African Journal of Interdisciplinary Research and Policy Studies (AJIRPS)

Journal home page: https://ojs.universityedu.org/index.php/ajirps

Article

Evaluating the impact of public budgetary allocations on healthcare, education, and infrastructural development in Anambra State (2020–2025)

Emmanuel Chinedu Okoye
Department of Public Administration, Nnamdi Azikiwe University Awka, Anambra State, Nigeria; chinedu.okoye@unizik.edu.ng

Citation:

Okoye E. C (2026). Evaluating the impact of public budgetary allocations on healthcare, education, and infrastructural development in Anambra State (2020–2025). *African Journal of Interdisciplinary Research and Policy Studies*. 1(1), 45-52.

Received: April 06, 2026
Accepted: May 29, 2026
Published: June 16, 2026

Abstract: This study examined the effect of Public Budgetary Allocations on Healthcare, Education and Infrastructural Development in Anambra State 2020 – 2025. The study used a qualitative research design with document analysis that was based on the Keynesian Theory of Public Expenditure. The population consisted of publicly available official documents such as Anambra State annual budgets, budget performance report and National Bureau of Statistics (NBS) development indicators. Systematic data extraction was carried out and qualitative content analysis used, based on a document analysis checklist validated by the researcher. The results showed that there is a strong infrastructure bias in economic allocation, which climbed from 23% at ₦32.0 billion in 2020 to 55% at ₦235.0 billion in 2023 and 39% in 2025. On the whole, social sectors faced a harsh fiscal constraint in 2023, with education foregoing 3.2% and healthcare 2.4% due to local crisis of security and political distortions. Some social allocations have been restored by 2025, but the continued lack of investment in human capital is still a key development constraint. Based on the findings, it can be concluded that the infrastructure will create short-term growth but the sustainable development will need balanced division of sectors. It suggests the creation of robust subnational public financial management processes and holds strong responsibility mechanisms to ensure that the resources are distributed effectively.

Keywords: Public Expenditure Management, Sectoral Allocation, Budgetary Efficiency, Human Capital Development, Subnational Governance.

1. Introduction

Given the government's prominent role in resource allocation within developing economies, public expenditure management (PEM) is an important policy tool for macroeconomic stability and sustainable development. It includes systematic budget making, implementation, tracking, and auditing procedures to guarantee efficiency, accountability, and transparency in the use of public resources. An efficient management of public expenditure is essential to secure the achievement of basic development goals which include poverty alleviation, extension of infrastructure, human capital building and better living standards. The public spending and social-economic development has gained much interest in the world. It has been claimed that theory (in particular Keynesian economics) suggests there are strong reasons to argue that strategic spending by government can have a beneficial impact on aggregate demand and thus economic growth, especially in times of economic recession. Education, health care, infrastructure, and other key infrastructure sectors in developing countries provide the main structural supports of the country's overall socio-economic development.

Institutional quality and structural reforms are crucial to making public sector budgets effective for economic growth, however. As noted by Celestin and Mishra (2025), the process of translating fiscal plans into concrete growth is extremely flexible in emerging economies, depending on how financial management processes are modernized. In Nigeria, public spending has been a key determinant of the development path, but remains always at risk from political priorities. Ezeudu et al. (2024) note that the dynamics of government budgeting in Nigeria also pose significant constraints; political negotiation or deal-making can sometimes overshadow the development agenda,

*Correspondence: chinedu.okoye@unizik.edu.ng

directly jeopardizing the structural strength of the country's development agenda. Moreover, the connection between financial plans and external economic catalysts is still complicated; Olorunlero (2026) stresses the fact that the public sector budget must be intentionally designed to create an environment that is conducive to attracting external investment, and therefore poor budget performance directly affects external capital accumulation.

A strong divergence in the developmental consequences of capital expenditure and recurrent expenditure is found throughout modern institutional literature in the Nigerian subnational and national macroeconomic context. The principle of capital investment is to generate long-term structural value, of recurrent expenditure is to ensure administrative continuity. Statutory restrictions and debt, however, pose significant constraints on the way these budgets are to be implemented. Olaoye and Alabadan (2024) provide evidence that the mounting effect of the debt burden has a significant impact on public revenue, which in turn affects budget performance, and consequently, the amount of funds that can be allocated to critical and essential capital projects. This fiscal choking mechanism holds the power to crush efforts to implement capital projects despite the approval of expansive budgets even due to debt servicing obligations.

