British Journal of Interdisciplinary Research **October 2025, Volume 2, Number 8, pp. 310-348**
ISSN 3049-8899

GOVERNMENT BUDGETING PROCESS AND POLITICAL DEVELOPMENT IN DELTA STATE

Wilson CHUKWUKA,
Department of Public Administration, DELSU Business School, Asaba
wilsonchuks88@gmail.com

N. Peter OFILI,
Department of Marketing and Entrepreneurship, Delta State University, Abraka
ofilipeter@gmail.com
&
A. Anthony KIFORDU,
Department of Business Administration, Delta State University, Abraka
anthony.kifordu@yahoo.com

Abstract
This study investigates the relationship between the government budgeting process and political development in Delta State, Nigeria. The study used four objectives of budget planning and implementation, political interference, budget allocation and monitoring and evaluation to guide the study statistically. It examines how budget formulation, allocation, and implementation influence political accountability, citizen participation, and institutional development at the state level. Employing a mixed-methods approach, the research combines qualitative data from interviews and policy documents with quantitative analysis of budget trends and development indicators. Grounded in political economy theory, the study explores the roles of political actors, institutional frameworks, and governance practices in shaping fiscal decision-making. The findings reveal that the budgeting process in Delta State is significantly influenced by political interests, often resulting in non-transparent allocations and limited public engagement. These challenges hinder political development by weakening democratic institutions and reducing trust in government. The study recommends reforms to enhance budget transparency, institutional oversight, and inclusive participation to promote accountable governance and sustainable political development in the state.

Keywords*: Budgeting Process, Political Development, Delta State, Accountability, Governance.*

DOI: 10.31039/bjir.v2i8.78

1. INTRODUCTION

Government budgeting plays a pivotal role in shaping the economic trajectory of any country, and in Nigeria, it is no different. As a developing economy with a complex political and socio-economic landscape, Nigeria's budgeting process and its alignment with development goals have been a subject of scholarly attention. Government budgeting refers to the process through which government allocates financial resources to various sectors of the economy for a given fiscal year (Ogunleye, 2020). It serves as a blueprint for prioritizing public expenditure and revenue generation and sets the stage for economic and social development. The central question in the relationship between government budgeting and development in Nigeria is how effectively budgetary decisions translate into meaningful economic progress and address the country's development challenges, which include poverty, unemployment, inadequate infrastructure, and inequality (Ezeani, 2019).This background seeks to provide an in-depth examination of government budgeting in Nigeria, evaluating how it contributes to the country's development efforts, while also identifying the challenges that hinder the effectiveness of the budgeting process in achieving sustainable development goals. The significance of the budget as a tool for promoting growth and development cannot be overstated, as it directly influences public investments in sectors such as education, healthcare, infrastructure, and social welfare, all of which are crucial to improving the living standards of Nigerians (Aluko & Osifo, 2021).

Budgeting, in theory, is expected to help the government align its expenditure with strategic development plans, prioritizing critical areas that have the potential to uplift the nation economically. However, a number of critical issues such as corruption, poor fiscal management, insufficient domestic revenue generation, and political interference have historically undermined the optimal implementation of the budget and hindered its impact on national development. Nigeria's historical reliance on oil revenue has compounded these challenges, with fluctuating oil prices affecting the reliability and stability of government finances (Ajakaiye, 2020). This has, in turn, resulted in underfunding of key development projects and programs, leading to a widening gap between policy intentions and development outcomes.

In examining the relationship between government budgeting and development in Nigeria, it is essential to consider both the structural and functional aspects of budgeting, and how these interact with the nation's economic realities. Scholars have pointed out that, for the budgeting process to contribute effectively to development, there must be greater alignment between national development goals and the budget, accompanied by transparent and accountable processes in budgeting and implementation (Gberevbie, 2020). However, the prevailing inefficiencies in the allocation and management of public funds have meant that Nigeria often falls short of achieving desired development outcomes despite large budgetary allocations.

Effective government budgeting is indispensable in fostering development in any country. For Nigeria, budgeting is not only a financial plan for the fiscal year but also an important mechanism for translating government priorities into concrete actions. According to Nwachukwu and Okafor (2021), budgeting is a tool through which the Nigerian government enacts its development agenda, enabling the allocation of resources towards sectors that are essential for economic growth, social equity, and the overall improvement of citizens' quality of life. This makes the government budget a critical instrument for attaining long-term development objectives, as well as a tool for balancing competing interests in a country that is marked by vast socio-economic inequalities.

