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EFFECTIVE IMPLEMENTATION OF NIGERIAN STATE ANNUAL BUDGETS AND POSSIBLE OUTCOMES: THE PERCEPTIONS OF SOUTH-EAST STAKEHOLDERS

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ABSTRACT

This study assessed the effective implementation of Nigerian state annual budgets and their possible outcomes from the perceptions of stakeholders in the South-East geopolitical zone. Specifically, it examined how stakeholders perceive the influence of effective budget implementation on infrastructural development, public service delivery, economic growth, employment generation and citizens' living standards. Two research questions and two null hypotheses guided the study, which was anchored on Agency Theory and Stakeholder Theory. The study adopted a descriptive survey research design. From a population of 34,876, a sample of 500 respondents, comprising 280 Economists and 220 Entrepreneurs, was drawn from Abia, Anambra, Ebonyi, Enugu and Imo States through multistage sampling. Data were collected with a structured questionnaire titled Effective Implementation of Nigerian State Annual Budget and Possible Outcomes Questionnaire (EINSABPOQ), built on a four-point Likert scale, and were analysed using mean ratings, standard deviations, rating gaps and the independent samples t-test at the 0.05 level of significance. The results showed strong agreement among respondents that effective budget implementation promotes road construction, healthcare, education and public utilities, and that it stimulates economic activities, creates employment, attracts private investment and improves household welfare. Respondents also agreed strongly that poor implementation leads to abandoned projects and weak public services. Both hypotheses showed no significant difference between the perceptions of Economists and Entrepreneurs ($t = 1.06$, $p = 0.289$; $t = 0.69$, $p = 0.493$). The study concluded that transparent, accountable and timely implementation of state annual budgets is necessary for sustainable development in South-East Nigeria, and it recommended timely release of funds, independent project monitoring, transparent procurement and priority for employment-generating capital projects.

Keywords: Annual budget, budget implementation, infrastructural development, economic growth, employment generation, public service delivery, South-East Nigeria

Introduction

Annual budgeting remains one of the main instruments of public financial management through which governments turn development policies, economic priorities and social obligations into measurable programmes and projects. A government budget is a financial statement that shows estimated public revenue and proposed expenditure within a fiscal year, and it sets out the spending priorities of government across the sectors of the economy. In Nigeria, state annual budgets provide the financial framework for allocating public resources to infrastructure, education, healthcare, agriculture and employment generation. The value of a budget, however, depends not merely on its preparation and approval but on the extent to which its provisions are properly executed. Empirical evidence shows that it is the productive part of government spending that drives growth. Chandana et al. (2020), using data from 1970 to 2019, found that capital expenditure had a positive and significant effect on economic growth in Nigeria in both the short and the long run, while recurrent expenditure had no significant effect. This suggests that the developmental outcome of a budget lies largely in how well its capital provisions are implemented.

Budget implementation refers to the administrative and financial processes through which appropriated provisions are converted into actual expenditure, programmes and projects. It involves revenue mobilisation, cash management, release of funds, procurement, expenditure control, project execution, monitoring and evaluation. Effective implementation requires coordination among ministries, departments and agencies, legislative oversight, procurement authorities and financial personnel, as well as transparent financial reporting that can show where actual spending departs from approved allocations. Nigerian states have made progress in this area in recent years. Under the States Fiscal Transparency, Accountability and Sustainability (SFTAS) programme, implemented from 2018 to 2022 across all 36 states, all states came to publish their annual budgets and audited financial statements on time, thirty states regularly published quarterly budget implementation reports, and nearly all states passed procurement laws aligned with international standards (World Bank, 2025). Yet gaps remain. BudgIT (2026) reported persistent weaknesses in budget implementation reporting, procurement disclosure and access to fiscal information across the states.

Economic development goes beyond increases in state revenue to include improvements in employment, infrastructure, healthcare, education, poverty reduction and general living conditions. The link between budgeting and development is seen through government expenditure on productive sectors and the provision of public goods that support economic activity. Expenditure on roads reduces transport costs, healthcare spending improves the productivity of workers, and investment in education develops the skills required for economic participation. Public capital spending can also reduce unemployment. Oseni and Oyelade (2023) found that capital expenditure had a negative and significant effect on the unemployment rate in Nigeria and recommended that government increase capital spending and monitor its allocation to productive sectors. Onyemaechi and Keremah (2026), using data from 1994 to 2024, likewise found that capital expenditure had a significant positive long-run effect on economic growth, but they observed a slow adjustment to equilibrium, which they linked to structural inefficiencies in fiscal policy transmission.

