the relationship between socio-economic development and life expectancy in five EU accession candidate countries. Using pooled time-series data from the UN and World Bank (1990–2017) and a full information maximum likelihood model, the study found that higher GDP per capita and lower infant mortality rates positively influence life expectancy. These findings suggested that economic stability plays a crucial role in improving public health outcomes. Olukumi et al. (2021) explored the life expectancy-economic growth nexus in Nigeria. Applying an endogenous growth theoretical approach and the fully modified ordinary least squares method, the study found that improved healthcare significantly contributes to economic growth and poverty reduction. The study proposed a minimum life expectancy threshold of 64.4 years as a benchmark for health improvement and economic sustainability.

Elias et al. (2021) assessed the effects of budget implementation on Nigeria's economic development. The study used an ex-post-facto research design, applying multiple linear regression analysis with EViews statistical software. Findings showed that government capital and recurrent expenditures had negative and non-significant effects on real GDP, suggesting inefficiencies in budget implementation. The study recommended strict adherence to due process in budget execution and further research on policy variables affecting budget outcomes. Ugochukwu (2021) analyzed the impact of various government expenditures on economic growth in Nigeria. Using secondary data and the Error Correction Model with Granger Causality Test, the study found that recurrent expenditures on agriculture, health, and education had a negligible negative impact on growth, while debt servicing and road construction expenditures had positive but insignificant effects. In the long run, government capital expenditures on social services negatively affected economic growth, while expenditures on economic services had a positive but insignificant impact. The study recommended prioritizing budget allocations to key sectors like health, education, and infrastructure while adopting fiscal policies to reduce government borrowing and enhance revenue generation. Dare et al. (2020) examined the impact of government spending on Nigeria's economic growth using an ex-post-facto approach. The study found that while certain government expenditures contribute to growth, inefficiencies in budget execution hinder their full potential. Recommendations included enhancing fiscal discipline, strengthening expenditure monitoring, and aligning budget policies with long-term development goals.

Budget Implementation and Educational development in Aka Ibom State

Budget implementation significantly influences educational development in Akwa Ibom State, Nigeria. Despite the government's efforts to allocate substantial funds to the education sector,

challenges persist in translating these allocations into tangible improvements in infrastructure, teaching quality, and overall educational outcomes. A study by Otioro (2023) highlighted that factors such as budget indiscipline, lack of accountability, inadequate legislative oversight, and delays in fund disbursement have adversely affected the attainment of educational services and facilities in the state. These challenges have contributed to inconsistencies in school development projects, delays in payment of teachers' salaries, and inadequate provision of learning materials, leading to a significant negative relationship between budget execution and educational performance (Otioro, 2023). The misalignment between budgetary allocations and actual implementation has resulted in slow progress in the state's efforts to enhance access to quality education.

Further analysis by Umoh (2022) revealed that the education sector in Akwa Ibom State has consistently received budgetary allocations below the United Nations Educational, Scientific and Cultural Organization's (UNESCO) recommended 26% of the total budget. Between 2015 and 2020, these allocations have been on a steady decline, exacerbating problems such as infrastructural decay, overcrowded classrooms, low staff commitment, and diminishing academic performance. In many rural areas, primary and secondary schools suffer from inadequate classroom blocks, lack of teaching aids, and poor sanitary conditions, which further hinder effective learning. Additionally, the increase in student enrollment due to the state's free and compulsory education policy has placed additional strain on the existing educational facilities (Umoh, 2022). The challenges identified in budget execution include poor forecasting and planning, corruption, embezzlement, bureaucratic bottlenecks, and lack of monitoring mechanisms to track budget performance. These factors have contributed to a situation where, despite significant budgetary provisions, the expected improvements in educational service delivery remain largely unfulfilled.

Empirical studies conducted by Essien (2021) also found that one of the critical impediments to effective budget implementation in the education sector is the lack of transparency in fund utilization. The study revealed that funds meant for education-related projects are often misappropriated, leading to incomplete or abandoned projects such as school renovations, construction of laboratories, and provision of ICT facilities in schools. The ineffective monitoring of capital expenditure in the education sector has allowed for the diversion of funds, thereby undermining the government's efforts to enhance learning environments (Essien, 2021). The study further observed that delays in fund releases have had severe consequences, such as disrupting the school calendar, preventing the timely employment of teachers, and hampering the purchase of instructional materials.

Budget Implementation and Infrastructural Development in Akwa Ibom State

Budget implementation plays a crucial role in the infrastructural development of any country such as Nigeria where significant capital expenditures are allocated to enhance key sectors such as transportation, housing, education, and industrial projects. Effective budget execution ensures that allocated funds translate into tangible development outcomes, fostering economic growth and improving the quality of life for residents. However, the extent to which budgets

are effectively implemented in Akwa Ibom State depends on several factors, including financial discipline, project monitoring, political will, and stakeholder participation (Okon & Akpan, 2022).

