

## **IMPACT OF GOVERNMENT REVENUE AND EXPENDITURE ON THE EDUCATIONAL DEVELOPMENT OF PLATEAU STATE, NIGERIA**

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### **ABSTRACT**

This study examined the impact of government revenue and expenditure on the educational development of Plateau State, Nigeria. A descriptive survey research design was adopted, utilizing a structured questionnaire administered to 100 education stakeholders comprising officials from the Ministry of Education, Ministry of Finance, school administrators, and teachers. Stratified random sampling technique was employed to ensure balanced representation of key stakeholders. Data were analyzed using both descriptive and inferential statistics, including regression analysis and ANOVA, with hypotheses tested at 0.05 significance level using SPSS version 26. The findings revealed significant positive relationships between government revenue and educational development ( $F = 42.682, p < 0.05$ ), with revenue explaining 30.4% of variations in educational outcomes. Similarly, expenditure trends showed a significant positive relationship with educational development ( $F = 61.494, p < 0.05$ ), accounting for 39.7% of variations. The study concluded that government revenue and expenditure significantly influence educational development in Plateau State. Based on the findings, it was recommended that a dedicated education trust fund should be established by the Plateau state government and the Plateau state government should increase its education budget allocation to 15-20% of total state budget.

***Key words: Educational Development, Government Expenditure, Government Revenue***

### **INTRODUCTION**

Government revenue and expenditure play a crucial role in the development of various sectors, particularly the education sector. Public sector spending on education significantly affects access to quality learning, infrastructure development, and human capital formation (Adebayo & Ojo, 2020). Education is a key driver of socio-economic development, and governments worldwide prioritize its funding to foster national growth.

Globally, education financing is influenced by the economic strength of nations, policy frameworks, and governmental priorities. Developed countries such as the United Kingdom and the United States allocate substantial portions of their national budgets to education. For instance, the UK government allocated approximately 4.3% of its GDP to education in 2022 (Department for Education, 2022). Similarly, the United States invests heavily in public education through federal, state, and local funding, accounting for nearly 6.2% of its GDP (National Center for Education Statistics, 2023). These nations have well-structured policies that ensure consistent funding for education, leading to improved literacy rates, quality infrastructure, and skilled human capital development.

Conversely, developing nations struggle with educational funding due to economic constraints and competing priorities. The Global Partnership for Education (GPE) has been instrumental in advocating for increased funding, particularly in low-income countries,

emphasizing the need for sustainable financing models to enhance education accessibility (United Nations Educational, Scientific and Cultural Organization (UNESCO, 2021).

In Africa, education financing remains a significant challenge due to economic instability, poor governance, and limited revenue generation. Many African countries rely on international aid and donor funding to supplement government allocations to education. According to the World Bank (2022), the average education expenditure in sub-Saharan Africa is approximately 4% of GDP, below the recommended 6% benchmark set by UNESCO. In Nigeria, the education sector has historically suffered from underfunding and inconsistent budgetary allocations. The Nigerian government's allocation to education has remained below the UNESCO-recommended benchmark of 26% of the national budget. According to the National Institute for Social and Economic Research (NISER), in 2024, education received 8.21% of the national budget. For 2025, the allocation decreased to 7.08%. These figures are below the 15-20% benchmark recommended by UNESCO, reflecting ongoing challenges in prioritizing educational funding (NISER, 2025).

Nigeria's government revenue is derived from various sources, including oil revenues, taxes, and internally generated revenue (IGR). However, fluctuations in oil prices and economic instability have affected revenue inflows, thereby impacting education funding (Olawale & Yusuf, 2022). Over the years, government revenue in Plateau State has been derived from oil revenue allocations, Internally Generated Revenue, and federal grants (Usman & Danjuma, 2019). However, the allocation and expenditure towards education have fluctuated due to economic downturns, political instability, and competing demands from other sectors (Okafor, 2022). Despite efforts to increase education funding, issues such as delays in fund disbursement, corruption, and misallocation of resources persist (Bello & Ibrahim, 2021). Government revenue and expenditure play a critical role in shaping the educational landscape of Plateau State, yet the persistent challenges indicate a disconnect between financial allocations and tangible educational improvements. Addressing these problems require a more transparent, efficient, and sustainable approach to government revenue generation and educational expenditure to ensure meaningful improvements in the sector. This study therefore provided empirical evidence on how government financial policies have shaped the education sector by offering recommendations for improved education funding strategies in Plateau state, Nigeria

### **Objectives of the Study**

The specific objectives of this study were:

1. To assess the impact of revenue on the educational development of Plateau State, Nigeria.
2. To assess the impact of expenditure on the educational development of Plateau state.