In the South-East geopolitical zone, comprising Abia, Anambra, Ebonyi, Enugu and Imo States, effective budget implementation is particularly important for improving transport infrastructure, healthcare, education, electricity, water supply and the business environment. The states of the zone have recently given strong priority to capital spending. BudgIT's 2025 State of

States report showed that Abia led all states with 77.05 per cent of total expenditure on capital items, that Anambra, Enugu and Ebonyi each spent more than 70 per cent on capital projects, and that Anambra ranked first in overall fiscal performance (Egboboh, 2025). Anambra's approved 2025 budget of about ₦607 billion allocated 77 per cent to capital expenditure, and the State House of Assembly reported about 80 per cent implementation of the preceding budget (Onuigbo, 2024). These large capital commitments make it important to ask whether, in the view of those who observe and use public services, effective implementation translates into the expected developmental outcomes. This study therefore evaluated the perceptions of Economists and Entrepreneurs on the effective implementation of state annual budgets and its possible outcomes in the South-East.

Statement of the problem

Despite large annual budgetary allocations by state governments, infrastructural deficits, inadequate public services, unemployment and poverty remain significant developmental challenges in the South-East. A persistent gap between approved budget provisions and actual project execution raises concerns about the effectiveness of implementation. Delayed release of funds, weak monitoring, financial mismanagement and inadequate accountability can undermine the expected results of even well-designed budgets. The scale of the problem is reflected in project tracking. The Tracka project-monitoring team, which tracked 2,760 federally funded capital projects across 30 states over 13 months, found that at least 662 projects had stalled, been abandoned or were not executed despite the release of funds, and that only about half of the projects were completed (Usman, 2026). Although that report concerns federal constituency projects, it shows how allocations can fail to become completed projects in the communities where they are meant to be located.

At the state level, the same risks exist. Twaliwi et al. (2021) found that, while capital and recurrent expenditure were positively related to human development in Nigeria, the budget implementation rate itself had no significant effect, which suggests that the way budgets are executed has not consistently delivered developmental gains. Agbo and Nwankwo (2021) went further, finding that both capital and recurrent expenditure had negative and non-significant effects on real output and concluding that due process was compromised at the implementation stage. Most of these studies used national time-series data and did not capture how stakeholders in particular regions experience the outcomes of state budgets. Little is known about how Economists, who assess fiscal policy professionally, and Entrepreneurs, who feel the effects of infrastructure and public services in their businesses, perceive the outcomes of effective budget implementation in the South-East, and whether their perceptions differ. This study was designed to fill that gap.

Aim and objectives of the study

The main aim of this study was to examine the effective implementation of Nigerian state annual budgets and their possible outcomes from the perceptions of South-East stakeholders. Specifically, the study sought to:

1. examine the extent to which effective implementation of Nigerian state annual budgets influences infrastructural development and the provision of public services in the South-East states; and
2. determine the perceived effects of effective annual budget implementation on economic growth, employment generation and the improvement of citizens' living standards in the South-East states.

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Research questions

The following research questions guided the study:

1. What are the mean ratings of Economists and Entrepreneurs on the extent to which effective implementation of Nigerian state annual budgets influences infrastructural development and the provision of public services in the South-East states?
2. What are the mean ratings of Economists and Entrepreneurs on the perceived effects of effective annual budget implementation on economic growth, employment generation and the improvement of citizens' living standards in the South-East states?

Hypotheses

The following null hypotheses were tested at the 0.05 level of significance:

H_{o1}: There is no significant difference between the mean ratings of Economists and Entrepreneurs on the influence of effective implementation of Nigerian state annual budgets on infrastructural development and the provision of public services in the South-East states.

H_{o2}: There is no significant difference between the mean ratings of Economists and Entrepreneurs on the effects of effective implementation of Nigerian state annual budgets on economic growth, employment generation and the improvement of citizens' living standards in the South-East states.

