

## Budget Implementation and Socio-Economic Development in Akwa Ibom State

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### Abstract

*This study examined the influence of the implementation of the annual budget on the socio-economic sector of the state with emphasis on education & health. It was observed that in most states of the federation, the factors responsible for budget failures included but were not limited to budget indiscipline, lack of accountability, inadequate oversight functions on the side of lawmakers, and untimely release of funds, amongst others. It was the objective of this study to establish how the implementation of annual budgets in Akwa Ibom State has impacted the level of secondary and primary healthcare delivery in the State as well as the educational facilities in Akwa Ibom State. To achieve the above objectives, the survey research design was employed to gather data from a large population through the instrumentality of the research questionnaire. Hard data were also obtained from the state's budget office. To explain this study, the Elite Preference Model which is a variant of the Elite Theory was employed. The findings of this study revealed that the implementation of the budget had a significant negative relationship with secondary and primary healthcare delivery and the attainment of educational services/facilities in Akwa Ibom State. Given the above findings, it was recommended amongst others that, as a matter of policy, budget discipline should be enforced in all its three dimensions, namely, numerical discipline, timing discipline and policy discipline. It was also recommended that a target budgeting strategy should be adopted by the Akwa Ibom State government.*

**Keywords:** Budget, development, education, healthcare, socio-economic sector

### Introduction

According to the constitution, the federal and state governments of Nigeria are required to create, propose, and implement budgets at different levels of power on an annual basis. It is abundantly evident that during Nigeria's more than 20 years of democratic history, both the federal and state governments' budgets have been trending towards increasing sums and percentages put aside for both capital and recurring costs each fiscal year. Sadly, it doesn't seem that the development trajectories in practically every sector of our socioeconomic development have reflected this attitude. For instance, Nigeria's ranking remained unchanged at 152nd in the 2016 edition of the African Human Development Index (HDI) published by the United Nations Development Programme (UNDP). Nigeria, number 152 out of 188 nations, was assessed as having inadequate human development (HDI) in 2014, according to the research, with a value of 0.514 (Nwabughio, 2016).

Ensuring that its citizens have access to basic services is a crucial duty that falls on all governments globally. With today's complex society, governments face immense pressure to meet these basic needs, especially in emerging nations where population growth is a concern. Economists like Barnett (2018) and Angelsen & Luckert (2004) have pointed out that although human desires are unlimited, there are only so many ways to satisfy them. That's why effective and responsible management of resources is crucial to ensure they are used wisely.

In a 2020 NBS report, Akwa Ibom State was ranked as having the second-highest rate of out-of-school children in the nation. After Kano State (989, 234), which is in first rank, with 581,800 out-of-school children, follows Akwa Ibom (524, 670). Kaduna State is the third state in the nation with the largest number of out-of-school children. When it comes to the proportion of girls who are not in

school, Akwa Ibom State leads the whole nation. In the second, third, and fourth spots, respectively, are the states of Sokoto, Katsina, and Niger (NBS, 2023). This raises severe concerns regarding the influence that the state budgets' annual expenditures have on the education sector. Additionally, Akwa Ibom State's 2023 budget contains 2.43% earmarked to the health sector. Despite managing to cut under-5 mortality to 49 per 1000, this sector is presently experiencing trouble attracting and maintaining medical professionals for the secondary health care delivery system. In public health institutions, the delivery rate is 49.3%. This suggests that there is still more work to be done in this subject (NBS, 2023). It helps to explain why the bulk of secondary and basic health facilities are in poor shape.

A study by Oniore (2014) supports these concerns and identifies various factors contributing to budget failures in most states, including political instability, inadequate oversight and monitoring mechanisms, inaccurate data usage, inconsistent economic planning and policies, budget indiscipline, lack of accountability, and disregard for input from interest groups during budget preparation. Late release of funds, extra-budgetary spending, and fraudulent manipulation of budget funds have also been identified as contributing factors to the failure of budget goals in many states (Achi, 2013). Thus, this study's goal is to look into how the state's budget implementation has affected education and health throughout the previous five years (2019, 2020, 2021, 2022, and 2023).