In Nigeria, the development process is contingent upon the efficient utilization of budgetary resources in priority sectors. Public spending, when directed toward sectors such as education, healthcare, infrastructure, and poverty alleviation, can stimulate growth by creating jobs, improving human capital, and enhancing social welfare (Olaniyan, 2020). As such, a well-structured government budget can directly influence the trajectory of development by providing the financial resources needed to implement various projects and policies aimed at promoting sustainable economic and social development. However, the potential of the Nigerian budget to foster meaningful development is often undermined by factors such as poor planning, weak institutions, and a lack of effective monitoring and evaluation mechanisms (Obayelu & Bankole, 2021). Despite budgetary allocations for infrastructure development, for example, Nigeria has struggled with the implementation of critical projects due to poor project management, corruption, and insufficient oversight. This challenge highlights the need for comprehensive reforms in the budgeting process to enhance its effectiveness in driving development.

The Nigerian budgeting process is characterized by a sequence of steps that begins with the formulation of the budget by the Executive branch of government, followed by deliberation, approval, and implementation by the Legislature. According to Abiola & Ige (2021), the process begins with the National Planning Commission's preparation of the Medium-Term Expenditure Framework (MTEF), which outlines the country's fiscal policy, including macroeconomic assumptions, expenditure projections, and revenue estimates. This is followed by the preparation of the annual budget by the Ministry of Finance, which is submitted to the National Assembly for review and approval.However, the budgeting process in Nigeria is often marred by political considerations and partisan interests, which sometimes lead to delays and alterations to the budget (Ogunleye, 2020). Political interference in the budgeting process, particularly at the federal level, has had detrimental effects on the effective allocation of funds, as legislators sometimes insert or remove projects based on local political interests. This has led to inefficiencies in the budgeting process, with some critical sectors receiving insufficient funding while non-priority areas attract larger allocations (Akinlo & Adepoju, 2020).

Once the budget is approved, it is supposed to be implemented by various ministries, departments, and agencies (MDAs). However, the implementation phase is often fraught with inefficiencies due to weak institutions, lack of accountability, and inadequate monitoring mechanisms. According to Adeyemi (2020), Nigeria's budget implementation challenges are exacerbated by the lack of coordination between different tiers of government (federal, state, and local), which hinders the effective execution of budgeted projects and programs. Furthermore, budget implementation is often affected by inadequate capacity within government institutions to manage large-scale projects.

While government budgeting in Nigeria holds significant potential for promoting development, the effectiveness of the budget in achieving national development goals is hampered by several challenges. These include political instability, corruption, lack of fiscal discipline, and inadequate revenue generation.

One major challenge is the over-reliance on oil revenue, which constitutes a substantial portion of Nigeria's total income. Fluctuating global oil prices have created an unstable revenue base for the government, making it difficult to predict and plan effectively for the country's development needs (Babatunde, 2019). This dependency on oil revenue has limited the diversification of Nigeria's economy, making it susceptible to global economic shocks.

Corruption remains another major challenge that undermines the budgeting process and development outcomes in Nigeria. The mismanagement of public funds, diversion of resources, and lack of transparency in the allocation and spending of budgeted funds have hindered progress in key development areas. Studies by Enu & Nwankwo (2021) highlight that despite large allocations for infrastructure development, funds are often siphoned off due to corrupt practices, preventing the successful completion of critical projects that could have accelerated development.

The inadequate capacity of government institutions to plan, implement, and monitor the budget effectively is another impediment to the successful achievement of development goals. The lack of skilled human resources, insufficient technical expertise, and weak public institutions have contributed to the inefficient allocation and use of public funds. The absence of a robust monitoring and evaluation framework has also made it difficult to track the progress and impact of budgetary expenditures on development outcomes (Ogbonna & Njoku, 2021).

Finally, the lack of a clear alignment between national development plans and the budget has also undermined the effectiveness of government budgeting in achieving development. While Nigeria has developed several national development plans, such as the Vision 20:2020 and the National Economic Recovery and Growth Plan (ERGP), there is often a disconnect between the goals set out in these plans and the budgetary allocations made by the government. This disconnect reduces the likelihood that budgetary expenditures will effectively address the country's pressing development challenges.