Theoretical framework

This study was anchored on Agency Theory and Stakeholder Theory. Agency Theory explains the relationship between principals and agents, where one party delegates responsibilities to another. Panda and Leepsa (2017), in their review of the theory, explain that agency problems arise from the separation of ownership from control, differences in interests and risk preferences, information asymmetry and moral hazard, and that monitoring, disclosure and independent oversight are the main means of reducing them. In public financial management, citizens are the principals, while elected office holders and government officials act as agents entrusted with public resources. Because agents may pursue personal interests instead of the collective interests of citizens, effective budget implementation requires transparency, accountability, monitoring and institutional controls. The theory is relevant to this study because state governments hold public funds in trust to implement annual budgets for the benefit of citizens. Where officials fail to execute approved budgets, resources may be diverted, mismanaged or allocated to projects that do not reflect the development needs of citizens. The reforms promoted under SFTAS, such as publishing budgets, quarterly implementation reports and audited accounts, linking payrolls to biometric data and adopting e-procurement, are practical responses to this agency problem (World Bank, 2025).

Stakeholder Theory, associated with R. Edward Freeman, holds that decisions should take into account the interests of all parties affected by them. Freeman et al. (2020) argue that the theory remains relevant because it treats value creation as a joint process involving many groups, and that the interests of stakeholders, though sometimes in tension, are better served together than in isolation. Applied to public budgeting, stakeholders include citizens, Economists, Entrepreneurs, government institutions, businesses and community organisations, and the theory implies that annual budgets should address collective developmental needs rather than narrow political interests. Economists provide professional evaluations of fiscal policy, resource allocation and development, while Entrepreneurs experience the practical effects of infrastructure, government spending and business policy. Participatory budgeting is one way of applying the theory in practice. Benson and Ngansam (2024) found that Adamawa State's use of

town hall meetings and representative participation from 2019 to 2023 gave citizens access to budget information and a voice in project selection, and they recommended participatory budgeting across all tiers of government. Stakeholder Theory therefore explains why the perceptions of different groups are a valid basis for evaluating budget outcomes.

Methodology

The study adopted a descriptive survey research design to assess the perceptions of Economists and Entrepreneurs concerning the effective implementation of Nigerian state annual budgets and their possible outcomes in the South-East geopolitical zone. A descriptive design is suitable when the aim is to describe the characteristics, views or experiences of a population as they exist, without manipulating any variable (Siedlecki, 2020). The design was therefore appropriate because it enabled the researchers to obtain information directly from respondents on their views, experiences and assessments of budget implementation and socio-economic development. The study area comprised the five states of the South-East geopolitical zone of Nigeria, namely Abia, Anambra, Ebonyi, Enugu and Imo. These states differ in size and economic structure but share a strong commercial culture and have, in recent years, committed large shares of their budgets to capital projects (Egboboh, 2025). The population of the study was 34,876 Economists and Entrepreneurs in the zone, from which a sample of 500 respondents, comprising 280 Economists and 220 Entrepreneurs, was drawn.

Table 1: Distribution of the Sample by State

S/N	State (sampling location)	Number of respondents	Percentage (%)
1	Abia (Aba)	150	30.0
2	Anambra	150	30.0
3	Enugu	80	16.0
4	Ebonyi	60	12.0
5	Imo	60	12.0
	Total	**500**	**100.0**

Economists = 280; Entrepreneurs = 220. Source: Field Survey.

A multistage sampling technique, involving geographical stratification and stakeholder-based selection, was used. First, the study area was divided into five geographical sampling locations corresponding to the five states. Second, respondents were classified into two stakeholder groups, Economists and Entrepreneurs. Finally, respondents were selected from each location and category to obtain the required sample of 500, distributed as shown in Table 1. The technique was appropriate because it ensured that both stakeholder groups and all five states were represented. The instrument for data collection was a structured questionnaire titled Effective Implementation of Nigerian State Annual Budget and Possible Outcomes Questionnaire (EINSABPOQ). It contained twelve items in two clusters: six items on infrastructural development and public service delivery, and six items on economic growth, employment generation and citizens' living standards. Each item was rated on a four-point Likert scale of Strongly Agree (4), Agree (3), Disagree (2) and Strongly Disagree (1). Data were analysed using mean ratings, standard deviations and rating gaps, since means and standard deviations are the standard summary measures for describing the central tendency and spread of rating data (Mishra et al., 2019a).

The criterion mean was 2.50, so that a mean score of 2.50 and above indicated agreement, while a score below 2.50 indicated disagreement. The rating gap was calculated as the difference between the mean ratings of Economists and Entrepreneurs, and a gap below 0.20 was interpreted as close agreement between the two groups. The hypotheses were tested using the independent samples t-test at the 0.05 level of significance. The independent samples t-test is the appropriate procedure for comparing the means of two separate groups on a continuous measure, provided that the observations are independent and the data are approximately normally distributed (Mishra et al., 2019b). The null hypothesis was rejected where the p-value was less than 0.05 and retained where it was 0.05 or greater.