### **Research Questions**

The following research questions were answered in this study:

1. What is the impact of revenue on the educational development Plateau State?
2. What is the impact of expenditure on the educational development Plateau State?

### **Hypotheses**

The following Hypotheses were formulated and tested at 0.05 level of significance:

1. There is no significant impact of revenue on the educational development Plateau state.

2. There is no significant impact of expenditure on the educational development of Plateau state.

### **Theoretical Framework**

This study was anchored on the Human Capital Theory, propounded by Theodore Schultz (1961) and later expanded by Gary Becker (1993). The theory asserts that education is a critical investment that enhances human productivity, leading to economic growth and societal development. According to Schultz, individuals acquire knowledge and skills through education and training, which in turn increases their economic value and ability to contribute meaningfully to national progress. The relevance of the Human Capital Theory to this study lies in its emphasis on the direct relationship between government expenditure on education and human development. Education is not merely a public service but a strategic investment that determines a nation's ability to compete in a knowledge-based economy. In the context of Plateau State, adequate funding for education is essential for improving teacher quality, school infrastructure, and student learning outcomes. If government revenue is effectively allocated to the education sector, it will lead to a better-skilled workforce, reduced unemployment rates, and overall economic growth.

### **Literature Review**

Government revenue and expenditure are critical drivers of educational development, as they influence the allocation of financial resources and determine the extent to which educational goals can be achieved. Government revenue refers to the funds collected through various means such as taxes, grants, and loans, which are subsequently utilized for public services, including education. Revenue generation plays a vital role in providing the financial capacity required to improve educational infrastructure, enhance teacher recruitment, and supply necessary teaching and learning materials (OECD, 2023).

Expenditure, on the other hand, refers to how government allocates its financial resources across various sectors, including education. Public expenditure on education encompasses spending on school buildings, teacher salaries, professional training, student support services, and learning resources. Studies show that higher public investment in education correlates with improved learning outcomes, higher literacy rates, and reduced dropout rates (UNESCO, 2024). Plateau State, like other states in Nigeria, has experienced fluctuating budget allocations to education, often falling below the 26% benchmark recommended by UNESCO. This underfunding affects the quality of education and limits access to equitable learning opportunities.

From 2015 to 2024, government revenue and expenditure trends in Plateau State have reflected broader national patterns of inconsistent financial commitment to education. According to the National Bureau of Statistics (NBS, 2024), budgetary allocations to education have fluctuated, with periods of increased spending often influenced by political changes or economic crises. Despite occasional increases, the state's educational sector has struggled with issues such as dilapidated infrastructure, unpaid teacher salaries, and limited teaching materials. The impact of government expenditure on education in Plateau State is further shaped by factors such as corruption, budget mismanagement, and delayed implementation of financial policies (Nigerian Education Report, 2023). These challenges underscore the need for more strategic revenue generation and efficient resource allocation to achieve sustainable educational development in Plateau State.

The relationship between government revenue and expenditure plays a fundamental role in determining the quality and sustainability of education in any region. Government revenue, which is derived from sources such as taxes, federal allocations, and internally generated revenue (IGR), forms the financial base from which public expenditure is drawn. When revenue generation is stable, the government is better positioned to allocate adequate funds to education, leading to improvements in educational infrastructure, teacher welfare, and student learning conditions. On the other hand, a decline in government revenue, often caused by economic downturns, fluctuations in oil prices, or poor tax collection mechanisms, can lead to budget cuts that negatively impact the education sector. According to Ogunniyi and Eke (2023), periods of stable revenue generation tend to result in better-funded education systems, which, in turn, enhance literacy rates, teacher effectiveness, and student performance.

In Plateau State, the direct link between revenue fluctuations and educational funding has been well documented. A report by the Plateau State Ministry of Finance (2022) revealed that between 2015 and 2019, budgetary allocations to education varied considerably due to changes in revenue inflows. For instance, during years when federal allocations decreased due to declining oil revenue, the state's expenditure on education also dropped, leading to disruptions in the implementation of key educational projects. This underscores the critical importance of maintaining a stable revenue base to ensure consistent investment in education. Nwankwo and Anumudu (2019) suggest that diversifying revenue sources, particularly by strengthening internally generated revenue, can help states mitigate the impact of federal allocation fluctuations and sustain funding for essential sectors like education.