Akwa Ibom State has consistently prioritized infrastructural development through substantial budgetary allocations. In the 2024 fiscal year, the state government proposed a budget of ₦849.97 billion, with ₦490.91 billion dedicated to capital expenditures. This allocation underscores the government's strategic focus on improving roads, healthcare facilities, schools, and industrial infrastructure to drive economic growth (Ekong & Etim, 2023). The capital expenditure framework aligns with economic theories that emphasize government investment in public goods as a catalyst for sustainable development (Ekanem, 2021). Similarly, for the 2025 fiscal year, the Akwa Ibom State Executive Council approved a draft budget estimate of ₦955 billion, with an impressive ₦655 billion earmarked for infrastructure development (Bassey, 2024). These figures reflect the state's deliberate efforts to accelerate infrastructural expansion and economic transformation.

Infrastructure projects in Akwa Ibom are implemented in alignment with the Sustainable Development Goals (SDGs), particularly Goal 9, which emphasizes the need for quality, reliable, and resilient infrastructure to support economic development. Notable projects include the construction of modern road networks, industrial parks, housing schemes, and educational facilities. The government's commitment to infrastructure development is further demonstrated through partnerships with private investors to enhance the sustainability and maintenance of public infrastructure (Essien, 2023). Additionally, significant investments have been made in renewable energy infrastructure, aimed at improving electricity supply in rural and urban areas, thus boosting industrialization and entrepreneurship (Udoh, 2024).

Several landmark infrastructure projects have been initiated and completed in Akwa Ibom State, reflecting the government's commitment to sustainable development. Among these are the construction and expansion of major roads such as the Eket-Ibena Road, the Ibom Deep Seaport, and the Uyo-Ikot Ekpene dual carriageway. These projects enhance connectivity, ease transportation, and promote economic activities within and beyond the state (Essien, 2023). The state has also embarked on the renovation of key public buildings, markets, and schools. For example, the reconstruction of Akpan Andem Market is aimed at boosting commercial activities, while the completion of the Goretti Secondary School road facilitates access to education for students and teachers (Ekong & Etim, 2023).

Budget Implementation and Health Sector Development in Akwa Ibom State. An Assessment

The government of Akwa Ibom State has consistently demonstrated a strong commitment to improving healthcare services, with substantial allocations made to the health sector. These efforts reflect the state's prioritization of healthcare as a critical area for development, with the goal of providing quality services to its citizens, particularly those in rural and underserved areas. The state government has initiated various programs and projects aimed at expanding healthcare infrastructure, improving access to medical services, and enhancing the overall

quality of care. The Akwa Ibom government has equally prioritized healthcare infrastructure, leading to the establishment of the Ibom Model Primary Health Centres across different local government areas. These centers provide essential healthcare services, reducing the burden on tertiary hospitals and improving access to medical care in rural communities. Additionally, the government has invested in water and sanitation projects to enhance public health outcomes, reflecting the interconnectedness of budget implementation and infrastructural development (Ekanem, 2021). A key area of focus for the Akwa Ibom State government has been the development of healthcare infrastructure. According to Essien (2023), the state has undertaken significant projects to construct and renovate hospitals, clinics, and primary healthcare centers across the state. One of the most notable examples is the ongoing construction of the Ibom Specialist Hospital, a state-of-the-art facility designed to provide specialized medical services to the population. The hospital is expected to serve as a regional center for advanced medical care, reducing the need for residents to seek treatment outside the state. Additionally, several primary health centers have been established and renovated in rural areas, making healthcare more accessible to those living in remote communities. These healthcare facilities are crucial in improving maternal and child health, reducing mortality rates, and ensuring that basic health services are available to all residents.

In addition to infrastructure development, the Akwa Ibom State government has also invested heavily in the provision of essential medical equipment and medicines. This includes the procurement of modern medical equipment for hospitals and clinics, as well as the regular supply of essential drugs to healthcare facilities across the state. These efforts aim to address the problem of inadequate healthcare supplies, which has long been a challenge in many parts of Nigeria. As highlighted by Bassey (2023), these investments are aimed at improving the quality of care, ensuring that medical personnel have the tools they need to provide effective treatment to patients.

Another important initiative has been the expansion of healthcare access through mobile health services. The state government has launched mobile health clinics, which travel to remote communities to provide basic health services, including immunizations, antenatal care, and general health screenings. These mobile clinics have been instrumental in reaching populations that would otherwise have limited access to healthcare, especially in rural areas where healthcare facilities may be few and far between. According to Udoh (2024), the mobile clinics have helped to reduce the gap in healthcare service delivery, ensuring that even the most vulnerable populations can receive necessary care.