Results

Research Question One: What are the mean ratings of Economists and Entrepreneurs on the extent to which effective implementation of Nigerian state annual budgets influences infrastructural development and the provision of public services in the South-East states?

Table 2: Mean Ratings of Economists and Entrepreneurs on Infrastructural Development and Public Service Provision

S/N	Questionnaire statement	Economists (n = 280)	Entrepreneurs (n = 220)	Rating gap	Decision
1	Effective implementation of state annual budgets promotes the construction and rehabilitation of roads across the South-East states.	3.78	3.72	0.06	Agree
2	Proper implementation of annual budgets improves access to quality healthcare services in the South-East states.	3.87	3.86	0.01	Agree
3	Timely release of budgeted funds enhances the provision of quality educational facilities and services.	3.67	3.65	0.02	Agree
4	Effective budget implementation promotes the provision of electricity, water supply and other essential public utilities.	3.79	3.75	0.04	Agree
5	Regular monitoring and evaluation of budget projects improve the quality and completion of government infrastructural projects.	3.89	3.85	0.04	Agree
6	Poor implementation of annual budgets contributes to abandoned government projects and inadequate public services.	3.98	3.96	0.02	Agree
	Cluster mean	**3.83**	**3.80**	**0.03**	**Agree**

Criterion mean = 2.50. Rating gaps were computed as Economists minus Entrepreneurs. Source: Field Survey.

Table 2 shows that all six statements recorded mean ratings well above the criterion mean of 2.50 in both groups, with a cluster mean of 3.83 for Economists and 3.80 for Entrepreneurs. Economists and Entrepreneurs strongly agreed that effective budget implementation promotes the construction and rehabilitation of roads (3.78 and 3.72), improves access to quality healthcare (3.87 and 3.86), enhances educational facilities when funds are released on time (3.67 and 3.65) and promotes the provision of electricity, water and other utilities (3.79 and 3.75). They also agreed strongly that regular monitoring and evaluation improve the quality and completion of projects (3.89 and 3.85). The highest ratings, 3.98 among Economists and 3.96 among Entrepreneurs, were for the statement that poor implementation leads to abandoned projects and inadequate public services. This pattern is consistent with project-tracking evidence that a large share of funded capital projects in Nigeria are left uncompleted (Usman, 2026). All rating gaps were below 0.20, ranging from 0.01 to 0.06, which shows close agreement between the two groups.

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Research Question Two: What are the mean ratings of Economists and Entrepreneurs on the perceived effects of effective annual budget implementation on economic growth, employment generation and the improvement of citizens' living standards in the South-East states?

Table 3: Mean Ratings of Economists and Entrepreneurs on Economic Growth, Employment Generation and Citizens' Living Standards

S/N	Questionnaire statement	Economists (n = 280)	Entrepreneurs (n = 220)	Rating gap	Decision
1	Effective implementation of annual budgets stimulates economic activities and promotes economic growth in the South-East states.	3.89	3.83	0.06	Agree
2	Proper execution of government capital expenditure creates employment opportunities for residents of the South-East states.	3.85	3.80	0.05	Agree
3	Effective budget implementation encourages private-sector investment and business development.	3.90	3.87	0.03	Agree
4	Proper implementation of annual budgets contributes to poverty reduction and improved household welfare.	3.78	3.70	0.08	Agree
5	Effective implementation of state budgets improves the standard of living of citizens through better public services and economic opportunities.	3.97	3.93	0.04	Agree
6	Transparency and accountability in budget implementation enhance public confidence in government and encourage economic participation.	4.00	3.99	0.01	Agree
	Cluster mean	**3.90**	**3.85**	**0.05**	**Agree**

Criterion mean = 2.50. Rating gaps were computed as Economists minus Entrepreneurs. Source: Field Survey.