Statement of the Problem

Government budgeting is a crucial tool for steering national economic development, providing the fiscal framework for prioritizing public expenditure, allocating resources, and setting national economic goals. In Nigeria, the relationship between government budgeting and national development is central to addressing the country's numerous socio-economic challenges. The ability of government budgets to promote sustainable development, alleviate poverty, enhance infrastructure, and stimulate economic growth remains a significant issue in Nigeria. While substantial financial resources are allocated annually through the federal and state budgets, the results in terms of actual development progress have often been less than expected. This raises a fundamental question: why does Nigeria's government budgeting process, despite large budgetary allocations, often fail to translate into measurable, sustainable development?

The Nigerian government allocates a significant portion of its annual budget to critical development sectors, including education, healthcare, infrastructure, and social welfare, which are essential for improving the well-being of its citizens. However, despite these allocations, there are persistent issues such as widespread poverty, high unemployment rates, inadequate infrastructure, and insufficient access to basic public services. Furthermore, Nigeria's human development indicators remain poor, and disparities between different socio-economic groups continue to widen. In this context, the central issue becomes understanding why Nigeria's budgetary processes, which are designed to facilitate development, do not always yield the expected results.

Several factors contribute to this phenomenon, and addressing them requires an in-depth understanding of the various challenges that hinder the effective use of public funds in Nigeria's development. One of the most significant challenges is the inefficiency in the budget implementation process. While the Nigerian government regularly makes large allocations to sectors critical to development, such as infrastructure, education, and healthcare, the actual disbursement and utilization of these funds are often delayed or mismanaged due to inefficiencies within government institutions (Ogunleye, 2020). Public sector agencies often lack the capacity to execute budgeted projects on time, and weak institutional frameworks further hinder the effective management of budget resources.

Another challenge is political interference in the budgeting process. Nigeria's political environment is marked by frequent changes in leadership, which often leads to inconsistencies in budget priorities. In addition, political patronage and partisanship influence the allocation of resources in ways that do not always align with national development objectives. Budgetary allocations sometimes reflect the interests of political elites rather than addressing the needs of the broader population. This results in the misallocation of resources, undermining the effectiveness of government spending on national development priorities.

The recurrent problem of corruption within the budgeting process is another significant issue. Corruption, both at the administrative and political levels, has been a persistent obstacle in the Nigerian budgeting system. Funds that are meant for critical development programs are often diverted for personal or political gain, severely limiting the potential of government budgets to address socio-economic challenges. The lack of transparency and accountability mechanisms in the management of public funds exacerbates this issue, leading to the underperformance of the budget and disappointing outcomes in terms of development.

Furthermore, Nigeria's heavy dependence on oil revenue has led to a budgetary structure that is highly vulnerable to fluctuations in global oil prices. When oil prices are high, the government tends to increase expenditure, but when prices fall, there is often a sharp reduction in available funds, leading to the underfunding of essential development programs. The resulting volatility in government revenue makes long-term planning and the achievement of development goals difficult.The misalignment between national development goals and budgetary priorities also poses a significant problem. Nigeria has developed numerous national plans and strategies aimed at fostering economic development, such as the Vision 20:2020 and the Economic Recovery and Growth Plan (ERGP), yet there is often a disconnection between these strategies and the allocations made in the annual budget. The absence of a clear, coherent linkage between national development objectives and actual budgetary allocations has led to ineffective budgeting, where funds are not properly channeled toward priority areas that could drive significant development outcomes.

Finally, the lack of an effective monitoring and evaluation system to assess budget implementation and its impact on development is a fundamental issue. Even though significant amounts of money are allocated to development programs, there is limited assessment of whether these programs are actually achieving their intended outcomes. Without proper monitoring and evaluation mechanisms, there is little accountability for budgetary performance, and the impact of the budget on national development remains unclear.

Research Questions

The study sought to answer the following research questions:

i. To what extent does budget planning and implementation affect political development?
ii. To what extent does political interference, affect political development?
iii. What is the effect of budget allocations on political development?
iv. What is the effect of monitoring and evaluation on political development?