### **Objectives of the Study**

- i. To establish how the implementation of annual budgets in Akwa Ibom state has impacted the level of secondary and primary healthcare delivery in the State.
- ii. To evaluate the influence of budget implementation on education on primary and secondary facilities in Akwa Ibom State.

### **Research Hypotheses**

- i.  $H_0$ : The implementation of annual budgets in Akwa Ibom state is not likely to have a positive impact on the level of secondary and primary healthcare delivery in the State.
- ii.  $H_0$ : Budget implementation does not tend to have a positive influence on educational facilities in Akwa Ibom state.

### **Theoretical Framework**

This study is based on Presthus's (1964) Elite Preference Model, a version of the Elite theory. According to Presthus (1964), elitism is a type of decision-making that is marked by a limited number of general or specialist leaders dominating substantial amounts of community issues and low popular participation in them. It is premised on the concept that all political systems are separated into two groups: the governed majority and the ruling minority, and that the elite, or tiny governing minority, chooses the policies that are executed in the society. Overall, elitism means that a privileged few govern. In addition, as Presthus (1964: 337) states: Elitism suggests that one group or a small number of men control the decision-making process, that rank and file access is restricted, that there is little to no pushback, and that the majority of the adult population fails to use its political resources to influence critical choices. It alludes to the propensity for power, which is defined as a group's chance of achieving its aims in the face of resistance, to concentrate in a small number of hands.

Public budgets are viewed, in the context of this research, as policy instruments that need extensive decision-making, which in the case of a developing nation like Nigeria occurs from the top down with little regard for the opinions of the vast majority of the populace. This method of decision-making undermines the goal of the social contract, which established an agreement between the people and their leaders and is related to the creation and execution of the budget, a policy instrument of the government intended to promote good governance, development, and general societal wellbeing. This is because adequate information and data gathering which can only be achieved by eliciting from the

people to represent their genuine demands are necessary for the efficient execution of public budgets at all levels and cannot be accomplished by judgements made in cozy offices. The rationale above is based on the idea that policy results, particularly in developing nations like Nigeria, tend to favour a small minority at the expense of the ruling majority.

Budgets as public policy, according to Dye (2000), represent the interests and ideals of elites rather than the needs of the general population. Thus, elites' judgements of their ideals lead to innovations and changes in public policy. They are often conservative when it comes to maintaining the status quo, thus any changes to the policy will be gradual, revolutionary, or fundamental. In other words, governmental policies are often changed but not always replaced. When circumstances pose a danger to the political system, changes in its nature occur. Under such conditions, elites enact reforms to protect the system and their standing within it. Thus, "enlightened self-interest" is the watchword of the elites. The elites have the duty to the well-being of the people, not the masses themselves. This does not mean that they are swayed by a sense of public welfare. As a result, the elites consider the general public to be mostly ignorant, indifferent, and docile. Rather than elite ideals being shaped by the attitudes of the masses, the elites frequently control popular opinion. As a result, there is top-down communication between the populace and the elites.

## **Review of Related Literature**

### **Budgeting**

Political science, public administration, economics, accounting, and other disciplines have all had an impact on public sector budgeting, which is a complicated, multidisciplinary field (Onuma and Simpson, 2008). Public budgeting has been impacted by each of these disciplines, both practically and theoretically. For example, a politician views the budget as a political tool that allocates funds based on value judgements and through political processes carried out inside a political setting (Hogye, 2002). The budget serves as a tool for decision-making in public administration, helping to establish priorities, define goals and objectives, build operational programmes, and exercise control (Hogye, 2002). This argument holds that the public sector budget is a crucial tool for implementing policy since it allows the government to define its social and economic objectives and steer the economy in the right direction. To put it another way, Bengali (2004) averred that the budget represents the fundamental ideas that guide the economic policies and goals of the government whose execution is expected to achieve desired public goals.

