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PUBLIC BUDGETING AND FISCAL IMPLEMENTATION: EVIDENCE FROM EDUCATION AND HEALTHCARE DELIVETY IN SOUTHEAST ZONE, NIGERIA BETWEEN 2015-2025

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ABSTRACT

This study examined public budget and fiscal implementation: effects on education and health delivery in Southeast zone, Nigeria between 2015-2025. The main objective of the study is to assess the extent to which approved budgetary allocations have proportionally translated in the improvement of service delivery with special focus on education and health sectors. The study adopted a survey design. Theoretically, the study was anchored on Incremental budgetary theory propounded by Wembledon 1968. Data was obtained from both primary and secondary design methods. A total sample size of 400 was selected from the study area using both purposive and Taro-Yamani 1967. Both mean score and standard deviation were used to answer the responses on the public budget and fiscal implementation on education and healthcare delivery in the study area while Regression was used to test the two hypotheses at the 0.05 level of significance. The findings revealed that poor monitoring and evaluation mechanisms, the consistent discrepancies between the approved allocation and the actual released expenditure and poor fiscal implementation has seriously undermines service delivery resulting in declining in quality education and healthcare delivery in Southeast zone. The implication of these findings suggests poor monitoring and evaluation fiscal implementation undermines service delivery. In light of the above, the paper recommended that should timely release of the budget allocation to enable the concerned ministries to effectively execute their programmes. There is the need for effective reform to enhance the monitoring and evaluation mechanisms on budget and fiscal implementation. Also, that performance based budgeting systems should be adopted to improve fiscal implementation in the Southeast zone.

KEY WORDS: Public Budget, Fiscal, Implementation, education, Health, Delivery, Southeast and Nigeria

INTRODUCTION

Globally, budgeting and fiscal implementation remained the fundamental tools of management and socio-economic development of the modern states. Budget and fiscal implementation is like working tools to both public and private sectors. Budgeting serves as policy instruments through which government priorities are

articulated across all sectors including education, road network, electricity, healthcare services, pipe born water, security food security including information technology (ICT). Fiscal implementation on the other hand involves the translation of the budget allocations into actual expenditures and tangible development in the form of results or outcomes (Ajayi and Ekundayo,2019). Budget and fiscal implementation is crucial because it acts as compass which directs the modern business organization especially the public sector economy (Adah & Akogu, 2019). A credible budget implementation requires that approved appropriations are released on time and spent on intended purposes which lead to results (Nwokwu & Ajah, 2018).

Universally, fiscal relation to the economy involves the allocation of responsibilities for expenditure and powers to raise revenue by different levels of government (Nchuchuwe & Adejuwon, 2015). In Nigerian, fiscal relations are well entrenched in her constitution. In like manner, fiscal implementation is control and regulate by laws of the federation. For instance, the Nigeria budget process consists of budget development, approval, execution and as well as monitoring and evaluation (Agi, 2021). The general need for budget implementation is to ensure that government achieved its policies and programmes. Budget serves as a tool for transparency and accountability in governance. It is on this premises that beginning of every fiscal year, the President's budget proposal outlines the government's plan such as revenue, expenditures, politics, economy, social welfare, and other anticipating needs. Emenonye (2025) explained that the formulation of budget by that government is to take future funding opportunities into account that will be spent at a stable level considering the present and anticipated economic situation(Agi,2021).

In developed countries such as U.S.A, UK,China, France, Canada etc the budget execution rates are always between 95 to 100% (Adebayo,2024). While among the developing countries like Nigeria, budget execution rates are always between 50/60% thereby creating gaps between the budget appropriation and the actual release for expenditure (Adebayo, 2021). It is important to note that several reforms like the Treasury Single Account and GIFMIS, have been initiated by Nigerian government yet, record suggested that there has been persistence gaps between plans and outcomes in Nigerian public sectors particularly in education and health sector (Nchuchuwe & Adejuwon, 2015).

Undoubtedly, education and health sectors are widely recognized as the pillars of human capital development and socio-economic transformation of any country. By implication, investment in these sectors enhances productivity, reduces poverty, creates job opportunity, and improves the overall standard of living (Adah and Akogu, 2019). To this end, these sectors require more resources to enhance service delivery to the generality of average Nigerians and to promote research through formal education which is necessary for improving knowledge and skills in these crucial sectors. This brings us to the primary need for the development of the tertiary institutions among third world countries. Though, the argument among scholars has been that, while the lower levels of education such primary and secondary schools) provide the foundation and rudiments for learning, the tertiary level provides the individual the opportunity to acquire specialized knowledge and appropriate skills for his personal development and society at large (Adevbiele,2019). Contrary to the above, available record suggests that both education and health sector has faced several challenges ranging from infrastructural decay to insufficient manpower, inadequate funding and policies inconsistency (Agi,2017).

In recent time, the issue of public budget and fiscal implementation in Nigeria remains a serious concern. Record indicated that budget execution rate between 1999 to 2015 average was between 60% to 50% of the appropriated capital funds which often has been associated with late or delay in release and diversion of the funds (Nwosu and Orji,2023). Adegbami and Osungboye (2019) pointed out that budget process and fiscal implementation have been a problematic due to a mismatch between assigned responsibilities and tax-raising powers as well as resource allocation among the tiers of government in Nigeria (Ajayi & Ekundayo,2019). Interestingly, studies indicate that from 2015, Nigeria annual budget has risen from 4.49 trillion to 54.99.trillion approximately 55 trillion as at 2025. Equally, it is on record that budget allocation to education from 2015 to 2025 stood at # 11.96 trillion while health sector got # 10. 33 trillion within the same period, Federal Government Appropriation Acts and Budget Office Publications (FGAABOP,2025). In spite of above, budget allocation to these critical sectors, evidence suggested that no significant result have been achieved sectors thereby leading to critical investigation as to determine the issues responsible. In the light of the foregoing, the four points question that is begging answers concerning the public budget and fiscal implementation in education and healthcare sector are:

> *What are the availability of budget allocation to educational and health sector? What are the accessibility of the budget allocation to education and health care sector? What is the level of utilization of budget allocation to education and healthcare sector and what are the sustainability of budget allocation to education and healthcare sector in Nigeria?*

Agbo & Nwankwo (2021) argue that the main challenge lies in gaps between the approved appropriation and actual release funds to the sectors particularly education and health sector in Nigeria.

In Nigerian education and healthcare delivery has clearly contradicts homogenous budget allocation as revealed in different studies. In educational sector, Nigeria currently has about 1.8 million out of school children; which has described as the highest in the world today, and above figure, 10,2 million are of primary school age while 8.1 million are of junior secondary school age children attend school regularly. Three quarters of school children between 7-14 years of age cannot read simple sentence nor solve basic arithmetic. In like manner, the adults' literacy stands at 61.2% with about 19% gender gap against women (Ajibola, 2024). The school completion rate for primary school is about 58% indicating that many that got enrolled do not finished.