This structural issue is exacerbated by an overall lack of transparency in public institutions. Umoh (2025) clearly illustrates the strong link between accountability of public sector and economic growth, noting that in the absence of robust mechanisms of accountability, public spending does not lead to satisfactory economic growth in terms of GDP. In the absence of strong accountability systems, public money can be siphoned off for non-productive administrative spending. This is evident in the findings of Osmond et al. (2024), who recognise the contribution of public expenditure management to economic development in Africa, but identify structural inefficiencies and systemic waste in the public financial frameworks that hinder the use of capital to produce the desired development outcomes. As a result, the budgetary space is frequently taken up by current expenditure on administration, which does little to promote long-term economic growth or reduce poverty.

The real yardstick of public expenditure management is the tangible results it brings to human and physical resources. In the health industry, new subnational analyses show that funding does not necessarily lead to development. Agwu et al. (2026) state that poor accountability and systemic corruption in primary healthcare is one of the serious subnational governance deficiencies that hinder health service delivery in Nigeria. Budgetary allocations may be sufficient on paper but, with corruption at the local level, facilities in the grassroots are unable to receive the resources. Alawode et al. (2026) examines primary healthcare reforms, and they have seen that autonomy at the local government level is an enabler but is often an impediment because of the lack of institutional capacity at the local level. Additionally, policy implementation in the larger political context should not be overlooked. According to Igechi et al. (2025), the politics of healthcare in Nigeria is largely responsible for the differential and substandard health outcomes across the regions with the implementation of the policies being affected by this politics.

The fiscal management has been forced to adjust to unexpected macroeconomic changes and structural shocks in the education sector. Recently, the Nigerian government has introduced economic reforms, such as the elimination of subsidies, which pose challenges for tertiary education that impact on the administration and planning of education in a radical way (Kemeasuode et al., 2025). Educational development can suffer serious backsliding if education development strategies aren't strategically reallocated. Likewise, investment in physical infrastructure is a continual high-value investment, which is rarely available at the subnational level. Visigah and Nkiruka (2026) evaluate per capita investment in major infrastructure projects, which is important because subnational investment is generally less than the minimum level to sustain physical expansion and this makes states with low per capita investment experience significant infrastructural deficits that limit economic activities.

Public expenditure management is also complex at the subnational level due to the political and security situations in these areas. Samson and Egwim (2026) analyze the process of resource allocation by subnational executives and find that subnational leaders tend to provide unequal amounts of public funding to their constituents, resulting in an overall highly politicized and unequal distribution of public resources that hampers balanced regional development. Anambra State has a high risk of political misalignment further complicated by high localized shocks that can increase fiscal disjoint. For instance, Chinedu et al (2025a) reports the negative effects of herdsmen attacks on farmers food security and safety, which has led the state to divert limited resources from normal developmental activities to handling emergencies.

This is supported by the proliferation of arms which have dampened the social development in Anambra State as revealed by Chinedu et al (2025b) which shows that even the government's spending on safety has taken a toll on their finances, as they are unable to invest funds in other sectors like healthcare, education and infrastructural development, which have a long-term impact. The need for a disaggregated method in government spending is also emphasised by Ejemezu and Ajala (2023), who assert that government expenditure will be effective in the reduction of poverty if government spending on the productive and vulnerable sectors is insulated from the political influence. The motivation for this study arises from the growing concern over how public budgetary allocations in Anambra State have translated into tangible improvements in healthcare, education, and infrastructural development between 2020 and 2025. Although the state has invested substantially in physical infrastructure, particularly road construction and urban renewal projects, questions remain regarding whether comparable attention has been given to human capital sectors such as education and healthcare.

Sustainable development requires a balanced allocation of resources across these sectors to ensure long-term socioeconomic progress. Existing studies in Anambra State have largely focused on educational outcomes, teaching strategies, and student achievement without examining the influence of public expenditure patterns on sectoral development. For instance, studies by Okafor (2019) and Enem et al. (2025) investigated instructional approaches, while Ezeanyagu et al. (2023) examined motivational factors. Similarly, Nneka and Okafor (2013) assessed computer literacy, and Muogbo et al. (2026) explored teachers’ readiness for AI-based instructional tools. These studies provide valuable insights into educational challenges and innovations but do not evaluate the extent to which government budgetary commitments support improvements in education and related social services. Consequently, a significant gap exists in understanding the relationship between public budget allocations and developmental outcomes across healthcare, education, and infrastructure in Anambra State. This study is therefore motivated by the need to provide empirical evidence that can guide policymakers toward more balanced and effective resource allocation strategies for sustainable development.