### **Socio-Economic Development**

The idea of socio-economic development appears to have undergone alterations after the conclusion of World War II. Early in the 1940s, it seems that the term's notion and meaning were formed by the ideological difference between the capitalist West and the socialist East. According to Ake (2001), the mismatch between the ideology of development's visible and underlying aims caused the ideology to become problematic for development itself. Nowadays, development is regarded as a movement in cultural norms, a rejection of obsolete economic and social institutions, and a shift in modes of cognition (Stiglitz mentioned in Afeikhena, 2004:207).

The process of improving people's quality of life through increased income, employment, skill development, health, and life expectancy (labour force participation) is known as socio-economic development. It is the process of social and economic transformation influenced by environmental and cultural elements. Consequently, it may be defined as the social and economic growth process that happens inside a community. It is gauged by a range of criteria, including life expectancy, job rates, wealth disparities, and poverty reduction (Abili, 2020).

According to Seer (2003), there are three elements to examine when analysing a state's socioeconomic development: (i) What has been the state of poverty? (ii) What is the present status of unemployment? (iii) How has inequality been faring lately? In a circumstance when all three of these conditions have considerably diminished, socioeconomic development may be considered to have been

accomplished Udoms & Atakpa, 2021). The purpose of socio-economic development is to enhance the standard of living for the majority of people and allow every individual the possibility to fulfil their full potential. As a consequence, the definition makes it apparent that socio-economic development comprises both quantitative growth and structural changes in the economy and society as growth continues. Economic, social, and institutional elements are all incorporated in structural restructuring. Any governmental effort designed to raise the speed of material well-being over what would occur naturally is termed socio-economic development action. It is all-encompassing, embracing every industry, geographic location, and dimension of life and it aspires to achieve both social structural reform and economic growth.

### **Review of Empirical Studies**

Ejumudo & Ejumudo (2020) investigated the problem of budget execution in Nigeria using Delta State as a case study. A descriptive survey, the population of the study consisted of 2383 senior staff members from the Delta State Ministries of Basic and Secondary Education, Economic Planning, Works, Housing, and Finance. The study's sample, consisting of 350 senior personnel from levels 10 through 16, was selected by stratified selection and basic random processes. The budget implementation questionnaire served as a means of gathering data. The data were analysed using chi-square and mean rating. The study's findings showed a strong correlation between Delta State's budget execution, politics of accommodation, lacklustre dedication, lax budget oversight, and corrupt culture.

Agbo & Nwankwo (2021) investigated the impact of budget execution on Nigeria's economic performance. The authors thought that a significant public discussion on the impact of expanding government operations on economic growth was starting to take shape. Nigeria has been augmenting its public expenditure annually, mostly to bolster its economic prosperity. The purpose of the study was to examine how public capital and ongoing expenses affect Nigeria's actual gross domestic product. Utilising information on the variables gathered from the Central Bank of Nigeria Statistical Bulletin 2017, the study used an ex post facto research methodology. Using the statistical programme E-Views, multiple linear regressions were performed on the time series data. According to the study's conclusions, government capital and ongoing spending had a negative and little impact on Nigeria's actual gross domestic product throughout that time. These results imply that there was a breach of due process throughout the budget implementation phase.

According to Reuben & Nwachukwu's (2021) research on budget implementation and rural economic development in the Abia state local government areas of Obingwa and Osisioma-Ngwa, local governments are essential to ensuring that the benefits of good governance are seen in rural areas. Nonetheless, rural development has not progressed quickly enough in the majority of Nigeria over the years, which has increased the gap between income distribution and the rate of poverty. A sample size of 400 respondents was selected using Taro Yamane's formula sample determination from a population of forty thousand, five hundred and twenty-six (401,526) respondents, drawn from ten (10) towns in each of the Obingwa and Osisioma-Ngwa Local Government Areas (LGAs) in Abia State. The study's findings indicated that while budget execution had a significant impact on rural economic development ( $F = 5.394$ ,  $p\text{-value} = 0.021$ ), budget and finance had a negligible impact on rural economic growth ( $F = 0.569$ ,  $p\text{-value} = 0.451$ ). The study also showed that governmental participation, corruption, bureaucracy, and inadequate budgeting tools hinder local budgeting. The study concluded that, given their current circumstances, budget planning and execution are essential to the development of Nigeria's rural areas, which is a major source of anxiety.