In the health sector, Nigeria's health system has been defined as out-of- pocket expenditure, meaning unaffordable and inaccessible to most vulnerable majority who the vulnerable. Record indicated that health expenditure accounts to about 77% of the total health spending, only about 2.2% of the households in Nigeria have health insurance (Ajibola, 2024). The health outcomes remain poor and low. In Nigeria, maternal mortality rate is about 28.5% of the global maternal deaths attributed to low skill birth attendants (Adebayo, 2021). Skilled birth attendance is about 46% and antenatal coverage is about 63% while neonatal mortality has barely stuck at 41% deaths per 1000 live births. The doctor to population rate maintained 2.9 per 1000 in Nigeria which far below the World Health Organization minimum of 10,000. The issue of japa syndrome has equally accelerated in the country with about 6000 doctors leaving between 2024/2025 alone (Ajibola, 2024).

In the southeast of Nigeria, comprising Abia, Anambra, Ebonyi, Enugu and Imo state, the situation reflects both the national trends and regional peculiarities. The southeast geographical space of Nigeria, the ancestral home of Igbo people. The Igbo of southeast zone is known for its industriousness, competitive and individualistic enterprising (Agbo, *et al,*2021).The available evidence indicates that schools including primary, secondary and tertiary institutions have not fair better at all level. In the area of infrastructure, most of the public schools at all level lacked adequate classroom block as the recent increase in school enrollment has resulted in overcrowding classrooms. The available teachers are not enough to teach the students (Nwisu and Obi, 2022). Most often, one teacher would be handling 300 to 400 students in single venue. Currently, modern education cannot be effectively implemented without modern technology and facilities, yet most schools in the southeast zone especially those in the rural lacked modern technologies and facilities (Adebayo, 2021).

Studies indicated that some communities does not have an established schools and this often many led tomany school age been denied education due to the fact that no school while some communities, it takes more than 15 to 20 kilometers to see any government established school (Ebere,2019). The implication is that the standard of education continued dropping and declining with greater percentage drooping out of school, particularly in the southeast zone of Nigeria (Nwisu and Obi, 2022). Most public schools at all levels are lacking the basic infrastructure, learning materials and inadequate qualified teaching staff which has been attributed to the low enrollment among school age children in the zone Ajayi & Ekundayo, 2019). In some cases, school would over crowded with no commensurate teaching staff particularly in science courses such as mathematics, physics and chemistry subjects.

Similarly, the health sector has faced with structural and systematic challenges. There acute shortage of manpower, inadequate infrastructure, under funding. Record indicated that state government allocation to health sector is less than 10% of their annual budgets which below 15% of Abuja declaration target (James and Abba, 2025). There is no doubt that the deplorable condition of education and healthcare sectors in southeast zone demands a systematic investigation thus, this paper sought to critically examine the relationship between the public budget and fiscal implementation on education and healthcare sectors service delivery outcomes in the southeast geopolitical zone, Nigeria.

Statement of Problem

Right from 2015 to 2025 in Nigeria, available records revealed that there has been a consistent increase of budget allocation in public sector, particularly in education and health sectors which are widely recognized and regarded as critical sectors. Record shows that Nigeria's annual budget moved from 4.9 trillion to 54.99 approximately 55trillion naira between 2015/2025. Also, the record further revealed that budget allocation to education and health sectors stood at #11.96 trillion and #10.33 trillion respectively in the same period yet, available evidence suggested that education and healthcare delivery particularly in the southeast zone has remain poor and low in all measurable indicators. For instance, the number of school age children dropout are increasing, most of the public schools is characterized inadequate infrastructure such as classrooms, low standard of libraries and laboratories still equipped with outdated books and learning materials. Teaching staff very inadequate and the highly trained among them already abandoned teaching profession due to poor salary and unfovourable working conditions thereby accelerating the rate of drop-out-of school among the students in southeast zone.

In health sector, the story appears the same in the southeast zone. The healthcare service remain poor and low in all indices. Infrastructure and facilities are inadequate such that impoverished citizens living in the rural area with illness cannot access or afford healthcare service, the medical personnel are very few to render the healthcare services to the people especially at the rural area where the majority of the citizens are located in the zone. Maternal mortality is increasing in the southeast zone due to inadequate of skilled birth attendance. Both drugs and the necessary medical equipment, the senior medical doctors and nurses, lab scientists are not always available to render their services to the people. Most of the existing health centers are filled with junior staff and unskilled medical personnel who are not properly trained handle serious health challenges. In light of the above, the arguments among the writers and the general public appear to have centered on the implementation of public budget. Budget execution rate seems to be low, the appropriated capital funds are often delay in release or diverted into personal pulse.

Objective of the study

The main objective of the study is to examine public budget and fiscal implementation on education and healthcare delivery outcomes in Southeast Zone of Nigeria between 2015-2025, while the specific objective are:

(i) To examine whether budget and fiscal implementation has affect education and healthcare delivery in Southeast Zone

(ii) To ascertain the extent to which budget and fiscal implementation has improve education and healthcare performance in Southeast Zone

Hypotheses

$H0^1$: Deduction from budget appropriated has not negatively affect the progress of education and health sectors in Southeast Zone

$H0^2$: Inadequate allocation has not negatively affected educational and healthcare performance in Southeast Zone between 2015-2015

Conceptual Clarification and Theoretical framework

Concept of Budget

Budget is a fundamental to public finance and governance. A budget is generally defined as financial plans that outline the expected revenues and expenditures over a period of time usually one fiscal year. Budget serves as a tool for economic planning, resources allocation and control in both public and private sectors (Ohaegbulem and Chijioke,2023). Historically, the term "budget" could be traced to French word "bougette" meaning a leather bag use to carry financial documents. Overtime, it evolved to represent government financial statements. In modern usage, a budget reflects the policy priorities and developmental goals of a government. In public sector, a budget is more than a financial statement. It is a policy instrument that communicates government intentions regarding taxation, spending, and socio-economic development.

According to Emenonye et al. (2025), the Nigerian budgeting process consists of budget development, approval, and execution, as well as monitoring and evaluation. A fundamental idea in resource allocation is budget formulation. In support of this, Nwiado and Deekor (2020) noted that, in Nigeria, the President's budget proposal outlines the government's plan such as money, politics, economy, social welfare, and other areas. Ameh and Aluko (2019) in their studies provided an explanation of formulation of budget by stating that the government needs to take future funding opportunities into account that will be spent at a stable level considering the present and anticipated economic situation, the sectors for funding, the initiatives and programs to be financially backed, the spending priorities of decision makers and thus the interests that can be supported, along with tasks that may be performed by the other stakeholders. In addition, (Njioku, Agwu, and Yusuf, 2023) opine that when creating a budget, government should take its macroeconomic policy as well as global economic events, future prospects, income policy, and inflation patterns into account.