1.1 Research Questions

1. What is the relationship between budget allocation of Health Services and development of the Health Services in Anambra State?
2. What is the efficiency of the use of public funds on education and its implication on education development in Anambra State?
3. How are infrastructural budget and infrastructural development related in Anambra State?

2. Theoretical Framework

The study was based on the Keynesian Theory of Public Expenditure (Keynes, 1936). The theory is a response to the Great Depression and the shortcomings of classical economics and it suggests that in a free market economy, an economic slowdown is not automatically corrected, thus requiring government intervention through public spending to stabilize and stimulate economic activity. The fundamental principles of the Keynesian framework imply that overall demand private consumption, investment and government spending is the major determinant of overall production and employment. Increased public spending is an important countercyclical measure to plug the economic hole when demand from the private sector is insufficient. It is important to note that Keynes also identifies the multiplier effect, which refers to the fact that an initial injection of public funds can create a chain reaction, leading to an increase in national income and employment that exceeds the initial amount of money provided. For this reason, the theory supports deficit financing in times of economic recession, and considers strategic public investments in infrastructure and human capital as essential enablers of socio-economic development in the long-term.

Therefore, the theory is useful for evaluating the public budget management and sectoral development relationship in Anambra state under analysis. The direct application of budgetary measures in the context of the Keynesian principles of a targeted allocation towards healthcare, education and physical infrastructure, as tools to stimulate the local economy, to generate jobs and to develop human capital. For example, capital investment in roads has a high multiplier, facilitating regional trade and transport services, and capital investment in social services creates a healthy and productive workforce. The application of this theory to the local level however, insists that the actual size of the Keynesian multiplier is dependent on allocative efficiency, and that if institutions are inefficient, resources are misallocated, or corruption is present, these gains in development may be lessened and productive spending may become wasteful consumption.

3. Methodology

The method used in this study was a qualitative research method with a document analysis document analysis model. Document analysis is a process of systematically using and analysing written documents and materials to identify patterns, themes and understandings and to provide empirical evidence to answer research questions or theoretical frameworks as described by Bowen (2023). The design enabled the systematic extraction of relevant information and analysis about public expenditure patterns, budgetary allocation and linkages between public expenditure and socio-economic development outcomes in Anambra State.

The population of the study consisted of all the official working documents on public expenditure and socio-economic development in Anambra State from 2020 – 2025, which are all public documents available in the public domain. This target population specifically includes Anambra State Annual Budgets, Budget Performance Reports, Auditor-General Reports, and formal policy statements of the Ministry of Finance and Economic Planning. In addition, the National Bureau of Statistics (NBS) and the Anambra State Ministry of Economic Planning provided development indicator reports, along with sector-specific reports on education, health, and infrastructure development. These materials were the official records of financial decisions and developmental outcomes and thus offered an authentic basis for investigation. The sampling method used was purposive sampling as there are lots of data available and only materials that are directly related with the objectives of the research were selected. The selection criteria were based on relevance to expenditure management, timeframe (2020–2025), and credibility of the source (recognized institutions or government).

A multi-step, structured procedure was used for data collection, using only secondary data sources. Investigator initially accessed annual budgets, performance and developmental information from authorized government portals and official databases. Relevant information was then extracted with emphasis on: Sectoral allocations, actual budget expenditures, and important socio-economic indicators like healthcare coverage, literacy, physical infrastructure projects etc. The collected data was then grouped into thematic areas.

The main research instrument used was the document analysis checklist, which was designed by the researcher himself in order to ensure systematic extraction. This tool collected key data on specific development indicators, fiscal allocations and metadata to ensure consistency and reliability across the process. The checklist was pre-tested with a small number of documents (2-3) to ensure clarity and comprehensiveness, and to test its validity.

The main data analysis method used was qualitative content analysis, which was used to interpret the collected materials. This included coding of textural data, as well as organizing these codes into thematic clusters: budget support of developmental priorities, and the effectiveness of public spending, following Krippendorff (2018). The analysis culminated with interpreting and comparing the budgetary allocations with socio-economic outcomes to identify critical governance gaps. The findings were presented in a narrative format and tables, charts and graphs were used to enhance clarity.