The budgeting method was examined in Lasisi (2021) along with its applicability to the Nigerian educational system. The study found that while the demand for education is growing geometrically, the financial resources available to the education sector are becoming scarcer and more competitive, suggesting a systemic mismatch. It stressed that achieving the specified learning aims and objectives at educational institutions required careful financial planning and management on the part of school administrators. The author also emphasised the approach to budgeting that heads of

educational institutions need to follow to comply with the Financial Guidelines and Regulations (FGR) and effectively and safely manage their institutions' financial resources while achieving their educational objectives. It was suggested that the sector get funding for education on time and that the appointed authorities draft, defend, and approve the budget at the appropriate intervals. Correct distribution of budgeted funds for education was required, not only "allocations on papers," as was previously mentioned.

In a research on the impact of budget execution on economic performance in Nigeria, Omoniyi (2022) argued that the issue has long been of concern to the public and that budget execution has a significant impact on the growth and development of the economy in the nation. A significant public debate over the drawbacks of increased government involvement without commensurate rewards or a direct correlation with economic advancement has developed throughout time. The main goal of this study was to ascertain how Nigeria's economic performance from 2010 to 2020 was impacted by the way its budget was implemented. The purpose of the study is to investigate how public capital and ongoing expenses affect Nigeria's real gross domestic product. The study's findings indicate that capital government spending and economic development are negatively correlated, implying that rising capital government spending units will cause Nigeria's economic growth to decline during the analysis. In contrast, recurring government spending units show a positive association with economic growth, implying that a rise in these units will benefit the country's economic growth over the investigated time. These findings suggest that the budget implementation stage entailed a breach of due process.

### **Methodology**

For this study, a cross-sectional survey technique was utilised. A closed-ended questionnaire was employed in this study to acquire the relevant data from the participants. The Ministry of Economic Development's 2018 projected population, which was assessed at 5,451,277 inhabitants for planning reasons, had an annual growth rate of 3.4%. 2,680,687 women and 2,770,590 men were chosen as the study's population (Akwa Ibom State Ministry of Economic Development, 2018). The sample size for this study was determined with the Krejcie and Morgan (1970) formula for arriving at sample size. To this end, the sample size that was used for this study as determined with this formula was 384. The multi-stage sampling technique which involved the stratified and simple random sampling techniques was adopted for this study. This sampling technique allowed for an equal chance of representation of all the elements in the population of the study. For this study, three local government areas (Uyo, Eket and Oron LGAs) were selected for the administration of the questionnaire.

Both primary and secondary procedures were applied in the data collection for this inquiry. The major sources were first-hand information acquired from the copies of a structured questionnaire that were developed on a four-point Likert rating scale of Strongly Agree, Agree, Disagree, and Strongly Disagree options as well as extra formal and informal interactions with respondents and key informants. The secondary sources were all the pre-packaged information and data from published text, credible journal sources, government papers, periodicals, etc.

For this study, frequency counts and percentages were employed to examine all the data received from the field, while the Pearson Product Moment Correlation (PPMC) was applied to test the hypotheses in order to discover the kind of link that exist between the independent and dependent variables. These analyses were employed with the Statistical Package for Social Science (Version 22.0).

**Excepts of Akwa Ibom State Approved Budget (Health and Education) 2019-2023**

Table 1: AKS Approved Budget for Health and Education Sector

Years	Health	Education
2019	14,142,274,850.00	14,333,487,510.00
2020	5,495,072,530.00	4,615,372,790.00
2021	8,510,800,220.00	4,856,830,010.00
2022	24,356,542,080.00	46,522,365,470.00
2023	28,357,156,230.00	50,681,129,960.00

Source(s): Akwa Ibom State Budget Office (2020, 2021, 2022, 2023, 2024).