After the budget has been formulated, approval is crucial. The president submits the prepared budget and the document that goes with it to the National Assembly for review. When the National Assembly approves the budget, the submitted budget, also known as the appropriation bill, becomes an appropriation act (Njioku, *at el*, 2023). After enactment and approval, comes the implementation phase. At this point, funds obtained through taxes are used in accordance with statutory authorization (Aka, 2021). The federation's Accountant-General is given permission by the minister of finance to utilize the consolidated revenue account to make the scheduled financial allocations (Ajoloko et al., 2021). Budget monitoring entails on-going or sporadic evaluation of program execution, appraisal of delivery, and resolution of recognized problems Emenonye, *at el,*2025). Monitoring should focus on ensuring that money released for particular initiatives is being utilised as intended. It ought to look at how much the government spends on purchases and construction projects. It should also assess the effectiveness and efficiency of government initiatives. Ameh & Aluko (2019) argued that evaluation

should focus on the appropriateness of a government program or project in relation to the stated purpose by taking resource efficiency into consideration.

Budget Implementation

Budget allocation and fiscal implementation especially in education and health sectors has remained serious concern to the generality of Nigerians. With the geometrical progression of budget allocation to education and health sectors in Nigeria, most citizens has expected positive results but the revise is the case which has become source of worry to average Nigerians. For instance, from 2016, total government expenditure on health decreased to - 0.802% (Adegboyo, Keji & Fasina, 2021). More so, total government expenditure on education stood at 31.7% in 1986, and it decreased to -32.3% in 1991, it increased to 247.9% in 1996 (UNESCO,2023). Though, it decreased to -11.58% in 2001, But in 2086, 2011 and 2019 total government expenditure on education is 37.64%%, 68.45% and 2.69% respectively (CBN, 2020).

This persistent underfunding reflected the structural weakness in fiscal implementation. Findings have indicated that there is always gap between the budget allocation and the actual release to the sectors (Yusau and Okwechime, 2025). For instance, report revealed that only 61.9 % of the state's budget allocations to health sector in 2024 were actually released for expenditure which actually demonstrated a significant gap between budget provisions and actual expenditures in the country (World Bank (2020). On the other hand, Nigeria's education rose significantly from 602 billion in 2019 to about #1.59 trillion in 2024 yet, the impact of the huge budget has yielded the expected results as school enrollment, infrastructure and learning outcomes remained poor at all levels of education particularly in the southeast zone of the country (Njioku, *at el*,2023). The government expenditure on health sector equally indicates incremental increase reaching over #1.3 trillion in 2024 though, represents only about 4-5 % of the total national budget which was far below the 15% benchmark under the Abuja declaration (World Bank, 2022).

Budget implementation however, entails identifying the standards of goods and services required to satisfy societal demands using the political system, economic analysis, and long-term development plan goals (Adegboyo, *et al,* 2021). In order to serve as a catalyst for achieving her objective, the government develops a budget in the form of public policy (Yusau, *et al* 2025). Budgeting is a methodical process, and that should be recognized. Budgets are a key tool in financial administration because of their methodical character (Dzigbede, *at el*,2023).

Following this, the budget office develops a more comprehensive framework for the budget and issues a circular to all ministries, instructing them to prepare their estimates in line with established budgetary principles (Njioku, *at el*,2023). Once the ministries submit their estimates, the budget office reviews them critically, making necessary amendments to ensure consistency with fiscal priorities and policy objectives (Dzigbede, Pathak and Muzata,2023). The revised estimates are then consolidated into a single document known as the Consolidated Revenue and Expenditure statement, which is forwarded to the President for consideration and approval. Upon approval, the President presents the budget to the National Assembly in the form of an appropriation bill (Aka, 2021). The National Assembly deliberates on the proposed budget and, where necessary, invites ministries and other relevant agencies to defend their budgetary proposals.

Budget Implementation and Healthcare Sector in Nigeria

To improve the prosperity and well-being of Nigeria's over 250 million populations, a robust and meticulously structured health sector plays a crucial role. The 2014 National Health Act categorises Nigerian health system into three distinct levels (Dzigbede, *at el*,2023). At the tertiary level, there are federal government-operated institutions like teaching and specialist hospitals, federal medical centers, as well as private clinics and hospitals. The secondary level involves state government-run entities such as general hospitals, private clinics, and hospitals. Finally, the primary level comprises local government-run establishments, including community-based care, primary health centers, and comprehensive health centers (Olu-Adeyemi and Okajare, 2020). Given Nigeria's federal structure, the health system is further divided into federal, state, and local government responsibilities. The federal government assumes key roles in disease surveillance, drug regulation, vaccine management, research and the training of health professionals (World Bank, 2022).

Additionally, it manages teaching hospitals, psychiatric facilities, orthopedic hospitals, and medical centres N1.48tn—comprising N1.34tn for the Federal Ministry of Health and Social Welfare and its 126 agencies, and N145.63bn for Service wide Votes—was allocated to the health sector for the 2024 fiscal year (Olu-Adeyemi, *at el* 2020). The 2024 health sector budget of N1.48tn constitutes 5.15% (IMF, 2023). This reinforces the position that 23 years after, the federal government is yet to meet the 15% Abuja declaration of 2001 which recommends that 15% of the total government budget be allocated to health. N771.56bn (or 57.5%) is expected to be spent on personnel, N21.76bn (1.6%) on overhead expenditure and N542.95bn (41%) on capital projects. This is distinct

from the 2023 Health sector budget, which had an allocation of N1.08tn for the Ministry and its agencies and N1.16tn for the total health sector, the latter which included allocations to Service Wide Votes United Nations development Programmes (UNDP,2023).

Situational Evaluation of Healthcare Delivery in Nigeria

Nigeria's health sector grapples with a myriad of challenges that, if not addressed promptly, could exacerbate the overall impact on the nation. Foremost among these issues is the glaring inadequacy of health infrastructure (Ohaegbulem, *at el*,2023). The International Trade Administration notes in a report that Nigeria's healthcare infrastructure remains underdeveloped, lacking modern medical facilities, and its healthcare indicators rank among the lowest in Africa. With one of the fastest-growing global populations, marked by 5.5 live births per woman and an annual population growth rate of 3.2%, this fundamental hurdle hampers the advancement of health system service delivery in the country (Arikawe,2022).

This shortage in infrastructure further cascades into related challenges, notably the insufficient supply of health workers nationwide. Over the past decade, Nigeria has witnessed a significant exodus of professionals to foreign countries, particularly in the medical field (Gombe & Alkali, 2024). The National Association of Nigerian Nurses and Midwives (NANNW) reported the staggering departure of approximately 75,000 nurses from Nigeria between 2017 and 2023 alone (Gombe & Alkali,2024).The ITA report also shows that the shortage of medical professionals is dire, with only about 35,000 doctors available against the required 237,000, as per World Health Organization (WHO) figures. The massive brain drain contributes to an annual loss of at least $2 billion to medical tourism, according to the Nigerian Medical Association (NMA) (Nchuchuwe & Adejuwon, 2015). The increase rate in the "Japa Syndrome" has been blamed on poor remuneration in Nigeria to more attractive compensation abroad, and security challenges, each posing distinct obstacles to the health sector (Arikawe,2022).