4. Results

Table 1: Sectoral Budget Allocation (₦ Billion)

Year	INFRASTRUCTURE	EDUCATION	HEALTH CARE
2020	32.0	12.0	8.0
2021	28.0	10.0	7.0
2022	55.0	15.0	10.0
2023	143	8.4	6.2
2024	180.0	25.0	18.0
2025	235.0	50	28.0

Table 1 shows a strong structural skewness in the fiscal priorities of Anambra State in the period of 2020 – 2025. The allocation on infrastructure also increased at an exponential rate, rising from ₦32.0 billion in 2020 to a huge ₦235.0 billion in 2025, which is an aggressive amount of investment in physical capital. On the other hand, spending on the social sector dipped significantly in 2023, with funding for education declining to just ₦8.4 billion, and that for health dropping to ₦6.2 billion. While a massive rebounding of the two sectors was reported by 2025, education reached a ceiling of ₦50.0 billion and healthcare reached ₦28.0 billion, both sectors have been consistently overlooked by Nigeria's focus on massive investment in physical infrastructure.

Table 2: Sectoral Percentage of Total Budget (%)

Year	INFRASTRUCTURE	EDUCATION	HEALTH CARE
2020	23%	9%	6%
2021	23%	8%	6%
2022	32%	9%	6%
2023	55%	3.2%	2.4%
2024	44%	6%	4%
2025	39%	8%	5%

The relative resource distribution in Anambra State from 2020 to 2025 is clearly shown to be very unbalanced as revealed in Table 2. Infrastructure always had the highest percentage share of the budget, rising significantly from 23% in 2020 to a high of 55% in 2023. The substantial growth pushed social sectors to a very low level in 2023, putting education at minus 3.2% and healthcare at minus 2.4%. The data shows a consistent policy approach that emphasizes building infrastructure rather than investing in human resources, although a slight shift back in spending priorities was made by 2025, with education now being 8% and healthcare 5%.

4.3 Trend Analysis

4.3.1 Infrastructure Expenditure

The allocation for infrastructure was the highest in the budget over the years. Allocation increased significantly from ₦32 billion(23%) in 2020 to ₦235 billion(39%) in 2025. Expenditure had a modest rise from 2020 to 2021, but saw a significant rise from 2022 onwards, reaching its peak in 2025. The biggest growth was in 2023, with infrastructure spending at 55% of total spending. This development is a conscious shift from a government policy of focusing on economic growth through infrastructure investment, especially the building of roads, urban development and industrial growth.

4.3.2 Education Expenditure

The expenditure on education has a mixed trend with slight decline from 2020 (₦12bn) (9%) to 2021 (₦10bn) (8%). Increased moderately in 2022 (₦15bn)(9%). It dropped significantly in 2023 (₦8.4bn)(3.2) due to the change in focus to infrastructure. Recovered strongly in 2024 and 2025, reaching ₦50bn(8%) in 2025. When expressed as a percentage, the amount allocated to education was not that high (3%–9%), suggesting that education was not the main concern in the years prior to the increased focus in later years but rather an issue that was addressed as well.

4.3.3 Healthcare Expenditure

The relative stability of healthcare expenditure from 2020 to 2023 (6%) indicates that the sector was not a priority for rapid growth but was still provided for, generally with the aim of delivering the basic services.

4.4 Comparative Analysis

4.4.1 Sectoral Dominance

Infrastructure had the largest share of funding in all years; it had the highest share in 2023, which was significantly higher at 55%. This shows that the state has embarked on an infrastructure based development approach, despite the improvements in other sectors.

4.5 Economic Development implications:

The observed trend in expenditure has important implications for the trajectory of development in Anambra State. First, investment in infrastructure becomes a significant contributor of economic growth through better transport, which enhances the local economic activity and the attractiveness for external investments. Second, the significant increases in education funding, especially following the fiscal dip in 2023, directly improve workforce quality and human capital development, but the prior years of underinvestment in education may have hindered general educational advancement. Lastly, healthcare remained fairly stable on the absolute level to guarantee provision of basic services, but proportion to the total budget stays at a low level and is a significant restriction. This persistent and structural shortfall puts at risk the population's long-term health and the strategic capital needed to expand medical care on a broad scale and in the future.