Research Objectives

The broad objective of the study seeks to address the problem of government budgeting process and its effect on political development in Nigeria. The specific areas of focus are:

i. to determine the effect of budget planning and implementation on political development.
ii. to determine the effect of political interference on political development

iii. to ascertain the effect of budget allocations on political development?

iv. to ascertain the effect of monitoring and evaluation on political development?

Research Hypotheses

The following guided the study:

H_{o1}: There is no significant effect between budget planning and implementation on political development in Delta State

H_{o2}: There is no significant effect between budget political interference and political development in Delta State

H_{o3}: There is no significant effect between budget allocations on political development in Delta State

H_{o4}: There is no significant effect between monitoring and evaluation on political development in Delta State

2. REVIEW OF RELATED LITERATURE

Conceptual Reviews

Government Budgeting

Government budgeting refers to the formal process through which a government plans, allocates, and manages its financial resources for the purpose of fulfilling public policy goals, facilitating development, and meeting societal needs. The government budget is a critical fiscal tool used by authorities to allocate resources across various sectors such as education, health, infrastructure, security, and welfare programs. It involves detailed financial planning for a defined period, usually annually, and serves as a key mechanism for government accountability, public finance management, and the achievement of economic and social development objectives (Hove, 2019; OECD, 2020). Government budgeting is typically structured into two main components: the **Revenue Budget** and the **Expenditure Budget**. The revenue budget outlines the expected income or receipts that the government plans to generate from various sources, such as taxes, grants, loans, and natural resource revenues (e.g., oil in the case of Nigeria). On the other hand, the expenditure budget outlines how these funds will be allocated to public services and development projects (Dabla-Norris et al., 2017). The budgeting process is a critical aspect of the government's fiscal policy and plays a vital role in economic planning by dictating how public funds are raised and spent over a specific fiscal year.

Government Budgeting as a Tool for Development

Budgeting in the government context is not only about financial management but also a strategic tool for achieving development goals. Governments use their budgets to promote economic growth, improve public welfare, reduce poverty, and enhance infrastructure. As such, the budgeting process is closely linked to national development strategies and is fundamental in ensuring that national resources are efficiently allocated to promote sustainable development (World Bank, 2018). In many developing countries, including Nigeria, government budgets are central to achieving developmental objectives outlined in national plans such as poverty reduction, healthcare improvement, education expansion, and infrastructure development. The government's ability to effectively manage its budget is therefore a key determinant of its capacity to meet these goals and improve the quality of life for its citizens (Adewale & Eze, 2019).

The Budgeting Process and Public Policy

The government budgeting process is inherently political, as it involves the formulation, negotiation, approval, and execution of fiscal policies. This process is typically carried out through a multi-stage approach that includes:

i. **Budget Formulation**: This is the first stage where the executive branch of government (usually through ministries of finance and planning) prepares a draft budget proposal, outlining expected revenue and expenditure for the upcoming fiscal year. The budget proposal is based on the government's policy priorities and available resources.

ii. **Budget Approval**: After the formulation, the proposed budget is presented to the legislative arm (e.g., the National Assembly in Nigeria) for debate, adjustments, and approval. This stage is where lawmakers may propose changes to ensure that the budget aligns with the needs of their constituencies and national priorities.

iii. **Budget Execution**: Once approved, the budget is implemented by various government ministries, departments, and agencies. They manage the allocation and disbursement of funds to achieve the set objectives.

iv. **Monitoring and Evaluation**: Throughout the fiscal year, there are continuous monitoring and evaluation processes to assess whether the budgetary goals are being met and if any adjustments are needed.

v. This process ensures that government priorities are reflected in the allocation of public resources, which, in turn, influences overall economic and social development (Akinlo & Akinlo, 2017).

Challenges in Government Budgeting

Despite its importance, government budgeting faces significant challenges, especially in developing countries like Nigeria. Some of these challenges include:

i. **Political Interference**: Political factors can distort budget allocations, with political elites or interest groups influencing budget priorities in ways that may not align with national development goals (Aluko & Osifo, 2021).

ii. **Corruption**: Mismanagement and diversion of allocated funds for personal gain can significantly undermine the effectiveness of government budgets. Corruption, whether in revenue collection or budget execution, often results in inadequate funding for critical development projects (Adewale & Eze, 2019).

iii. **Inadequate Revenue Generation**: In countries heavily reliant on specific sources of revenue, such as oil in Nigeria, fluctuations in global prices can cause substantial budgetary imbalances. This challenge necessitates diversification of revenue sources to ensure budget stability (Ogunleye, 2020).

iv. **Weak Institutional Capacity**: Poorly equipped public institutions may struggle with effectively implementing budgets, leading to delays and inefficiencies in executing planned development projects (OECD, 2020).