Furthermore, the state has made concerted efforts to improve the training and capacity of healthcare professionals. This includes the provision of scholarships and training programmes for healthcare workers, ensuring that the state has a well-trained and competent workforce to meet the healthcare needs of its growing population. The state has also worked to improve the working conditions of healthcare professionals, offering incentives such as competitive salaries and benefits to attract and retain skilled personnel. These efforts are aimed at addressing the shortage of qualified healthcare workers in the state, which has been a persistent issue in the past.

Overall, the Akwa Ibom State government's efforts in healthcare development have been significant, with a clear focus on improving infrastructure, expanding access to services, and enhancing the quality of care. The continued implementation of these initiatives is expected to have a lasting impact on the health and well-being of the state's population, contributing to the achievement of better health outcomes and the overall development of the state.

Budget Implementation in Akwa Ibom State: The Challenges

Despite substantial budget allocations for infrastructure and health projects in Akwa Ibom State, budget implementation faces several challenges that hinder optimal outcomes. A key issue is the state's heavy reliance on public financing, especially for road and infrastructure development, which limits the attention given to other crucial sectors like education and healthcare. Akpan and Udo (2023) argue that the lack of funding diversification, including options like public-private partnerships or international loans, restricts the scope of projects and delays their completion. Furthermore, reliance on oil revenue, which is subject to global price fluctuations, weakens the predictability of project financing, impacting stability in budget implementation.

Bureaucratic inefficiencies also pose a significant challenge to budget implementation. Delays in fund disbursement and prolonged approval processes prevent timely project execution, contributing to cost overruns and disruptions. Bassey (2024) highlights that bureaucratic delays and frequent budget revisions complicate planning and hinder contractors from maintaining project timelines. The political climate can further exacerbate these issues, as changes in leadership often lead to revisions that disrupt the execution of planned projects.

Corruption and mismanagement have been recognized as major barriers to successful budget implementation. Effiong and Johnson (2023) identify budgetary leakages and the diversion of funds as key contributors to the inefficiency of infrastructure projects. Funds earmarked for projects such as road construction or school renovations are often misallocated due to inadequate oversight, leading to incomplete or substandard work. Additionally, inflation and rising material costs add financial pressure, making it difficult for contractors to adhere to initial budgets. Ekanem (2022) notes that the increasing costs of raw materials, particularly cement and steel, delay project completion and exacerbate cost overruns.

The lack of robust monitoring and evaluation mechanisms further impedes effective project execution. Udoh (2024) points out that while monitoring bodies exist, they often lack the capacity to enforce standards, resulting in subpar quality of infrastructure. Poor workmanship and the use of substandard materials lead to premature deterioration of projects, undermining the long-term benefits of public investments. Strengthening these monitoring mechanisms and adopting international best practices in project management could improve the durability and quality of infrastructure.

In addition to these issues, Adekunle (2016) identifies the lack of timely fund releases as a significant obstacle to budget implementation. The reallocation of funds during budget execution and policy shifts often delay the disbursement of resources, further complicating the

delivery of projects. Moreover, insufficient counterpart funding from local governments and poor revenue projections create discrepancies between expected and actual income, making it difficult to achieve the planned infrastructural goals.

In the health sector, delays in fund disbursement, inflation, and corruption have similarly hindered progress. Bassey (2023) notes that slow payments to contractors lead to abandoned projects, while rising material costs make it difficult to stay within budget. Corruption also results in the misallocation of health sector funds, eroding public trust and exacerbating resource scarcity. Effiong and Johnson (2022) emphasize the diversion of funds for personal gain as a primary factor undermining health project outcomes.

The lack of effective project monitoring and inadequate collaboration between state and federal governments further impede the realization of health sector objectives. Udoh (2024) argues that weak oversight and insufficient evaluations result in poor-quality health facilities. Additionally, the failure to secure federal counterpart funds has led to delays in health initiatives, complicating the achievement of the state's healthcare goals (Adekunle, 2016).

Data for Total Budget Sum and Capital Expenditure in Akwa Ibom State from 2015-2023

S/N	YEAR	TOTAL BUDGET (Bn)	CAPITAL EXPENDITURE(Bn)	RECURRENT EXPENDITURE (bn)
1	2015	462.1bn	253bn	94.74bn
2	2016	426.0bn	245bn	92.964bn
3	2017	365.25bn	193.9bn	88.4bn
4	2018	651.500bn	437.674bn	92.697bn
5	2019	672.9bn	447.902bn	97.395bn
6	2020	597.8bn	369.58bn	186.94bn
7	2021	456.2bn	421.4bn	164.5bn
8	2022	587.88bn	324.91bn	261.96bn
9	2023	700bn	355.995bn	344.005bn

Source: Akwa Ibom State Budget Office, 2023.