A study by Danjuma and Yakubu (2021) on Educational Financing and Expenditure Inefficiencies in Plateau State Public Schools examined the challenges affecting the effective use of education funds. The research adopted an ex-post facto research design, relying on secondary data from government expenditure reports and school records. The population consisted of all public schools in Plateau State, and a cluster sampling technique was used to select 50 schools from urban and rural areas for comparison. The study employed document analysis and key informant interviews as its main instruments. The validity of the data sources was verified through triangulation, and reliability was ensured by cross-checking financial records from different agencies. Data collection involved accessing budgetary reports from the State Ministry of Education and conducting interviews with school principals. Descriptive statistics and content analysis were used to interpret the findings. A major gap identified was the lack of attention to qualitative indicators such as teacher satisfaction and student engagement. The study found that while revenue generation for education had improved over the years, poor financial management and corruption limited the effectiveness of educational investments. Many schools still faced shortages of essential resources despite increased allocations. The study concluded that financial inefficiencies significantly hamper educational progress in Plateau State.

The literature reviewed emphasized the critical role of government revenue and expenditure in shaping the educational sector. Drawing from the Human Capital Theory, which postulates that investment in education enhances human productivity and economic growth, the reviewed studies consistently highlighted the need for adequate and well-managed funding to improve educational outcomes. However, despite efforts by the Plateau State government to allocate funds to education, there is no empirical evidence of any study

on how revenue and expenditure affect the educational development on Plateau state, Nigeria, which necessitated the need for this study.

## **METHODOLOGY**

This study adopted the descriptive survey research design, which is widely used in social science research to collect data that describes and analyzes trends, patterns, and relationships among variables (Creswell & Creswell, 2023). The descriptive survey method was appropriate for this study as it enabled the collection of both qualitative and quantitative data on government revenue, expenditure, and educational development in Plateau State.

The population for this study comprised 100 individuals actively involved in the formulation, allocation, and implementation of educational budgets in Plateau State. These individuals include government officials, school administrators, teachers, and policymakers. The total population of 100 was surveyed as it was not too large for the research. Since the population for this study was neither too large nor too small, it was appropriate to be used as the sample.

A stratified random sampling technique was employed in this study which ensured fair and balanced representation of key stakeholders involved in educational development in Plateau State. Stratified sampling was particularly advantageous in this study because it enhanced the diversity of perspectives, improved representation, and reduced the likelihood of sampling bias (Etikan & Bala, 2017). According to Creswell and Creswell (2023), employing a stratified sampling approach increases the validity and reliability of research findings by ensuring that all relevant subgroups in the population are adequately represented. This diverse sample enabled the study to provide a comprehensive and evidence-based assessment of the link between government revenue, expenditure, and educational development.

The primary data collection instrument used for this study was a structured questionnaire, designed to collect both quantitative and qualitative data on government revenue, expenditure, and its effects on educational development in Plateau State. The questionnaire titled "Impact of Government Revenue and Expenditure on Educational Development for Educational Stakeholders in Plateau State" (IGREEDESPS) collected information from the various education stakeholders in Plateau State.

To ensure that the research instrument accurately measured the intended variables, the questionnaire went through face and content validity assessment by two experts in Educational Research and two experts in Economics Education. The experts reviewed the structure, wording, and relevance of the questions and ensured that they aligned with the research objectives and were free from ambiguity. To assess the internal consistency of the questionnaire, a Cronbach's Alpha reliability test was conducted after a pilot study involving 20 respondents from a similar population. It was found to be 0.78. The Cronbach's Alpha coefficient of 0.70 and above is considered acceptable for research purposes as revealed by Taber (2018).

Data collection was conducted over a six-week period, allowing ample time to gather responses from key stakeholders in the education and finance sectors of Plateau State. The data collected in this study was analyzed using both descriptive and inferential statistics to ensure a comprehensive understanding of the findings. Descriptive statistics, including frequencies, percentages, mean and standard deviation were used to answer the research questions, while inferential statistical methods were employed to test the hypotheses.

Specifically, regression analysis and ANOVA (Analysis of Variance) were conducted using SPSS (version 26). The hypotheses were tested at a 0.05 significance level.

**RESULTS**

**Research Question 1:** What is the impact of revenue on the educational development of Plateau state? Table 1 shows the Mean Responses on the impact of revenue on the educational development of Plateau state.