As highlighted earlier, the country's health funding falls short of expectations, and its utilisation lags significantly (Arikawe, 2022). Accessibility of quality healthcare remains a challenge in rural areas, vulnerable groups, and underrepresented communities nationwide (Gombe & Alkali, 2024). Sanitation and hygiene issues exacerbate the spread of preventable diseases, while challenges such as malnutrition, maternal and child mortality, and infectious diseases further compounded the sector's struggles (IMF,2023). In attempts to address the myriad of challenges carefully articulated above, the Coordinating, the then Minister of Health and Social Welfare launched a four-point agenda anchored on improving governance, improving population health outcomes, unlocking healthcare value chain and improving health security(Gombe, *at el,* 2024).

Situational Evaluation of Education in Nigeria

Education is undeniably the cornerstone of growth and development for any nation, and Nigeria is no exception. Over 30 years ago, it was claimed that the social rate of return was highest for primary education, followed by secondary and then tertiary education (Adevbiele, 2016). Since then, it has been demonstrated that "the average payoff to education is higher in less developed countries than in advanced countries (IMF, 2023). In fact, it was found that in less developed countries, the rate of return to human capital is much higher, when compared to the rate of return of physical capital (Appah and Coleman, 2021). However, the journey towards achieving a robust and effective education system in Nigeria has been marred by myriad structural challenges that demand urgent attention (Arikawe, 2022). Access to quality education is another pressing issue in Nigeria, hindering the country's progress in innovation, growth, and prosperity UNESCO,2023).

Outdated textbooks, a lack of interest among educators in staying current with their professions, and a digital literacy gap further contribute to the quality gap between Nigerian and international students (Adevbiele, 2016).The neglect of these essential elements denies students the hands-on experience required for a well-rounded education (Arikawe,2022). Adebayo (2024) argues that education sector in Nigeria has consistently faced the challenge of insufficient budgetary allocation (Arikawe,2022). Combining the 2024 education sector budget with the Service Wide Vote budget for education of N74.44bn and adding the budget for the Tertiary Education Trust Fund (TETFund) of N700bn, we have a total budget for education to the tune of N2.36tn. Compared to the 2023 total budget for education of N1.09tn (the latter which includes the Service Wide Vote education component of N470bn, the TETFund refund of N12.9bn and the TETFund allocation of N248bn), the 2024 total education budget is higher than the previous fiscal year by N1.27tn. Considering the sheer number of federally funded Secondary Schools, Colleges of Education, Polytechnics and Universities, this is not surprising. The combined 2024 Personnel budgets for the foregoing institutions is a staggering N719bn.

Budget Approval and Educational Policy in Nigeria

The current total funding to the education sector falls short of the 15% - 20% target recommended by UNESCO for education budgets, as well as below the recommendation to allocate at least 4% to 6% of GDP to education, (UNESCO, 2015). As it stands the 2024 total education allocation sits at 8.2% of the total budget and

barely 3.3% of Nigeria's 2023 GDP (about N47.8tn (NBS, 2024]), even with the inclusion of funds from UBEC & TETFUND through statutory transfers. Nevertheless, the government is actively channeling investments into initiatives aimed at sustaining the tertiary school enrolment rates in the country this year. Notably, the recently approved student loan from the supplementary budget of 2023 is being integrated into the present year's budget to further support these efforts (Aka, 2021).

Budget Approval and fiscal implementation on Education and Healthcare Service in Nigeria

The persistent gap between the budget approved and its implementation in public sector particularly in education and healthcare sectors has remained one of the major challenges confronting public financial management and national development in the country (Gombe, *at el* 2024). Annual budgets are designed as a document that articulates the government priorities and allocate resources and derived socio-economic development. This disconnects between what is proposed and what is executed has significance implication for governance both in service delivery and economic growth, particularly in key sectors such as education, health sector and infrastructure. The budget implementation gap in Nigeria's public sector reflects a mismatch.

Table 1: The Budget and Allocation to Health Sector between 2015- 2025 in Nigeria

S/N	Year	Budget Allocation #	(%)	Actual Amount	(#)Spent	(%)
1	2015	28. 7billion	6.15 %	15.2 billion		53 %
2	2016	28. 7billion	5.83%	33.3 billion		53 %
3	2017	51. 3billion	4.24%	42.6 billion		65 %
4	2018	71 1billion	4.59%	25.5 billion		60 %
5	2019	46. 5billion	5.17%	23.2 billion		55 %
6	2020	46. 5billion	5.17%	93.8 billion		50 %
7	2021	194. 0billion	5.57%	87.3 billion		48 %
8	2022	134. 7billion	4.77%	40.4 billion		65 %
9	2023	134.9 billion	3.44%	65.4 billion		30 %
10	2024	434. 8billion	4.87%	65.4 billion		15.6 %
11	2025	218.0 billion	5.75%	36 million		-0 %

Source: Budget Office of the Federal Republic of Nigeria from 2015-2025 published

The table above shows the amount of budget allocation and the actual amount released to the health sector in Nigeria from 2015 to 2025.

Table 2: Budget Allocation to Educational Sector Between 2015-2025 in Nigeria

s/n	YEAR	Allocation	Percentage	Actual Spending	Percentage (%)
1	2015	392.0 bn	7.9%	3.04 billion	9.26 %
2	2016	396.0 bn	6.1%	**2.24**	**6.65 %**
3	2017	550.0 bn	7.1%	**2.10**	**6.12 %**
4	2018	606.0 bn	7.04%	**2.49**	**5.94 %**
5	2019	620 bn	7.65%	**2.40**	**5.85 %**
6	2020	691.0 bn	6.5%	**2.15**	**5.13 %**
7	2021	724.5 bn	5.7%	**2.33**	**5.14 %**
8	2022	1,600.0 bn	5.4%	**2.25**	**4.30 %**
9	2023	1,340.0 tri	8.2%	**1.56**	**3.65 %**
10	2024	1.600.0 tri	7.5%	**1.50**	**3.61 %**
11	2025	2.600.0 tri	8.5%	**2.00**	**3.63 %**

Source: Budget Office of the Federal Republic of Nigeria from 2015-2025 published 2025

The above table indicates Nigeria's education funding with normal increase allocations

Education has been the hallmark of national development yet has faced serious challenges especially in the area of infrastructure gaps, poor funding and uneven access to the majority of the people. For instance, record indicated that Nigeria has the highest rates of out-of-school children globally, with millions attending formal schooling due to poverty, and cultural norms (Olure-Bank & Usman, 2018). In the Southeast, though comparatively has attainment higher than in many of the Northern regions with more women reporting secondary and tertiary institutions. However, findings from various studies revealed that the quality and completion rates of education in the region still lag due to poor funding; dilapidated facilities, low quality or shortage of teachers coupled the disruptions from insecurity in some localities Agbo and Nwankwo, 2021)

Healthcare Delivery in Southeast zone

Over the years, the Nigerian healthcare systems has faced chronicle challenges resulted from several factors such as inadequate funding and neglect especially in the rural area in Nigeria (Strata,2025). Inadequate of

infrastructure, shortage of well-trained medical personnel. National annual budgets and expenditure to the healthcare systems in Nigeria has remained poor and low relative to the World Health Organization and Abuja recommendation of 15-20 percent of country's annual budget (Appah, 2019). Most of the public healthcare centers operating in Nigeria lacked the essential medical personnel, infrastructure and equipment for effective service delivery particularly in the rural areas (Agbo, and Nwankwo,2021). In the Southeast zone, access to quality healthcare varied widely between the urban and rural area (Arikawe, 2022). The provision for Primary Health Care are provided in every local government with Health Care Coordinator, usually a senior nurse who has responsibility for delivering primary health care and coordinating health care facilities within the Local Government Area. These primary health care facilities in most other countries have grown to be fully fledged hospitals and often serve as secondary referral centres for community nursing (The Guardian Nigeria, 2025).