5. Discussion

The findings indicate that much of the fiscal priorities between 2020 and 2025 in Anambra State were skewed in favour of infrastructural investments, with obvious neglect of human investments. Infrastructure allocation grew from ₦32.0 billion (23%) in 2020 to a whopping ₦235.0 billion (39%) in 2025, peaking at 55% of the total budget in 2023. This process of aggressive capital policy orientation is consistent with the fundamental tenets of Keynes (1936) that public capital formation serves as a powerful instrument to stimulate aggregate demand and create economic growth. In related research, Olorunlero (2026) agrees with the conscious prioritisation by saying that strong public budgets can be effective drivers of structural growth and foreign direct investment. While balanced financial growth is the concept, Visigah and Nkiruka (2026) caution that this can lead to high fiscal pressures for various subnational jurisdictions if not done properly.

The infrastructural domination was stark and put a visible pressure on the social sectors in particular, in 2023, education recorded a massive drop to ₦8.4 billion (3.2%) while healthcare recorded a drop to ₦6.2 billion (2.4%). This was in line with Ezeudu et al. (2024) who state that the politics of subnational budgeting often leads to severe misallocations of sectoral resources. The systemic imbalance that is seen here is profound, and this was clearly done for short-term political gain at the expense of the long-term good of the public. This is confirmed by the study by Samson and Egwim (2026) which showed how resources are often allocated in favour of one political agenda at the expense of balanced development through the executive actors. Moreover, the fiscal constraint encountered in this period corresponds with the findings of Olaoye and Alabadan (2024) that an institutional debt burden hinder baseline budget performance of a government and its ability to generate revenues.

Localised security and economic crises also worsened the extreme social sector declines in 2023. The redirection of funds away from social services during these years supported Chinedu et al (2025a) which attributed this shift in financial resource under the influence of external shocks, like herdsmen activities, to the subnational governments' to crisis containment. Similarly, Chinedu et al (2025b) report that the increasing proliferation of arms has a huge negative impact on the social development of the nation as governments are forced to concentrate on the management of security threats and not on investing in the social development of the country. Despite these declines, funding for education bounced back robustly to ₦50.0 billion (8%) by 2025. The discovery aligned with Celestin and

Mishra (2025) who concluded that the process of target-driven budgeting reform is crucial to reinvigorate real economic growth in emerging markets. On the contrary, Kemeasuode et al. (2025) state that structural changes such as the current subsidy withdrawals have imposed an extreme strain on administration and planning in education, which has made it hard to sustain steady progress.

Healthcare expenditure grew to ₦28.0 billion (5%) by 2025, but the low proportion of healthcare spending was still a major constraint on expanding medical services. This structural constraint agrees with Igechi et al. (2025) who note that political manoeuvring significantly skews policy implementation in healthcare and lowers health outcomes. Likewise, Alawode et al. (2026) point out that the healthcare reforms fail in most cases due to local institutional obstacles. Finally, this low resource utilization was consistent with the work of Agwu et al. (2026) who note that poor subnational governance and accountability directly affects the delivery of healthcare. Thus, as Umoh (2025) and Osmond et al. (2024) have argued, robust public financial management and firm accountability mechanisms are crucial to ensure that this growing share of the budget is effectively used to achieve real and sustainable human development.

6. Conclusion

The study also established that public expenditure management has a paramount role to play in socio-economic development and for Anambra state to achieve a balanced socio-economic development status, sufficient attention needs to be accorded to the education sector which is the key sector that liberates the people from ignorance, unlike the obtainable, as it is. The health sector which plays a vital role in the conservation of human lives has also been a victim of underfunding, adequate attention should be paid to it to improve the quality of life of the people and to play a significant role in the promotion of social and economic development of the state. In other words, an unequal sectoral allocation, particularly the underfunding of the education and the health sector may hinder balanced development. In this study, it is recommended that:

This study commends the government Administration for not neglecting infrastructural development of the state, but provision to maintain the infrastructures should be made. It is also recommended that proper attention should be given to the educational sector, because the sustainability of the sustainable developmental steps taken by the government. Healthy work force is productive work force and for the Government to become more productive, it needs to focus on the health care of its citizens.

References

Agwu, P., Orjiakor, C., Odii, A., Ogbozor, P., Hutchinson, E., McKee, M., Onwujekwe, O. and Balabanova, D., 2026. Poor Accountability and Corruption in Primary Healthcare in Nigeria: Subnational Governance Deficiencies Matter. *Health Systems & Reform*, *12*(1), p.2630426.

Alawode, G. B., Ajibola, A. R. A., Afolabi, O. R., Nkwain, C., & Alawode, K. A. (2026). An enabler or a barrier: implications of local government autonomy for effective primary health care (PHC) reforms in Nigeria. *The Pan African Medical Journal*, *53*, 30.