**Analysis of Akwa Ibom State Health and Education Budget (2019-2023)**

Akwa Ibom State did not perform well in the yearly fiscal performance ranking. In 2020, it was in the 20th position, but it fell to the 24th place by 2021. With 18 other states, Akwa Ibom reduced money spent on capital infrastructure for its people. This drop happened mainly because the state's revenue growth fell and there was less capital spending than operational spending. During the study period, Akwa Ibom got more than 80% of its regular revenue from federal resources. This dependency on federal funds made the state sensitive to changes in federal income with the unstable crude oil prices. Akwa Ibom was not the lowest performer in the South-South region, but it was among 18 states that had trouble handling budget problems caused by the COVID-19 pandemic, which affected the revenue made within the state. Akwa Ibom's revenue fell by 4.94%, from N32.29 billion in 2019 to N30.70 billion in 2020. However, the state's per-person revenue of N4,887 was still above the N4,616 average for all 36 states.

The Ministries of Health and Education got N14.1 billion and N14.3 billion respectively. People need to engage with local elected and appointed officials to check if the state's limited money is being spent on Health and Education.

As of December 31, 2021, Akwa Ibom had a total debt of N249.02 billion making it the seventh most indebted state in the country. However, this was a 1.19% decrease from its previous year's debt of N252.02 billion. While the national average debt per person across the 36 states was N27,316, Akwa Ibom's per capita debt stood higher at N39,648. Known as the "Land of Promise," this oil-rich state has the potential to offer a better life for its people and visitors. Yet, to unlock its potential, it needs to revise its Internal Generated Revenue (IGR) tactics and focus on investing in crucial sectors like health and education.

In 2021, the government allocated N352.27 billion for total spending divided between capital and recurrent costs. Recurrent expenditures, including loan repayments and operating costs, received 56.53% or N199.22 billion, while capital expenditures garnered 43.47% or N153.05 billion. Labour costs hit N54.22 billion, and overhead expenses soared to N82.18 billion. This overhead figure marked an alarming 424.6% increase from the N15.66 billion noted in 2020. The state government needed to focus on this sharp rise to control its growing expenses. Capital spending, which amounted to N153.14 billion, saw a growth of 67.46%. This growth ranked the state fifth in its region and tenth nationwide in terms of the largest annual increase in spending. , education and health capital expenditures were N9.42 billion and N25.83 billion.

Even though Akwa Ibom's debt fell to N233.62 billion in 2021 from N249.02 billion in 2020, a 6.18% decrease, it was still the seventh most indebted state in 2021. This shows that South-South states often borrow a lot. The state's debt grew by 38.91% in the last six years reaching N35, 952 per person. Akwa Ibom ranked third in the debt sustainability index. It had a debt-to-revenue ratio of 69.87% and a debt-to-GDP ratio of 3%. Out of its total income of N334.36 billion, 12.94% or N43.26 billion went to paying off debts.

The budget analysis from the past five years shows that the former government used the state's money for big spending on building things. We should have seen a lot of new structures because of this

money spent. Essential structures for crucial areas like housing, health, and education are still not enough.

**Data Presentation and Analysis**

A total of three hundred and eighty-four (384) copies of the questionnaire were administered of which three hundred and forty-three (343) were retrieved. This gives a return rate of 89.3%.

**Analysis of responses on the Variables**

Table 2: Responses on implementation of budget in Akwa Ibom State

S/N	SA	A	D	SD	Total
1.	212	108	8	8	343
2.	83	182	12	66	343
3.	110	62	101	70	343
4	13	21	113	196	343
5.	11	49	116	167	343
6.	46	84	110	101	343
7.	24	63	135	121	343
8.	75	67	105	96	343

Key: SA: Strongly Agree; A: Agree; D: Disagree; SD: Strongly Disagree.  
Source: Author’s Field Survey 2024.

**Interpretation of responses on implementation of budget in Akwa Ibom State**

Table 2 shows that for item one, 62.5% strongly agreed; 33.3% agreed; 2.1% disagreed; and 2.1% strongly disagreed that budget preparation is an annual exercise in the ministry. The responses for the second item revealed that 24.2% strongly agreed; 52.9% agreed; 3.1% disagreed; and 19.1% strongly disagreed that the ministries contribute to the preparation of the budget annually. For item three, 31.5% strongly agreed; 18.8% agreed; 28.9% disagreed; and 20.8% strongly disagreed that the ministry seeks information from the public for input into the budget-making process. The responses for the next item revealed that 5.5% of the respondents strongly agreed; 7.6% agreed; 32.0% disagreed; and 54.9% strongly disagreed that budget inputs from my ministry are always devoid of political pressures and interest.