Development

Development is a multifaceted and evolving concept that is widely studied across disciplines such as economics, sociology, political science, and human geography. It refers to the process through which a society or an individual advances in terms of economic, social, political, and cultural well-being. Development can be seen in terms of improving living standards, increasing access to education and healthcare, enhancing political stability, and fostering equitable opportunities for all members of society.

The most common distinction in development studies is between economic development and human development. Economic development refers to the growth of an economy, typically measured by increases in GDP or other economic indicators. Human development, on the other hand, takes a broader approach, focusing on improving individuals' overall well-being and their ability to lead fulfilling lives. The Human Development Index (HDI), introduced by the United Nations Development Programme (UNDP), is one of the most widely recognized measures of human development and includes indicators such as life expectancy, education, and income levels (UNDP, 2020).

Development as a Complex Process

Recent discussions in development studies have moved beyond traditional economic measures to recognize the complexity of development processes. Sen (1999) introduced the concept of capabilities as a central aspect of development, emphasizing that development is not just about increasing wealth but about expanding the freedoms and opportunities individuals have to live the lives they value. This approach highlights the importance of social and political factors in development, as well as the need to address issues such as inequality and social justice.

Sustainable Development

The concept of sustainable development, introduced in the 1987 Brundtland Report, focuses on the need to balance economic growth with environmental protection and social inclusion. Sustainable development emphasizes the idea that development should meet the needs of the present without compromising the ability of future generations to meet their own needs. Recent works on sustainable development highlight the need for environmental justice, recognizing that the consequences of environmental degradation often disproportionately affect marginalized communities (Kates et al., 2018). Furthermore, sustainable development calls for a transdisciplinary approach that integrates knowledge from different fields and considers the social, political, and ecological dimensions of development (Meadows, 2020).

Global Development and Inequality

Recent literature has focused on global development and how global inequalities affect national development strategies. Scholars argue that globalization and the increasing interconnectedness of the world economy have both positive and negative impacts on development. On the one hand, globalization has facilitated access to technology, capital, and markets for developing countries, but on the other hand, it has exacerbated inequalities both within and between countries (Piketty, 2020). The COVID-19 pandemic has also illustrated the vulnerabilities of global development, highlighting the need for stronger global health systems and social safety nets.

National Development

National development is a broad and multifaceted concept that encompasses the economic, social, political, and cultural progress of a nation. It is primarily concerned with improving the living standards of the population, enhancing the quality of life, reducing poverty, and fostering a sustainable and equitable society. National development refers to the process by which a country improves the economic, social, and institutional structures to achieve a higher level of prosperity, well-being, and overall progress. It involves the long-term improvement of a nation's economic capacity, infrastructure, human development, and governance systems (Todaro & Smith, 2020; Sen, 2014).

Key Dimensions of National Development

National development can be understood through several key dimensions:

i. **Economic Development**: Economic growth is often considered a central aspect of national development. It involves an increase in the production of goods and services, improvements in infrastructure, the development of industries, and the creation of employment opportunities. Economic development also focuses on achieving a sustainable and diversified economy that is not overly dependent on any single sector (e.g., oil in Nigeria), with a focus on inclusive growth that reduces inequality (Sachs, 2015).
ii. **Social Development**: Social development involves the improvement of the social well-being of a country's citizens. This includes ensuring access to education, healthcare, clean water, sanitation, and adequate housing. It also encompasses the promotion of

social justice, equality, and the reduction of disparities in wealth, income, and opportunities among different segments of society (Kuznets, 2019). Social development is often linked to achieving better quality of life and the advancement of human capabilities (Sen, 2014).

iii. **Political Development**: Political development refers to the establishment and strengthening of political institutions, the rule of law, democratic governance, and the protection of human rights. A key aspect of political development is ensuring that political systems are inclusive, transparent, and accountable to citizens. It also involves enhancing the effectiveness of governance in implementing policies and ensuring stability (Diamond, 2015).

iv. **Environmental Sustainability**: Modern interpretations of national development emphasize environmental sustainability. Sustainable development is the idea that economic and social progress should not come at the expense of the environment. Thus, national development also involves managing natural resources responsibly and ensuring that development activities do not lead to environmental degradation. Balancing economic growth with environmental protection is seen as essential for long-term prosperity (World Commission on Environment and Development, 1987).