Table 3 shows that all six statements again recorded mean ratings far above 2.50, with a cluster mean of 3.90 for Economists and 3.85 for Entrepreneurs. Both groups agreed strongly that effective budget implementation stimulates economic activities and growth (3.89 and 3.83), that proper execution of capital expenditure creates employment for residents (3.85 and 3.80), and that it encourages private-sector investment and business development (3.90 and 3.87). They

also agreed that proper implementation contributes to poverty reduction and household welfare (3.78 and 3.70) and improves the standard of living through better public services and economic opportunities (3.97 and 3.93). The highest ratings, 4.00 for Economists and 3.99 for Entrepreneurs, were for the statement that transparency and accountability in budget implementation enhance public confidence and encourage economic participation. This emphasis on transparency matches recent policy attention to fiscal openness in the states, including the publication of quarterly budget implementation reports under SFTAS (World Bank, 2025). The rating gaps ranged from 0.01 to 0.08, all below the 0.20 threshold, indicating close agreement between the two groups.

Test of hypotheses

H_{01}: There is no significant difference between the mean ratings of Economists and Entrepreneurs on the influence of effective implementation of Nigerian state annual budgets on infrastructural development and the provision of public services in the South-East states.

Table 4: Independent Samples t-Test of Economists' and Entrepreneurs' Ratings on Infrastructural Development and Public Service Provision

Respondents	N	Mean	SD	df	t-value	p-value	Decision
Economists	280	3.89	0.87	498	1.06	0.289	H_{01} not rejected
Entrepreneurs	220	3.81	0.79				

Significant at $p < 0.05$. Source: Field Survey.

Table 4 shows that Economists recorded a mean rating of 3.89 with a standard deviation of 0.87, while Entrepreneurs recorded a mean rating of 3.81 with a standard deviation of 0.79. The calculated t-value of 1.06, with 498 degrees of freedom, gave a p-value of 0.289. Since the p-value is greater than the 0.05 level of significance, the null hypothesis was not rejected. This means that there is no significant difference between the perceptions of Economists and Entrepreneurs concerning the influence of effective budget implementation on infrastructural development and the provision of public services. The two groups, in other words, hold statistically similar views. Under the decision rule for the independent samples t-test, a p-value above 0.05 indicates that the observed difference between two group means could have arisen by chance (Mishra et al., 2019b).

H_{02}: There is no significant difference between the mean ratings of Economists and Entrepreneurs on the effects of effective implementation of Nigerian state annual budgets on economic growth, employment generation and the improvement of citizens' living standards in the South-East states.

Table 5: Independent Samples t-Test of Economists' and Entrepreneurs' Ratings on Economic Growth, Employment Generation and Citizens' Living Standards

Respondents	N	Mean	SD	df	t-value	p-value	Decision
Economists	280	3.87	0.83	498	0.69	0.493	H_{02} not rejected
Entrepreneurs	220	3.82	0.78				

Significant at $p < 0.05$. Source: Field Survey.

Table 5 shows that Economists recorded a mean rating of 3.87 with a standard deviation of 0.83, while Entrepreneurs recorded 3.82 with a standard deviation of 0.78, a difference of only 0.05. The calculated t-value of 0.69, with 498 degrees of freedom, gave a p-value of 0.493. Since

the p-value is greater than 0.05, the null hypothesis was not rejected. There is therefore no significant difference between the perceptions of Economists and Entrepreneurs concerning the effects of effective budget implementation on economic growth, employment generation and citizens' living standards. As with the first hypothesis, the result indicates that the small difference between the group means is not large enough to be distinguished from chance variation at the chosen level of significance (Mishra et al., 2019b).

Discussion of findings

The first finding of this study is that Economists and Entrepreneurs strongly agreed that effective implementation of state annual budgets promotes road construction, healthcare, educational facilities, electricity and water supply, and that regular monitoring improves the completion of projects, while poor implementation leads to abandoned projects and inadequate services. There was no significant difference between the two groups ($p = 0.289$). This finding is consistent with Chandana et al. (2020), who found that capital expenditure, the part of the budget that funds infrastructure, had a positive and significant effect on economic growth in Nigeria. It is also consistent with Usman (2026), whose report on the Tracka project-monitoring exercise showed that hundreds of funded capital projects in Nigeria stall or are abandoned, which explains why respondents rated the consequences of poor implementation so highly. The finding supports Agency Theory, because the high ratings for monitoring and evaluation show that respondents see oversight of public officials as necessary for budgets to deliver results.