However, in reality, there is little evidence to show for healthcare delivery at the grassroots despite the progressive increase allocations to this sector. For instance, studies conducted on 30 local governments, 252 public primary health facilities, and over 700 health care providers was carried out in the states of Kogi and Lagos in 2002, revealed that inadequate health personnel, irregular payment of salary as the major challenges to primary healthcare (Ugomma,2023). In Nigeria, most of the ones established have become decrepit (Tunde, Adebayo and Marumo, 2024). Those health institutions situated within the urban area are better off in terms service delivery to the citizens than the rural area where health facilities are poor or under sourced Maternal and child healthcare due to limited access to antenatal delivery and emergency services, thereby resulting in high records of maternal and infant mortality in the region (Strata, 2025). The government programs such as the Midwives Services Scheme aimed to place skilled birth attendants in underserved communities in attempt to reduce mortality but due to poor implementation the challenges continue on the increase (The Guardian Nigeria, 2025). The provision health care service in southeast zone has remained a serious concern particularly at the rural area where the majority of the people are located. Healthcare centres are very few, and the available ones are not even equipped to serve the people (Appah, 2019).

Most of the health centers in the study area do not always have drugs, the health professional like senior resident doctors and Nurses are not always available due to the fact that most of them usually operate from the urban where there is enough infrastructural facilities to rural area (Andrew and Meili, 2018). This situation has not only worsened the health living of the rural people but has been attributed to the increase of death rate among the rural dwellers. To illustrate, more than 60% of women in urban areas delivers with some trained qualified health personnel as against 25% in rural areas (Africa Development Indicators, 2016). There are also shortages of health professionals at the primary healthcare level. This can be arguably attributed to the low funding of healthcare at the local government level, thereby responsible for low payments of health personnel (Ugomma, 2023). More so, the shortage of health personnel especially southeast zone remained serious challenge. With the federal government being the ultimate funder of training, many health personnel are not encouraging to stay in the private health sector due to lack of professional development.

Standard of Education in Southeast Zone

Education has been the hallmark of national development yet has faced serious challenges especially in the area of infrastructure gaps, poor funding and uneven access to the majority of the people. For instance, record indicated that Nigeria has the highest rates of out-of-school children globally, with millions attending formal schooling due to poverty, and cultural norms (Olure-Bank & Usman, 2018). Although, southeast comparatively has attainment higher than in many of the Northern regions with more women reporting secondary and tertiary institutions. Yet, studies revealed that the quality and completion rates of education in the southeast region still lag due to some factors such as poor funding; inadequate facilities, shortage of teachers and the disruptions from insecurity in some localities (Arikawe, 2022).

Amade and Oyigebe (2024) pointed out that for any programme to achieve its goals there should be wide range of participants of stakeholders. In Nigeria, the greater percentages of the population are located in the rural areas, who do not have access to quality facilities in their schools, which posed challenge to the success of educating Nigeria child at the rural communities especially in the Southeast zone. In the same vein, Dzigbede (2023) confirmed that apathy and parental poverty also affect the process of educating Nigerian child especially in the rural areas, as it determined those that attend school, how long to stay in school as well as chances of completion the school or not, rural families and less privileges suffer from school attendance i.e late coming, truancy to mention but a few. Akomolafe and Bello (2019) asserts that, it is not rare in rural Nigeria to see cases of 100 pupils under a teacher or pupil sitting under trees outside the school building because of lack of classrooms, majority of primary schools lack water, electricity, and toilet facilities, for example on average, there is only one toilet for 600 pupils in the rural primary schools in Nigeria, Africa Development Bank (ADB, 2022). For instance, one of the major functions of Local Government is to see that education at the grassroots level is adequately maintained; to improve the quality and standard of education at the rural area (Amade, *at el*,2024). Though, some

of the schools operating within the urban area received better attention in terms of physical infrastructures while those in the rural area are dilapidated and deteriorated in the whole of southeast zone (Akamobi and Unachukwu,2021). Most of the schools operating in the rural area lacked classroom, furniture, laboratory, library sports facilities are not provided and has contributed to undermine the standard and quality of education in rural area within the southeast zone of Nigeria (Adegboyo and Fasina,2021). The general condition of tertiary institutions was characterized by instability occasioned by incessant strikes especially by members of the Academic Staff Union of Universities (ASUU), Non Academic Staff Union (NASU), Academic Staff Union of The overall implication is that the core objectives of establishing these institutions is hardly been achieved. Students spent 7 to 8years in 4years programme as a result incessant strikes by the ASSU (Agbo & Nwankwo,2021). This has resulted in producing a half-baked workforce that lacked confidence and knowledge to look within and make a mark in an area of human endeavour (Dzigbede, *at el,* 2023). World Bank (2020) pointed out inadequate of modern facilities, the use of obsolete methods in teaching, incessant strikes and administrative hiccups as the major hindrances the advancement of education system in Nigeria This is unlike the case in Singapore, Korea and other advanced knowledge economies (Ahmodu and Salaam,2022). Though, in recent time, record revealed that more women are getting education in Nigeria when compare to the past decade but yet, number of women who can go beyond secondary school especially in northern, states has remained low. More than 67.3% of Nigerian women are illiterates (Adegboyo, *at el*,202). The rate of school dropout is steadily increasing and it is worst among girls than the boys. Ahmodu, Egbewole and Salaam(2022)noted that most recent available national MDGs progress report states that in Nigeria, the gross enrolment ratio for the boys has remained consistently higher than that of girls by over 10% with a male: female ratio of 55.9%:44.1% (Dzigbede, Pathak and Muzata,2023). At the level of secondary enrolment, girls have a much higher dropout rate such that by terminal class only 48.83% reach senior secondary school. Consequently, only 39.7% of female students graduate from universities and 37.54% from polytechnics.