**Table 1**  
**Mean Responses on the Impact of Revenue Trend on Educational Development**

S/N	Statement	SA	A	SD	D	Mean	Decision
1	Government revenue trend has significantly influenced educational development.	41	38	12	9	3.11	Agree
2	Increased government revenue improves the quality of education in Plateau State.	37	42	13	8	3.08	Agree
3	Fluctuations in revenue negatively affect educational infrastructure development.	46	39	9	6	3.25	Agree
4	Higher revenue leads to better allocation to education in Plateau State.	28	35	21	16	2.75	Agree
5	Plateau State's revenue trend determines the adequacy of funds allocated to education.	35	43	14	8	3.05	Agree
<b>Grand Mean</b>						<b>3.05</b>	<b>Agree</b>

Table 1 shows that the mean responses to all five statements regarding the impact of Plateau State's revenue on its educational development were above the criterion mean of 2.50. The grand mean of 3.05 indicates that respondents generally agreed that revenue trends significantly impacted educational development in Plateau State.

**Hypothesis 1:** There is no significant impact of Plateau State's revenue trend on educational development. Table 2 shows the impact of Plateau State's revenue trend on its educational development.

**Table 2**  
**Regression Analysis for Revenue Trend and Educational Development**

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	3724.576	1	3724.576	42.682	0.000
Residual	8539.414	98	87.137		
<b>Total</b>	<b>12263.99</b>	<b>99</b>			

**Model Summary**

R	R Square	Adjusted R Square	Std. Error of the Estimate
<b>0.551</b>	<b>0.304</b>	<b>0.297</b>	<b>9.335</b>

**Coefficients**

<b>Model</b>	<b>Unstandardized Coefficients</b>		<b>Standardized Coefficients</b>	<b>T</b>	<b>Sig.</b>
	B	Std. Error	Beta		
(Constant)	23.748	5.982		3.970	0.000
Revenue Trend	0.629	0.096	0.551	6.533	0.000

Table 2 presents the results of the regression analysis examining the relationship between revenue trend and educational development in plateau state. The analysis yielded an F-statistic of 42.682 with a p-value of 0.000, which is less than the 0.05 level of significance. The R-square value of 0.304 indicates that revenue trend explains approximately 30.4% of the variation in educational development. The standardized beta coefficient (0.551) shows a moderate positive relationship between revenue trend and educational development. Since the p-value (0.000) is less than the significance level (0.05), the null hypothesis is rejected. This implies that there is a significant impact of Plateau State's revenue trend on educational development.

**Research Question 2:** What is the impact of expenditure on Plateau state’s educational development? Table 3 shows the mean responses on the Impact of Plateau State’s Expenditure Trend on Educational Development.

**Table 3**

**Mean Responses on the Impact of Expenditure Trend on Educational Development**

S/N	Statement	SA	A	SD	D	Mean	Decision
1	Government expenditure on education is sufficient to meet the sector's needs.	12	19	38	31	2.12	Disagree
2	Increased expenditure has improved educational infrastructure in Plateau State.	23	31	26	20	2.57	Agree
3	Government spending on education significantly influences students' academic performance.	42	39	11	8	3.15	Agree
4	Fluctuations in government expenditure negatively affect educational development.	47	36	10	7	3.23	Agree
5	The trend of government expenditure impacts teachers' motivation and classroom resources.	49	37	9	5	3.30	Agree
<b>Grand Mean</b>						<b>2.87</b>	<b>Agree</b>

Table 3 revealed that respondents agreed with four out of five statements regarding the impact of expenditure trends on educational development, with a grand mean of 2.87. Statement 1 received a mean score of 2.12, indicating disagreement that government expenditure on education is sufficient to meet the sector’s needs. Statement 5 received the highest mean score (3.30), indicating strong agreement that government expenditure trends impact teachers’ motivation and classroom resources. This suggests that while

expenditure impacts various aspects of educational development, the current level of expenditure is perceived as inadequate.

**Hypothesis 2:** There is no significant impact of Plateau State’s expenditure trend on educational development. Table 4 shows the impact of Plateau State’s expenditure trend on educational development.