Challenges to National Development

Achieving national development is not without its challenges. In many developing countries, including Nigeria, factors such as corruption, political instability, lack of infrastructure, poor education systems, and inadequate healthcare infrastructure have hindered progress. Additionally, economic dependency on a single resource, such as oil, can limit diversification and resilience to global market fluctuations (Ogunleye, 2020). Inequality, unemployment, and limited access to resources also represent significant barriers to achieving equitable development.

Furthermore, environmental degradation, climate change, and the depletion of natural resources pose significant challenges to achieving sustainable development. Balancing economic growth with the need to protect the environment remains a critical issue in national development strategies (World Bank, 2018).

Political Development

Political development refers to the processes and changes that take place in political systems and structures over time. It involves the evolution of political institutions, the expansion of political participation, the development of democratic governance, and the deepening of political processes that ensure the responsiveness and stability of a society. Political development is often intertwined with social, economic, and cultural factors that influence the manner in which political power is exercised, distributed, and challenged. Scholars have long debated the dimensions of political development, with some emphasizing institutional growth and others focusing on the quality of governance or political participation.Political development can be broadly understood as a multidimensional process, which includes the expansion of civil liberties, the effectiveness of political institutions, political participation, and the ability of the government to address societal needs. This involves both qualitative aspects, such as democratic consolidation and the rule of law, and quantitative aspects, like the establishment of new political parties or the evolution of electoral systems.

Scholars of political development often examine the relationship between economic modernization and political change. According to the modernization theory, economic growth leads to political development, as a prosperous society tends to foster democratic values and institutions (Huntington, 1968). However, critics of modernization theory, including dependency theorists, argue that development in the global South is shaped by external factors such as colonial legacies and global capitalist systems that hinder genuine political development (Gills, 2020). Therefore, political development is not a linear process; it can be shaped by both internal dynamics such as political culture and external forces such as international relations.

Political Development and Democracy

One critical aspect of political development is the development of democratic governance. A political system is often deemed developed when it can ensure the peaceful transfer of power, protect citizens' rights, and offer meaningful participation opportunities for all citizens. Diamond (2019) highlights that a crucial measure of political development is the extent to which political systems move towards democratic norms and practices, including the rule of law, accountability, and political freedom.

Political Institutions and Governance

The evolution of political institutions is a key feature of political development. Political development often leads to the establishment of more efficient and accountable governance structures, including the creation of independent judicial systems, democratic elections, and legislatures. Bogaards (2021) argues that political development also involves the capacity of political institutions to adapt to new challenges, ensuring that they are resilient to pressures and able to maintain stability in the face of political and economic change.

Budget Planning and Implementation

Budget Planning refers to the process of forecasting, organizing, and allocating financial resources to meet specific goals, priorities, and objectives of an organization or government. It involves setting out a comprehensive financial plan for a defined period, typically a year that outlines expected revenues, expenditures, and the allocation of resources to various sectors or projects. Budget planning serves as a strategic tool for decision-making, ensuring that resources are directed toward achieving set goals, such as economic growth, public service delivery, or social development. Effective budget planning requires thorough analysis, stakeholder involvement, and alignment with broader economic and development policies (Akinlo & Akinlo, 2017). While Budget Implementation is the process of executing the planned budget by translating budget allocations into actual activities, programs, or services. It involves the disbursement of funds, management of resources, and the monitoring of financial activities to ensure that planned objectives are met within the specified budgetary limits. Budget implementation includes coordinating with relevant agencies, ensuring compliance with budgetary guidelines, and addressing any challenges or deviations that may arise during execution. Successful implementation requires efficient management, accountability, and effective monitoring mechanisms to prevent financial mismanagement or waste (Dabla-Norris et al., 2017).