The finding on infrastructure also reflects the recent spending choices of South-East states. The zone's heavy commitment to capital spending, with Abia, Anambra, Enugu and Ebonyi each spending more than 70 per cent of total expenditure on capital items (Egboboh, 2025), means that the quality of implementation largely determines whether citizens see new roads, health centres, schools and utilities. Respondents' strong agreement that timely release of funds improves educational facilities, and that monitoring improves project completion, points to the stages of implementation where outcomes are often won or lost. This interpretation agrees with Twaliwi et al. (2021), who found that, although capital and recurrent spending were positively related to human development in Nigeria, the budget implementation rate itself had no significant effect, suggesting that funds allocated on paper do not automatically translate into development unless they are properly released and spent.

The second finding is that both groups strongly agreed that effective budget implementation stimulates economic growth, creates employment, encourages private investment, reduces poverty and improves living standards, and that transparency and accountability enhance public confidence and economic participation. Again, there was no significant difference between the groups ($p = 0.493$). This finding agrees with Yusau and Okwechime (2025), who found a significant long-run relationship between budget implementation and economic growth in Nigeria from 1990 to 2023, with capital expenditure positively influencing output, and who identified inefficient resource allocation and delays in project execution as factors that weaken budget performance. On employment, the finding is supported by Oseni and Oyelade (2023), who showed that higher capital expenditure was associated with a lower unemployment rate in Nigeria.

Not all studies are so positive, and this helps to explain why respondents placed such weight on transparency and accountability. Agbo and Nwankwo (2021) found that capital and recurrent expenditure had negative and non-significant effects on Nigeria's real output between 2000 and 2016, and attributed this to the compromise of due process at the implementation stage. Umaru et al. (2021) showed that budget deficits support growth only when they remain below an

optimal threshold of about 2.02 per cent of GDP, which implies that the benefits of public spending depend on fiscal discipline. These studies suggest that the positive outcomes perceived by respondents are conditional: they arise from effective implementation, not from spending alone. The near-unanimous agreement that transparency builds public confidence also supports Stakeholder Theory, because it shows that both professional observers and business users of public services expect budgets to be implemented openly and in the collective interest.

The absence of significant differences between Economists and Entrepreneurs on both hypotheses is itself an important result. It suggests that those who evaluate fiscal policy professionally and those who experience its effects in their businesses share a common view of what effective budget implementation can achieve and what poor implementation costs. This convergence strengthens the case for including both groups in budget consultation and monitoring. Benson and Ngansam (2024) found that participatory budgeting in Adamawa State gave citizens access to budget information and a voice in project selection, and the same approach could draw on the shared views of Economists and Entrepreneurs in the South-East. Overall, the findings show that effective budget implementation is perceived as necessary for sustainable infrastructural, economic and social development in the South-East, and that the responsible use of public resources, as emphasised by Agency Theory, remains the condition for achieving it (Panda & Leepsa, 2017).

Conclusion

This study assessed the effective implementation of Nigerian state annual budgets and their possible outcomes from the perceptions of South-East stakeholders, particularly Economists and Entrepreneurs. The results showed that effective budget implementation is perceived as an essential instrument for promoting infrastructural development, improving public service delivery, stimulating economic growth, creating employment and raising citizens' living standards, and that the two stakeholder groups hold statistically similar views on these outcomes. The study concludes that the developmental success of annual budgets in the South-East depends not merely on the preparation and approval of financial estimates, but on transparent implementation, timely release of funds, accountability, effective monitoring and the completion of priority projects. Given the large shares of their budgets that South-East states now commit to capital projects (Egboboh, 2025), the governments of Abia, Anambra, Ebonyi, Enugu and Imo States should strengthen their budget execution systems so that public resources translate into meaningful development and improved welfare for citizens. Because the study measured perceptions, future research should combine stakeholder views with objective data on budget performance and project completion in each state, drawing on the implementation reports that states now publish (World Bank, 2025).

Recommendations

Based on the findings, the study made the following recommendations:

1. South-East state governments should ensure the timely release of appropriated funds, giving priority to infrastructure, healthcare, education and essential public utilities across their states.
2. State governments should strengthen independent monitoring, transparent procurement and regular financial audits, and should publish quarterly budget implementation reports, in order to reduce corruption, abandoned projects and the misuse of public resources.
3. State governments should prioritise employment-generating capital projects, partnerships with the private sector and accountable expenditure, so as to promote economic growth and improve citizens' living standards.

4. State governments should involve Economists, Entrepreneurs and other stakeholders in budget preparation, monitoring and evaluation through structured consultations and participatory budgeting.

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