Celestin, M., & Mishra, S. (2025). Public sector budgeting reforms and their impact on economic growth: Lessons from developed and emerging economies. *New Perspective: Journal of Business and Economics*, *8*(1), 99-118.

Chinedu, O. E., Benjamine, A. V., & Hossan, O. O. (2025a). The impact of Herdsmen Activities on farmers' safety and food security in Anambra State Nigeria (2017–2022). *Journal Arbitrase: Economy, Management and Accounting*, *3*(02), 1-10.

Chinedu, O. E., Chris, U. C., & Sunday, O. N. (2025b). The Impact of Arms Proliferation on Social Development in Anambra State Nigeria (2017–2022). *Journal of Public Policy and Local Government (JPPLG)*, 75-80.

Ejemezu, C., & Ajala, R. B. (2023). Government expenditure and poverty reduction in Nigeria, 1986-2022: A disaggregated approach. *African Journal of Stability and Development (AJSD)*, *15*(1&2), 25-56.

Enem, E. S., Enemuo, C. J., & Okafor, T. U. (2025). Effect of technological gamification on upper basic education students' achievement and interest in computer studies in Awka Education Zone. *South Eastern Journal of Research and Sustainable Development (SEJRSD)*, *18*(1), 67–83.

Ezeanyagu, N. D., Opara, F. M., & Okafor, T. U. (2023). Motivation and self-esteem as predictors of secondary school students' achievement in biology in Awka Educational Zone of Anambra State. *UNIZIK Journal of Educational Research and Policy Studies, 16*(2), 219–228.

Ezeudu, T. S., Fadeyi, T. J., & James, T. (2024). The politics of government budgeting and its implications for development in Nigeria. *Journal of Public Administration*, *6*(1), 20-33.

Igechi, O. G., Efanodor-Obeten, H. O., & Atoe, K. (2025). The politics of healthcare in Nigeria: an analysis of policy implementation and outcomes. *Salus et Scientia*, *1*(1), 14-26.

Kemeasuode, E., Onome, A., & Ifeanyi, A. C. (2025). Tertiary Education and Economics Reform of Subsidy Removal in Nigeria: Implication for Educational Administration and Planning. *Journal of Social Science*, *3*(1), 82-95.

Keynes, J. M. (1936). *The general theory of employment, interest, and money*. Palgrave Macmillan.

Muogbo, U. F., Okafor, T. U., & Umezulike, F. M. (2026). Teachers' readiness and competence in integrating AI-based educational tools in computer studies classrooms in Nnewi Education Zone, Anambra State, Nigeria. *STEM Journal of Anambra STAN, 6*(2), 72–81.

Nneka, R. N., & Okafor, T. U. (2013). Assessment of science teachers' level of computer literacy and usage in colleges of education: Implication for global competitiveness. *African Journal of Education, Science and Technology, 1*(1), 250–258.

Okafor, T. U. (2019). Effect of Polya's problem-solving technique on the academic achievement of senior secondary school students in physics. *European Journal of Physics Education, 10*(1), 38–48.

Olaoye, F. O., & Alabadan, D. N. (2024). Effect of Debt Burden on Public Revenue and Budget Performance in Nigeria. *African Banking and Finance Review Journal*, *13*(13), 63-80.

Olorunlero, S. S. P. (2026). Public Sector Budget and Foreign Direct Investment in Nigeria. *International Journal of Social and Economic Development*, *2*(2), 36-46.

Osmond, O. N., Akamike, J. O., & Ihugba, O. A. (2024). Public expenditure management and economic development in Africa. *Journal of Economics and Allied Research*, *9*(1), 64-73.

Samson, T. P., & Egwim, A. I. (2026). Governors and resource allocation in Oyo State, Southwest Nigeria: do the incumbents favour their constituencies?. *Regional & Federal Studies*, 1-26.

Umoh, E. (2025). The Impact of Public Sector Accountability on Economic Growth: A Study of Public Expenditures and GDP Growth in Nigeria (2000-2022). *The Impact of Public Sector Accountability on Economic Growth: A Study of Public Expenditures and GDP Growth in Nigeria (2000-2022)(March 13, 2025)*.

Visigah, P., & Nkiruka, L. O. A. E. (2026). Assessment of the Per Capita Investment in Key Infrastructure Development in Rivers State, Nigeria. *International Journal of Research and Innovation in Social Science (IJRISS)*, *10*(2).