Table 1: The Budget Allocation to Education and Health Sector in Southeast zone between 2015- 2025

S/N	Year	Education Budget #bn	Actual implementation #bn	(%)	Health Budget #bn	Actual Implementation bn	# (%)
1	2015	120-150	70-90	55-60 %	60-80	30-45	50-55 %
2	2016	130-170	80-100	58-62 %	65-90	35-50	52-56 %
3	2017	150-200	95-120	60-65 %	80-110	45-60	55-58 %
4	2018	180-230	110-150	62-66 %	90-130	50-70	55-60 %
5	2019	200-260	130-170	63-68 %	110-150	65-85	58-62 %
6	2020	220-300	140-190	60-65 %	120-180	70=/-100	55-60 %
7	2021	260-350	170-240	63-68 %	140-200	85-120	58-62 %
8	2022	300-420	200-290	60-65 %	180-260	110-160	60-65 %
9	2023	350-500	230-340	63-68 %	220-320	140-200	60-65 %
10	2024	400-600	260-400	65-70 %	260-380	160-240	60-65 %
	2025	500-700	330-470	65-70 %	300-450	180-280	60-62 %

Source: Budget Office of the Federal Republic of Nigeria from 2015-2025 published

Empirical Review

Ejumudo and Ejumudo(2021) studied budget implementation and public sector performance in Nigeria. The main objective of the study is to examine the challenges of budget implementation in Nigeria using a descriptive survey design involving ministries such as education, finance and planning. The findings revealed that budget implementations the key sectors like education and health is constrained by bureaucratic inefficiencies, corruption and poor monitoring systems. The study further identified that delays in fund release significantly reduced effectiveness of sectorial programs effectiveness. The study concluded that institutional reforms and strict monitoring mechanisms are essential for improving fiscal implementation.

Nchege and Okpalaoka(2022) studied healthcare financing in the southeast Nigeria. The main objective of the study is to examine the rate of iniquities in health care financing across southeast Nigeria using cross-sectional data and dogum-gini coefficient decomposition techniques. The study revealed there is a significant disparities in health financing across states of southeast zone and gender groups indicating uneven fiscal implementation of health budgets in southeast states of Nigeria. The findings indicated that inadequate government spending and poor distribution mechanisms contribute to weakens healthcare delivery in the region. The study therefore

concluded that improved fiscal allocation and necessary to enhance healthcare outcomes in southeast region of Nigeria.

Ojujimba and Ehi (2018) studied capital budget implementation in Nigeria. The main objective of the study is to empirically investigate the implementation of capital budget techniques placing emphasises on the budget capital implementation techniques programmes performance. The results indicate that only about 51% capital expenditure of the budget capital has been implemented indicating a significant gaps between planned and actual spending. The study highlighted that sectors such as education and health are most affected by poor capital budget execution. The study therefore, concluded that weak linkage between budgeting and implementation undermines development outcomes particularly in human capital sector in southeast region of Nigeria.

Akano and Salawu (2020) examines budget implementation and human capital development in Nigeria. The main objective is to determine the relationship between the budget implementation and human capital development in Nigeria using the autoregress distributed Lag (ARDDL) Model with data from 2003- 2019.the results showed that budget implementation and health has a positive development in the short run, but the impact is weakened by inconsistent implementations. The study concludes that effective fiscal implementation is critical to improving education and healthcare delivery in southeast region of Nigeria

Sekamand (2012) examined government spending on education and healthcare delivery in Nigeria. The study employed (OLS) to evaluate the effectiveness of government spending in these critical sector. The findings revealed that government expenditure in these sectors has been largely inefficient and ineffective due to poor monitoring and evaluating mechanisms. The study therefore recommended for the adoption of performance based budgeting systems to improved implementation outcomes in Nigeria particularly in the southeast region

The impact of government policies on the economic growth of Nigeria was examined by Adegboyo (2021) using time series data from 1981-2018. The authors used multiple regression analysis and concluded that fiscal policies, such as government expenditure and taxation, had a significant impact on economic growth in the country. The research revealed that the implementation of government policies improves GDP growth. However, the study also concluded that fiscal deficits had an impact on the performance of the Nigerian economy. The authors recommended the use of government policies for the sustainable economic growth of the country.

Agbo and Nwankwo (2021) examined the impact of budget implementation on the economic growth of Nigeria using secondary data from 1990-2019. The authors used ordinary least squares regression and concluded that the budget performance ratio and capital budget implementation had a significant impact on economic growth measured by GDP. The research revealed that the budget implementation level in Nigeria was very low and averaged 60% annually. In a study by Ahmodu et al. (2022) on the analysis of educational budget allocation and its impact on economic growth in Nigeria from 1990-2020, the researchers used the autoregressive distributed lag (ARDL) model. The findings indicated that educational budget allocation had a positive effect on economic growth in Nigeria in the long run but had a low effect in the short run. The study concluded that there was a need to increase educational budget allocation in Nigeria to enhance economic growth.

Theoretical Framework

This work is anchored on the resource constraint Theory propounded by Herbert, (1947).According to Herbert in his work on entitled Administrative Behaviour based on the idea that organizations and government operate under conditions of limited resources while facing numerous or competing demands. He pointed out that resources such as revenue, manpower and infrastructure are not always adequate available therefore, the decision-makers must make choices in budgeting and allocation by prioritization and utilization of the available resources. There is government that could have enough resources to satisfy all the societal demands; budget is fundamentally about tradeoff, therefore, efficiency and prioritization are the essential for the achievement of government policies. In the public sector administration, particularly among the developing countries including Nigeria, resources constraint arises due to limited revenue base. Depending on one single source of revenue while the population of the country has maintained consistent increase like Nigeria case becomes serious challenge to the government and the entire society.

The resource constraint theory maintained that organization operates with limited financial resources and therefore, must be allocated efficiently to achieve maximum outputs. The relevance of the theory to this study is in the fact that it adequately explained budget inadequacy in education and health in Nigeria faces poor allocations in the critical sectors. Resource Constraint Theory provides a framework for the understanding why gaps exists between budget and the actual allocation released for the implementation of education and health sectors in Southeast zone in particular and Nigeria in general.

Methodology

The study adopted the survey research design. The survey design is the most appropriate to this study base in the fact that it allows the researchers to collect data from the stakeholders regarding to their opinions, perceptions

and experiences on the public budget and fiscal implementation on education and healthcare delivery in the southeast zone. Southeast is made of five states including Abia, Anambra, Ebonyi, Enugu and Imo State. Multi-stage sampling technique was adopted in the study. Multi-stage is considered to be the most appropriate due to the number of states and institutions involved in the study. In selection of the sample, in the first stage, five federal Health tertiary institutions and five federal universities were selected; in the second stage, five general hospitals were selected across the southeast zone and also, five secondary schools were selected across the zone. Thereafter, twenty (20) persons were carefully selected from each institution thereby bringing their total number to 400 which is adopted as the sample size in the study. The total twenty government institutions selected across the southeast zone for the study. This method guarantees equal representation from all the five states in southeast zone. Both primary and secondary data were utilised in the study. Primary data was generated through structure interview questionnaire. Mean score and standard deviation was used to determine the perception of the respondents on public budgeting and fiscal implementation in Nigeria though focused on education and healthcare sector in southeast zone. Data analysis was performed using mean and standard deviation to present the data generated from the study. The criteria were calculated as follows:

$$\frac{4+3+2+1}{4} = 2.50$$

Decision: mean score above 2.50 was upheld and mean score less than 2.50 were rejected in the study, while Regression Analysis was used through SPSS version 2.30 to test the two hypotheses at 0.5 level of significance. In testing the hypotheses, and validating or nullifying the hypothesis. The null hypotheses were rejected in instances where the SPSS p-values were less than alpha (0.5) and t calculated greater than the table's t-value otherwise, alternative hypotheses were accepted. Moreover, decisions regarding individual variables were based on their respective p and t values, as demonstrated in the SPSS coefficients output.