The responses on staff development revealed that 2.9% strongly agreed; 12.7% agreed; 35.4% disagreed; and 49.0% strongly disagreed, that their ministry gets funds for budget implementation as at when due. For item six, strongly 12.5% agreed that the ministry gets the funds due to their financial proposals to the government. Accordingly, 21.9% agreed; 34.1% disagreed; and 31.5% strongly disagreed. For the next item on this variable, 6.3% of the respondents strongly agreed that the ministry ensures that the funds meant for budget implementation are released on time for implementation purposes. Moreover, 16.4% agreed; 40.6% disagreed, and 36.7% strongly disagreed. Finally, 20.8% of the respondents strongly agreed, 18.8% agreed, 31.5 disagreed, while 28.9% strongly disagreed that ministries ensure that due process is followed to the later in the budget process.

Table 3: Responses on Healthcare Delivery in Akwa Ibom State

S/N	SA	A	D	SD	Total
9	138	128	48	39	343
10	85	48	127	83	343
11	68	59	131	185	343
12	66	69	109	99	343

Key: SA: Strongly Agree; A: Agree; D: Disagree; SD: Strongly Disagree.  
Source: Author’s Field Survey 2024.

**Interpretation of responses on healthcare delivery in Akwa Ibom State**

The distribution of responses on whether government ministries are still involved in delivering public goods and services to taxpayers revealed that 41.1% of the respondents strongly agreed; 36.2% agreed; 12.5% disagreed; and 10.2% strongly disagreed. Accordingly, 23.4% strongly agreed; 13.8% agreed; 38.5% disagreed; and 24.3% strongly disagreed that the government still makes provision for free medical care for some classes of persons in the society. For item eleven, the responses showed that 17.7% strongly agreed, 15.4% agreed, 39.6% disagreed and 27.3% strongly disagreed that improved primary and secondary health care are provided for the public in Akwa Ibom state. Finally, 18.5% strongly agreed, 19.3% agreed, and 30.9% while 31.3% strongly disagreed that the public gets value for their money when assessing government services like medical care.

Table 4: Responses on educational services in Akwa Ibom State

S/N	SA	A	D	SD	Total
13.	101	110	84	48	343
14.	11	49	110	167	343
15.	24	63	135	121	343
16.	82	60	91	110	343

Key: SA: Strongly Agree; A: Agree; D: Disagree; SD: Strongly Disagree.

Source: Author’s Field Survey 2024.

**Interpretation of responses on educational services in Akwa Ibom State**

The responses on free and compulsory education are presented in Table 4. For item 13, 31.5% of the respondents strongly agreed that free and compulsory education is functional in Akwa Ibom state. Accordingly, 34.1% agreed; 21.9% disagreed; and 12.5% strongly disagreed. It also revealed that 2.9% of the respondents strongly agreed; 12.7% agreed; 35.4% disagreed; and 49.0% strongly disagreed, that more schools and blocks be erected for the success of free and compulsory education in Akwa Ibom state. For the next item on this variable, only 6.3% of the respondents strongly agreed that the state government releases funds budgeted for the Senior School Examination on time. Moreso, 16.4% agreed; while 40.6% and 36.7% disagreed and strongly disagreed respectively on this item. For the last item on this variable, 22.9% strongly agreed; 16.9% agreed; 26.3% disagreed and 33.9% strongly disagreed that more teachers have been employed for the success of the free and compulsory education in Akwa Ibom state.

**Test of Hypotheses**

The hypotheses that were formulated for this study are hereby restated in their null and statistical form for testing:

**Test of Hypothesis 1:**

H<sub>0</sub>: There is no significant relationship between the implementation of annual budgets and secondary and primary healthcare delivery in Akwa Ibom State.

H<sub>R</sub>: There is a significant relationship between the implementation of annual budgets and secondary and primary healthcare delivery in Akwa Ibom State.