Political Interference

Political interference refers to the involvement or influence of political actors or governmental bodies in areas of society or institutions where their influence is considered improper, excessive, or harmful to the functioning of those systems. This concept typically arises in the context of public administration, law enforcement, the judiciary, the economy, or any area where political actions can disrupt or distort processes, policies, or outcomes that should be independent or neutral.Political interference often manifests in various forms, including but not limited t: Interference in the judiciary: When political figures exert undue influence over court rulings, potentially compromising judicial independence. According to Tushnet (2021), when political interference compromises the judiciary, it erodes the rule of law and weakens trust in democratic institutions. This relationship between political interference and the erosion of judicial independence has been evident in countries with fragile democratic norms, where such interference leads to a decline in the quality of justice. . Lawson (2020) suggests that political interference leads to inefficiency and corruption within public institutions, as decisions are made to serve political interests rather than the common good. The political system becomes less responsive to the needs of citizens and more focused on sustaining political power. Lawson (2020) suggests that political interference leads to inefficiency and corruption within public institutions, as decisions are made to serve political interests rather than the common good. The political system becomes less responsive to the needs of citizens and more focused on sustaining political power

Budget Allocation

Budget allocation refers to the process by which financial resources are distributed across various departments, projects, or programs within an organization or government. It is a critical aspect of financial management, ensuring that resources are allocated efficiently to meet organizational goals and priorities. Budget allocation involves decision-making about how much funding each area of operation receives, based on factors such as urgency, strategic objectives, and available revenue. In the public sector, budget allocation typically follows a set of procedures involving the identification of priorities, estimation of costs, and the distribution of funds across different government departments and initiatives. This process aims to align financial resources with policy objectives and ensure that public funds are used effectively for the public good. In the private sector, budget allocation focuses on maximizing profitability and achieving strategic goals, with departments such as marketing, R&D, and operations receiving funding according to their relative importance to organizational objectives. Recent discussions on budget allocation have emphasized the need for **performance-based budgeting**, which ties resource distribution to measurable outcomes and results (Cheng, 2020). This approach seeks to improve accountability and efficiency by ensuring that funds are directed toward programs that demonstrate a clear impact. Furthermore, **participatory budgeting**, where stakeholders and the public have a role in the decision-making process, is increasingly seen as a way to enhance transparency and foster public trust in financial decision-making (Beresford et al., 2021).