**Table 4**  
**Regression Analysis for Expenditure Trend and Educational Development**

<b>Model</b>	<b>Sum of Squares</b>	<b>df</b>	<b>Mean Square</b>	<b>F</b>	<b>Sig.</b>
Regression	4872.183	1	4872.183	61.494	0.000
Residual	7391.807	98	75.427		
<b>Total</b>	<b>12263.99</b>	<b>99</b>			

**Model Summary**

R	R Square	Adjusted R Square	Std. Error of the Estimate
<b>0.621</b>	0.397	0.391	8.685

**Coefficients**

Model	Unstandardized Coefficients	Std. Error	Standardized Coefficients	t	Sig.
	B		Beta		
(Constant)	18.429	5.318		3.465	0.001
Expenditure Trend	0.741	0.094	0.621	7.842	0.000

Table 4 presents the results of the regression analysis examining the relationship between expenditure trend and educational development. The analysis yielded an F-statistic of 61.494 with a p-value of 0.000, which is less than the 0.05 level of significance. The R-square value of 0.397 indicates that expenditure trend explains approximately 39.7% of the variation in educational development. The standardized beta coefficient (0.621) shows a strong positive relationship between expenditure trend and educational development. Since the p-value (0.000) is less than the significance level (0.05), the null hypothesis is rejected. This implies that there is a significant impact of Plateau State's expenditure trend on educational development.

**Discussion of Findings**

The findings of research question one which sought to unravel the impact of Plateau State’s revenue trend on educational development shows that the respondents generally agreed that revenue trends significantly impacts educational development in Plateau State, with a grand mean of 3.05. Similarly, the results of hypothesis one revealed an F-statistic of 42.682 with a p-value of 0.000, which is less than the 0.05 level of significance. The R-square value of 0.304 indicates that revenue trend explains approximately 30.4% of the variation in educational development. The standardized beta coefficient (0.551) shows a moderate positive relationship between revenue trend and educational development. Since the p-value (0.000) is less than the significance level (0.05), the null hypothesis is rejected.

This implies that there is a significant impact of Plateau State's revenue trend on educational development. This confirms with the views of Adeyemi (2018), who noted that stable and predictable government revenue is crucial for long-term investment in school infrastructure and quality education delivery. The implication is that inconsistent revenue streams disrupt planning and hinder the effective execution of educational programs, particularly infrastructure development. Therefore, a stable and increasing revenue base is essential for sustaining improvements in the education sector.

The results of research question two which sought to unravel the impact of Plateau State's expenditure trend on educational development revealed that while the respondents agreed that expenditure trends impact educational development (grand mean = 2.87), they disagreed that current government expenditure is sufficient to meet the sector's needs (mean = 2.12). In the same way, the research hypothesis analysis yielded an F-statistic of 61.494 with a p-value of 0.000, which is less than the 0.05 level of significance. The R-square value of 0.397 indicates that expenditure trend explains approximately 39.7% of the variation in educational development. The standardized beta coefficient (0.621) shows a strong positive relationship between expenditure trend and educational development. Since the p-value (0.000) is less than the significance level (0.05), the null hypothesis is rejected. This implies that there is a significant impact of Plateau State's expenditure trend on educational development. These findings are in agreement with the findings of Okafor (2022) who emphasized the link between adequate funding and teacher effectiveness. The perception that current spending is inadequate aligns with Ukeje (2021), who argued that underfunding continues to plague the Nigerian educational system. The study revealed that while spending trends do influence development; the quantum and consistency of funds remain key concerns.

## **CONCLUSION**

Based on the findings of this study, it can be concluded that while government revenue and expenditure significantly influence educational development in Plateau State, the existing structures for budget implementation and fund utilization remain largely ineffective. The strong statistical relationships established between financial variables and educational outcomes underscore the critical importance of fiscal management in educational development. However, the prevailing perception among education stakeholders indicates dissatisfaction with the current state of affairs, particularly regarding classroom infrastructure and teacher welfare.

The study conclusively demonstrates that while financial resources are necessary for educational development, their effective deployment is equally important. Without addressing the fundamental challenges in fund management and utilization, increased revenue and expenditure alone cannot guarantee improved educational outcomes in Plateau State.

## **RECOMMENDATIONS**

Based on the findings and conclusion of this study, the following recommendations were made:

1. The Plateau State Government should establish a dedicated Education Trust Fund that can help buffer the education sector from fluctuations in general revenue. This could be funded through earmarked taxes, levies, or public-private partnerships to ensure consistent funding for critical educational programs.

2. Given the inadequacy of funding the educational sector in Plateau State, the government should progressively increase education budgetary allocations to at least 15-20% of the total state budget, in line with international benchmarks for developing regions. This increase should specifically target infrastructure development and teachers' welfare.

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