Theoretical Framework

Fozzard (2001) reported that after over 60 years of searching for a comprehensive theory of budgeting that would resolve the basic budgeting problems, no such theory exists and that it is unlikely that such a theory can ever be formulated. According to him, this search has been thwarted by a problem identified by Key (1940), namely, the impossibility of defining a comprehensive utility function or decision making mechanism that can satisfactorily reconcile the competing claims of different interests for resources across the whole public sector. In the words of the Wildavsky, cited in Hogue (1998), a normative theory of budgeting would be a comprehensive and specific political theory detailing what the government's action ought to be at a particular time. Given that the budget represents the outcome of political struggle, a normative theory of budgeting suggests the elimination of any such conflict over the

government's role in society. Such a theory, therefore, is utopian in the fullest sense of the word: Its creation and acceptance would mean the end of politics (Hogye, 1998:8) The summary of the above is that the search for a grand theory of budgeting is still on going.

According to Premchand (1984), all the approaches to public expenditure management and budgeting have not succeeded in providing a comprehensive theory of public expenditure. Nevertheless, considerable progress had been made in the development of analytical techniques that can support the appraisal of public expenditure decisions and explain the budgetary process (Hogye, 1998; Fozzard, 2001). It was also acknowledged that individual techniques do not provide a satisfactory basis for resource allocation decisions, rather a combination of these techniques so that spending decisions are subjected to the analysis of the underlying rationale for public intervention, the relative cost benefits of alternative interventions and the distributional impact of spending (Pradhan, 1996). In the light of the limitation noted above, this study considers two theories relevant in explaining the relationship between budget implementation and socioeconomic development in Nigeria. David Easton's System Theory of 1965 and Elite Theory While the first System Theory) is a positive theory, the last one (Elite theory) is normative theory

CONCLUSION

The study highlights a significant link between budget implementation and educational development in Akwa Ibom State. It suggests that improving budget execution would boost the educational sector, emphasizing the connection between economic growth and educational advancement. Despite increased allocations from the federation account supporting progress in infrastructure, healthcare, and education, budget implementation in the state faces several challenges.

One key issue is the state's over-reliance on public financing, particularly for infrastructure projects, which has led to neglect of vital sectors like education and healthcare. The dependence on oil revenue makes the state's budget vulnerable to fluctuations in global oil prices, affecting project financing stability. Bureaucratic inefficiencies, such as delays in fund disbursement and slow approval processes, hinder timely project completion, resulting in cost overruns and disruptions. Corruption and mismanagement have been identified as major barriers to effective budget implementation, with funds often diverted or misallocated. This undermines the effectiveness of infrastructure and healthcare projects, leading to incomplete or substandard outcomes. Rising material costs further complicate adherence to original budgets, especially in construction and medical supplies. Additionally, insufficient monitoring mechanisms have resulted in poor workmanship and substandard materials in some projects. The health sector, in particular, faces delays, project abandonment, and rising costs. Corruption and poor financial management erode public trust and hinder progress, while inadequate monitoring and evaluation lead to inefficiencies and deterioration of healthcare infrastructure. Lack of coordination between state and federal governments has further delayed healthcare projects due to issues with securing counterpart funding.

Recommendations

To address delays in fund disbursement and corruption in the health sector, it is recommended that Akwa Ibom State establish a transparent and accountable financial management system. This system should ensure timely release of funds, reduce bureaucratic delays, and implement a robust auditing process. Additionally, strengthening independent oversight bodies, along with adopting international best practices in project monitoring, will improve the efficiency of health infrastructure projects, ensure adherence to quality standards, and enhance the state's healthcare delivery system.

To enhance the impact of education sector allocations, the state should prioritize diversifying funding sources through public-private partnerships and international grants. This approach can supplement government financing and provide sustainable funding streams for educational infrastructure, such as the construction of schools and the procurement of educational materials. Furthermore, increasing investment in teacher training and curriculum development, alongside consistent monitoring of educational outcomes, will improve the quality of education and ensure that investments translate into tangible improvements in student performance.

For the successful completion and maintenance of infrastructure projects, it is essential that Akwa Ibom State implements a more efficient project management framework. This should include clear timelines, proper budgeting, and regular progress evaluations. The state should also promote greater use of alternative financing models, such as public-private partnerships and concessional loans, to reduce dependency on fluctuating oil revenues. Furthermore, improving collaboration between state and local governments will ensure that infrastructure projects are better coordinated and meet the needs of local communities.

In a nutshell, while budget allocations are crucial for educational development, the effectiveness of these budgets in fostering improvements in Akwa Ibom State hinges on disciplined implementation, accountability, and strategic planning. Strengthening institutional mechanisms to curb corruption, improving financial planning, and ensuring timely project execution are necessary steps to bridge the gap between budgetary allocations and actual educational development. Only through these reforms can the state achieve its goal of providing quality education for all and aligning its educational policies with the broader objectives of sustainable development.

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