Table 5: Pearson Product Moment Correlation (PPMC) analysis on implementation of annual budgets and secondary and primary healthcare delivery in Akwa Ibom State

<b>Correlations</b>			
		Budget Implementation	Healthcare Delivery
Budget Implementation	Pearson Correlation	1	-.712
	Sig. (2-tailed)		.016
	N	343	342
Healthcare Delivery	Pearson Correlation	-.712	1
	Sig. (2-tailed)	.016	
	N	342	343

N= No. of Respondents; Significant at 0.05 significance level

Source: Statistical Package for Social Science (SPSS- Ver. 22.0)

Decision rule: when  $r = 1$ , there is a perfect relationship between the two variables  $x$  and  $y$ . This implies that when  $x$  increases,  $y$  increases. Accordingly, when  $r = -1$ , there is a perfect negative relationship between the two variables  $x$  and  $y$ , hence, when  $x$  increases,  $y$  decreases and vice versa.

The Pearson Product Moment Correlation (PPMC) analysis on the implementation of annual budgets and secondary and primary healthcare delivery in Akwa Ibom State has revealed a high negative correlation coefficient of  $-0.712$ . The implication of the correlation value based on the decision rule is that the relationship between the two variables is negative. This further means that more of this level of budget implementation process will amount to poor secondary and primary healthcare delivery in Akwa Ibom State. Moreover, a  $p$ -value of ( $p=0.016$ ) obtained is less than  $0.05$  ( $p < 0.05$ ) which means that based on the PPMC result, there is a significant but negative relationship between implementation of annual budgets and secondary and primary healthcare delivery in Akwa Ibom State.

In this case, it can be affirmed that there is a significant negative relationship between the implementation of annual budgets and secondary and primary healthcare delivery in Akwa Ibom State. Hence, the null hypothesis that was stated that there is no significant relationship between the implementation of annual budgets and secondary and primary healthcare delivery in Akwa Ibom State is rejected.

**Test of Hypothesis 2:**

H<sub>0</sub>: There is no significant relationship between the implementation of budget and the attainment educational services/facilities in Akwa Ibom state.

H<sub>R</sub>: There is a significant relationship between the implementation of budget and the attainment educational services/facilities in Akwa Ibom state.

Table 6: Pearson Product Moment Correlation (PPMC) analysis on implementation of budget and the attainment educational services/facilities in Akwa Ibom state

<b>Correlations</b>			
		Budget Implementation	Educational services
Budget Implementation	Pearson Correlation	1	-.798
	Sig. (2-tailed)		.012
	N	343	342
Educational services	Pearson Correlation	-.798	1
	Sig. (2-tailed)	.012	
	N	342	343

N= No. of Respondents; Significant at 0.05 significance level

Source: Statistical Package for Social Science (SPSS- Ver. 22.0)

The Pearson Product Moment Correlation (PPMC) analysis on the implementation of the budget and the attainment of educational services/facilities in Akwa Ibom state has revealed a high negative correlation coefficient of -0.798. The implication of the correlation value based on the decision rule is that the relationship between the two variables is negative. This further means that more of such implementation of the budget will bring about more of the poor attainment in educational services/facilities in Akwa Ibom state. Moreover, a p-value of ( $p=0.012$ ) obtained is less than 0.05 ( $p<0.05$ ) which means that based on the PPMC result, there is a significant relationship between the implementation of the budget and the attainment of educational services/facilities in Akwa Ibom state

In this case, it can be affirmed that there is a significant negative relationship between the implementation of the budget and the attainment of educational services/facilities in Akwa Ibom state. Hence, the null hypothesis, that there is no significant relationship between the implementation of the budget and the attainment of educational services/facilities in Akwa Ibom state is rejected.