Results

The total of (380) four hundred questionnaire administered, 360 (93%) were returned, 20 (7%) could not been retrieved. Therefore, out of 360 questionnaires returned indicated that, 230 representing (64 %) were males while 130 representing (36%) were females in the study. This implies that majority of the respondents were males. Also, it was discovered that the respondents fall between the age bracket of 18 to 22 years 120 representing 43 % of the respondents, between 23 and 27 years 80 representing 29 % of the respondents while those between 28 and above years were 80 representing 29% of the respondents in the study. Finally, the study shows that 115 respondents representing 41% had secondary education while 165 of the respondents representing 59 % had tertiary education in study.

Table: Responses on whether incessant deduction of budget allocation has to education and healthcare sectors has negatively affected educational and healthcare performance in southeast zone between 2015-2015

S/N	ITEM	N	Mean (X)	Std. D	Remark
1	Budget allocation to education and healthcare are always released on right time in the southeast zone	360	1.7237	.92743	Rejected
2	Fiscal implementation between education and healthcare sector are always transparent in Zone	360	1.8789	1.03556	Rejected
3	Budget allocation to education and health sectors are always adequate to enhance public service in the southeast zone	360	1.9737	1.03976	Rejected
4	Incessant deduction and diversion of budget allocation does not affect human capital on education and health sectors in southeast zone	360	2.1868	1.10137	Rejected
5	The nature fiscal implementation on education and health has not affected the programmes of the sectors in the southeast zone	360	1.9789	1.08216	Rejected
6	The nature budget and fiscal implementation does not posed challenge to manpower in education and health sectors in the southeast zone	360	2.1000	. 99630	Rejected
7	Political interferences has always constitutes challenges to				

S/N	ITEM	N	Mean (X)	Std. D	Remark
	the release of budget allocation to education and health sectors in the southeast zone	360	2.1474	1.03723	Rejected
8	Inadequate monitoring of fiscal implementation does not pose challenge to provision of education and healthcare in the southeast zone	360	2.5474	81566	Rejected
9	Delay in release of budget allocation do posed to education and healthcare services in the southeast zone	360	2.5553	.90708	Rejected
10	The approved allocation and implementation has reduced the rate of infant and maternal mortality has reduced in southeast zone	360	1.8474	1.05664	Rejected
	Total Ground Mean Scores		21.6207		Rejected

Source: Field Survey, 2026

From the table above, the option 1, which sought to know whether budget allocation to both education and healthcare are always adequate to implement the needs of the people in the southeast zone had mean score of 1.7237 while standard deviation is .92743, indicated that budget allocation to both education and health sectors are not always implemented to the needs of the people in the study area. In item 2 it was reviewed that the mean score is 1.8789 while the standard deviation is 1.03556 revealed that budget allocation are not always implement to achieve the goals of the government in both education and healthcare sector in southeast. In item 3, it was indicated that the mean score is 1.9737 while the standard deviation is 1.03976 which also shows that allocation to both education and health sectors are not always enough to provide adequate services to the people in the southeast zone. In item 4, result indicated that the mean score is 2.1868 while the standard deviation is 1.10137 shows that approved budget allocation to education and health are not always released timely. Also, in item 5 the mean score is 1.9789 while the standard deviation is. 1.08216, which shows that budget for education and health sectors are always enough to provide adequate services to the people in the southeast zone. More so, in item 6, the mean score is 2.1000 while the standard deviation is 99630 which agreed that budget allocation for education and health sectors are fully revealed and utilized in the southeast zone, in item 7, the s indicated that the mean score is 2.1474, while that standard deviation is 81566 indicated that political interferences has always constitutes challenges to the release of budget allocation to education and health sectors in the southeast zone. Similarly, in item 8, the result indicates that the mean score is 2.5474 while the standard deviation is 81566 showing that poor and weak budget implementation has hindered the progress of education and health care delivery in the southeast zone. Also, in item 9 the mean score is 2.5553 while the standard deviation is 90708, which shows that corruption and political interferences are the major setback for the implementation of education and healthcare services in the southeast zone. More so, in item 10, the mean score is 1.8474 while the standard deviation is 1.05664 which indicated that the level of budget allocation to education and healthcare sectors has improved the quality service delivery in the southeast zone. The results show that the mean scores in all the variables is below 2.50 leading to the rejection of all the items. On the other hand,from the table shows that the total ground mean score is 21.6207 which is below the bench mark of 2.50 indicated that there is no significant improvement in both education and health sectors within the study period in southeast zone

Table 2: Responses on whether inadequate allocations to educational and healthcare has negatively affected the overall performance of service delivery in southeast zone between 2015-2025

S/N	ITEM	N	Mean	Std. D	Remark
11	Public budget allocation to education and healthcare sectors is responsible for the shortage of manpower in those critical sectors in southeast zone	360	1.7237	92743	Rejected
12	Allocations are always released at the appropriate time for the implementation of education and healthcare delivery in southeast	360	1.8789	1.03556	Rejected
13	The exact approved allocations are always released for education and healthcare expenditure in the southeast zone	360	1.9737	1.03976	Rejected
14	Public budget and fiscal implementation on education and healthcare sectors are always effective in the southeast zone	360	2.1868	1.10137	Rejected
15	Budget allocation and actual expenditure has improved facilities in education and health sectors in Southeast Zone.	360	1.9789	1.08216	Rejected
16	Budget and fiscal implementation has improved infrastructure in			.	

S/N	ITEM	N	Mean	Std. D	Remark
	education and healthcare sectors in the southeast zone	360	2.1000	99630	Rejected
17	Budget allocation and fiscal implementation has improved manpower training in education and health sectors in the Southeast Zone	360	2.1474	1.03723	Rejected
18	Public budget and fiscal implementation has met the UNESCO and Abuja bench marks for education and health sectors in the southeast zone.	360	2.5474	. 81566	Rejected
19	Incessant deduction and diversion of budget allocation does not affect human capital on education and health sectors in southeast zone	360	2.5553	.90708	Rejected
20	Budget allocation and fiscal implementation has significantly improved school enrollment in education in the southeast zone.	360	1.8474	1.05664	Rejected
	Total Ground Mean Scores		20.8485		Rejected