### **Discussion of Findings**

According to the first hypothesis of the study, secondary and primary healthcare delivery in Akwa Ibom State are strongly connected adversely with the implementation of yearly budgets. This finding means that from a statistical viewpoint, the previous administration's large budgetary commitment to the basic and secondary health sectors has not resulted in the efficient delivery of healthcare to people living in urban areas, particularly those in rural regions. This suggests that there are multiple faults in the state's budget implementation procedure. This conclusion confirms that of Ekhaton & Chima (2015), who evaluated the budget as a vehicle for accomplishing public policy goals and concluded that, in Nigeria, most policies' objectives were not reached because of chronic budgetary failures during the phases of preparation and execution. Several major difficulties led to the failure, including weak planning, delayed application and appropriation, a prolonged bureaucratic system that prohibited money from being delivered, a lack of income, a mediocre execution plan, and most notably, corruption. Similarly, Nwaorgu's (2018) study on the impact of dominant individuals on budget implementations in Nigeria supported the above finding, revealing that the failure of the Nigerian budget can be attributed to improper budgeting procedures, embezzlement, and fraudulent activities, as well as manipulation of budget items both before and after the approval of the annual estimate. According to the author, the findings' long-term repercussions also include Nigeria's persistent underdevelopment, a high prevalence of youth unemployment, poverty, and corruption.

The research undertaken by Ibok & Akpan (2013) on the implementation of PHC in Akwa Ibom State gives support to this work, as it demonstrates that the government has made great efforts in establishing and refurbishing health facilities throughout the state. Additionally, the state's neonatal and maternal death rates have fallen thanks to a government system that gives free medical treatment to babies and pregnant mothers. Despite this, the research also highlighted that the state's PHC implementation has been hampered by various obstacles, including insufficient cash and a lack of capacity on the side of the implementing agency's local government. Above all, inadequate management produced a lack of political will.

The second hypothesis's analysis demonstrated that the state of Akwa Ibom's success in educational services and facilities is strongly connected adversely with budget implementation. This result means that the state of Akwa Ibom's educational budget is not being executed at a level that matches the state's level of educational services and facilities. This result is consistent with the research of Olaoye (2010), who examined the performance of the Nigerian budget and concluded that, on an annual basis, the budget has not performed up to expectations since the embedded process has been left up to the whims and avarice of politicians and bureaucrats.

## **Conclusion**

This study's major purpose was to analyse how the state of Akwa Ibom's socioeconomic development is impacted by the implementation of the budget. The descriptive and survey research approaches were utilised to accomplish this. As a consequence, the research participants were given a standardised questionnaire. Regarding the first hypothesis, it was confirmed that the delivery of secondary and primary healthcare in Akwa Ibom State is greatly influenced negatively by the execution of yearly budgets. The null hypothesis, which stated that there was no relevant association between the implementation of yearly budgets and the supply of secondary and primary healthcare in Akwa Ibom State, was rejected as a consequence of this finding. It is crucial to highlight that despite the state government's best efforts, notably in the areas of child and maternal care, the statistics findings show otherwise, indicating the need for greater work in this area.

The state looks to be slipping behind in terms of educational facilities and services, as figures from Budgit (2023) and statistical evidence suggest that there are still a lot of children in the state who are not enrolled in school, even with the large funds provided for this purpose. This explains why the statistical result confirmed the assumption that there is a substantial negative association between the state of Akwa Ibom's achievement of educational services and facilities and the budget's execution. It also led to the rejection of the null hypothesis, which held that there is no substantial association between the two.

## **Recommendations**

Based on the findings of this study, the following recommendations have been reached:

- i. The government should encourage people to get involved in making the budget. This is because involving those who benefit from government services in making and watching over the budget can help socio-economic growth. The government needs to let important people access information. They need to understand how the budget process works and how they can affect big choices. They also need to know about the budget decisions made after the budget is approved. Plus, there should be ways for them to watch how the money is spent. This makes sure the spending matches the budget plans. This helps make budget planning more participatory.
- ii. We should pay for the building and fixing of healthcare facilities where they are needed most in rural places. Making the infrastructure better lets people get quality healthcare and helps solve problems at secondary healthcare centres. To deal with not having enough medical workers, we need to use money to train and increase the skills of healthcare professionals. We should set up plans to attract and keep good healthcare workers with good pay, chances for career growth, and a nicer work environment. To push for preventative care and lessen the strain on secondary healthcare institutions, the government must also focus on basic healthcare services.

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