Source: Field Survey, 2026

Results from table 11 above, it was indicated that in item 1 indicated that the mean score is 1.7237 while the standard deviation is 92743 showing that Poor budget allocation to education and healthcare sectors is responsible for the shortage of manpower in those critical sectors in southeast zone. In item 12 it was reviewed that the mean score is 1.8789 while the standard deviation is 1.03556 meaning that unnecessary delays in the release of budget allocation to education and healthcare sectors posed serious challenge to the achievement of quality outcomes in southeast zone. In item 13, it was indicated that the mean score is 1.9737 while the standard deviation is 1.03976 which also shows that deductions in budget allocation to education and healthcare sectors has contributed to undermined the effective service in the sectors in southeast zone. The item 14, indicated that the mean score is 2.1868 while the standard deviation is 1.10137 which indicated that ineffective in implementation of budget allocation are responsible to poor performance of education and healthcare sectors in the southeast zone. Also, in item 15 the mean score is 1.9789 while the standard deviation is1.08216 which shows that diversion of the allocations for education and healthcare has been serious challenge to these critical sectors. More so, in item 16, the mean score is 2.1000 while the standard deviation is 99630 which agreed that implementation of budget allocation has healthcare facility in education and healthcare facilities in southeast zone. In item 17, the s indicated that the mean score is 2.1474 while that standard deviation is 1.03723 showing that effective implementation of budget allocation has really improved school enrollment in southeast zone. Similarly, in item 18, the result indicates that the mean score is 2.5474 while the standard deviation is 81566 showing that budget allocation has always met with UNESCO and Abuja benchmark on education and health sectors in southeast zone .Also, in item 19 the mean score is 2.5553 while the standard deviation is 90708 which shows that the rate of infant and maternal mortality has not reduced in southeast zone, in item 20, the mean score is 1.8474 while the standard deviation is 1.05664. The results show that the mean scores in all the variables is below 2.50 leading to the rejection of all the items. On the other hand, the total ground mean score is 20.8485 which is below the bench mark of 2.50; therefore, the which indicated that there is no significant improvement in both education and health sectors within the study period in southeast zone

HYPOTHESES

Hypothesis One (1)

$H0^1$: There is no significant relationship between been budget and fiscal implementation on education and healthcare delivery in southeast zone

$H1^2$: There is significant relationship between budget and fiscal implementation on education and healthcare delivery in southeast zone

Model	R	R^2.	Adjusted R	Std. Error	Beta	t	Sig
1	0.472	0.430	0.429	0.094	0.656	5.02	0.000

The result shows correlation coefficient R of 0.472, indicates that there is a strong positive relationship between the independent variable and the dependent variable. The coefficient of (R^2) is 0.430, indicating that approximately 43% of the variation in the independent variable is explained by the independent variable included in the model, while the remaining 57% is accounted for by other variable not captured in the model. This revealed that the model has moderate explanatory power. On the other hand, the Beta coefficient of 0.656 indicates that the independent variable has a positive effect on the dependent variable. The t-value 5.02 suggests a strong relationship. The P-value of 0.000 is less than 0.05 level of significance, indicating that the relationship

between the variables is statistically significant. Therefore, since the p-value of 0.05 level of significance is less than 0.05, the null hypothesis H0 is rejected while the alternative hypothesis is upheld. In light of the above, the finding indicated that there is significant relationship between budget and fiscal implementation on standard of education in Southeast Zone, Nigeria.

Hypothesis Two (2)

$H0^2$ There is no significant relationship between been budget and fiscal implementation on healthcare delivery in southeast zone

$H1^2$: There is significant relationship between budget and fiscal implementation on healthcare delivery in Southeast Zone, Nigeria

Model	R	R^2.	Adjusted R	Std. Error	Beta	T	Sig
1	0.677	.368	0.457	0.091	0.677	4.23	0.000

The result on the table shows a correlation coefficient R of .0.677, which shows that there is a strong positive relationship between the independent variable and the dependent variable. On the other hand, the coefficient of determination (R^2) is .368, indicating that approximately 36.8% of the variation in independent variable is explained included in the model, while the remaining 63.2% accounted for by other variable not captured in the model. This indicated that the model has moderate explanatory strength. More so, the Beta coefficient of 0.677 indicates that the independent variable has a positive effect on the dependent variable. The t-value 4.23 suggests a weak relationship while the P-value of 0.000 which is less than the 0.05 level of significance indicates that the relationship between the variables is statistically significant. Therefore, since the p-value 0.000 is less than 0.05 level of significance, the null hypothesis H0 is rejected while the alternative hypothesis H1 is upheld. Drawing from the above, it therefore means that there is significant relationship between budget and fiscal implementation on healthcare delivery in Southeast Zone, Nigeria

Discussion of Findings

In hypothesis One: the result indicated that the P-value of 0.000 which is less than the 0.05 level of significance indicates that the relationship between the variables is statistically significant. That there is no significant relationship between been budget and fiscal implementation on education and healthcare delivery in southeast zone, Nigeria. This finding is collaborated with Oraka et:al (2017) noted that "the effects of inadequate funding are evident in the fact that the physical facilities in respective universities are in a state of despair, several capital and research projects have been abandoned, laboratories and libraries are ill equipped, academic staff do not attend conferences regularly and there is a drastic reduction in the award of research grants and fellowship". In general terms, poor funding of the tertiary education system in Nigeria has affected teaching and research activities, improvement of knowledge of academic staff through conference attendance, development and improvement of instructional materials and recruitment staff and many other academic activities that are significant in promoting teaching and learning process. The persistent gap between the budget approved and its implementation in public sector particularly in education and healthcare sectors has remained one of the major challenges confronting public financial management and national development in the country. Ahmodu (2022) in their studies on analysis of educational budget allocation and its impact on economic growth in Nigeria from 1990-2020, indicated that educational budget allocation had a positive effect on economic growth in Nigeria in the long run but had a low effect in the short run thereby recommended an increase on educational budget allocation in Nigeria to enhance economic growth

Hypothesis two: revealed that the P-value 0.000 is less than 0.05 level of significance, the null hypothesis H0 is rejected while the alternative hypothesis H1 is upheld. Therefore, it shows that there is significant relationship between budget and fiscal implementation on healthcare delivery in Southeast Zone, Nigeria. This finding aligned with Agbo and Nwankwo (2021) in their studies on the impact of budget implementation on the economic growth of Nigeria. The study revealed that the budget implementation level in Nigeria was very low and averaged 60% annually. Similarly, Ahmodu et al. (2022) on the analysis of educational budget allocation and its impact on economic growth in Nigeria from 1990-2020, indicated that educational budget allocation had a positive effect on economic growth in Nigeria in the long run but had a low effect in the short run. Also, Sekamand (2012) in his work examined government spending on education and healthcare delivery in Nigeria revealed that government expenditure in these sectors has been largely inefficient and ineffective due to poor monitoring and evaluating mechanisms.

Conclusion

The study examined the public budget and fiscal implementation on education and health sectors in Southeast Zone, Nigeria. The study concluded that from the avalanche of empirical studies showed that while the public budget significantly increased on the education and health in these critical sectors in the southeast,

the fiscal implementation has remained the major challenge. This challenge is basically found the amount approved and the actual expenditure continues to undermine public service delivery resulting from declining of educational standard and poor healthcare delivery in the region.

Policy Recommendations

Arising from the findings, the following measures were put forward in order to strengthened the education and healthcare sectors particularly in the Southeast and in Nigeria general

i. There should be timely release of the budget allocation to enable these sectors effectively and fully implement their programmes

ii. Effective monitoring and evaluation mechanisms should be provided to that the allocations meant for programmes and projects toward enhancing and improve education and healthcare delivery in Southeast Zone.

iii. The government should adopt performance based budgeting systems to improve the implementation of fiscal policy in the Southeast zone

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