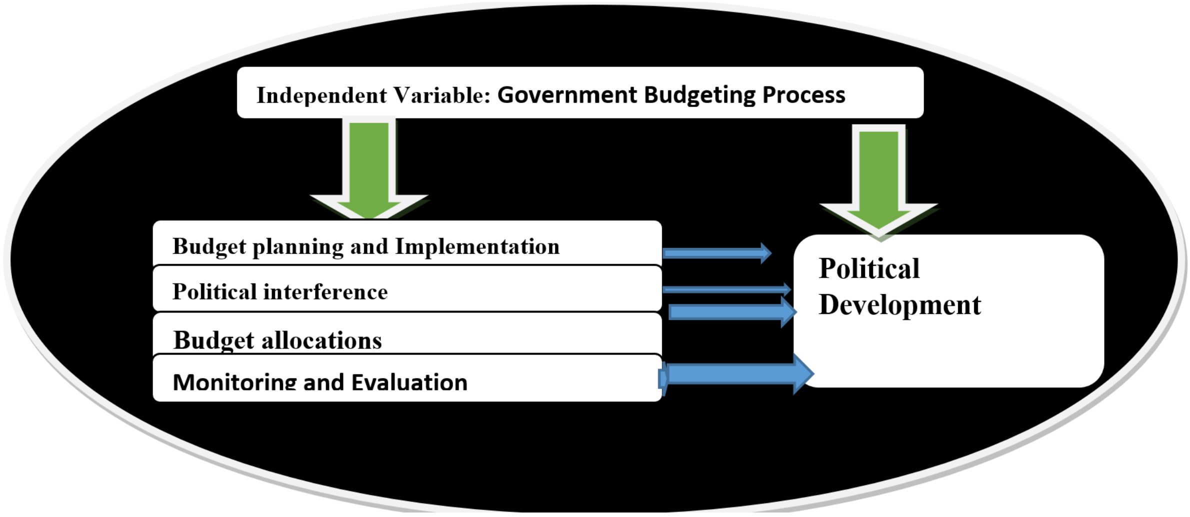
Monitoring and Evaluation

Monitoring and Evaluation (M&E) is a systematic process used to assess the progress, performance, and outcomes of projects, programs, or policies. It is a crucial part of project management that helps stakeholders track the implementation process, determine if objectives are being met, and identify areas for improvement. **Monitoring** refers to the ongoing process of collecting and analyzing data during the implementation of a program or project. It helps ensure that activities are being carried out as planned and that resources are being used efficiently. Monitoring is typically concerned with short-term outputs and immediate results. **Evaluation**, on the other hand, focuses on the assessment of the effectiveness, efficiency, and impact of a program or project, usually conducted at specific intervals (mid-term or end of the project). It seeks to answer questions such as whether the program achieved its intended outcomes, the extent of its impact, and what factors contributed to its success or failure. Evaluation helps in understanding the broader consequences of the project and informs future decision-making and policy development. Recent discussions around M&E have emphasized the importance of **learning-oriented evaluation**, which not only focuses on measuring outcomes but also encourages learning from the results to improve future programming (Patton, 2019). Furthermore, **real-time monitoring** has gained attention as a way to provide continuous feedback during implementation, allowing for adaptive management and quicker course corrections (Duflo & Kremer, 2020).

Conceptual framework

Conceptual Model of the Study

The conceptual model of the study depicts the independent and dependent variables of the study in figure 2.1 below;



Source; Authors fieldwork analysis 2025.

Budget Planning and Implementation and Political Development

The interaction between budget planning and implementation and political development is complex and multidimensional. Budget planning and its subsequent implementation play a critical role in shaping political development by influencing governance structures, public policies, and the level of transparency and accountability in government. Conversely, political development also affects how budgets are planned, allocated, and implemented, as political stability, democratic practices, and the capacity of institutions can all impact the effectiveness of budgetary processes. Effective budget planning is crucial for political development because it directly influences the government's ability to meet the needs of its citizens. Transparent and participatory budgeting processes, where citizens and stakeholders are involved, foster greater political legitimacy and trust in the government. According to Beresford et al. (2021), when citizens are included in budgetary decisions, it enhances democratic engagement and strengthens political development by promoting accountability and responsiveness. In stable political environments with mature democratic practices, budget planning tends to be more strategic, aligning resources with long-term developmental goals.

On the implementation side, a well-executed budget helps to maintain political stability by ensuring that government programs, social services, and infrastructure projects are delivered effectively. Conversely, ineffective implementation or misallocation of resources can lead to political discontent, corruption, and instability, which can undermine democratic governance and hinder political development (Cheng, 2020). Political actors may influence the allocation of resources to benefit their interests, and this kind of political interference can affect the equitable distribution of resources, thereby slowing down or distorting the political development process.Moreover, political development impacts budget implementation by determining the capacity and efficiency of state institutions. In countries with weak political institutions or high levels of corruption, the implementation of budgets is often hindered, leading to poor service delivery and a lack of trust in government (Diamond, 2019). In contrast, strong, transparent, and accountable political systems tend to be more effective in executing budgets, thereby fostering political development by ensuring that public services and infrastructure meet the needs of society (Huntington, 1968).

Political Interference and Political Development

The interaction between political interference and political development is both complex and critical to understanding the dynamics of governance and democratic processes. Political interference occurs when political actors, such as government officials or political elites, exert undue influence over institutions, decision-making processes, or policies to benefit their own interests. This can manifest in various forms, such as interference in the judiciary, media control, or the manipulation of elections. Political development, on the other hand, refers to the process through which political systems, institutions, and practices evolve, aiming to enhance governance, stability, and democratic participation. Political interference can significantly hinder political development by undermining the independence and integrity of key institutions. For instance, when political elites interfere with the judiciary or suppress media freedom, it erodes the checks and balances that are essential for democratic governance and rule of law (Tushnet, 2021). Weak governance institutions resulting from such interference prevent the establishment of transparent, accountable, and democratic systems, which are vital for fostering political development. Moreover, political interference often leads to corruption, where policies and decisions are made for personal or party gain rather than public interest, further stalling political progress (Lawson, 2020).Conversely, political development plays a crucial role in mitigating the negative effects of political interference. As political systems evolve, they tend to strengthen democratic institutions and establish more robust legal frameworks and accountability mechanisms that can resist undue interference. Countries with more developed political systems typically exhibit stronger rule of law, better transparency, and institutional independence, making it more difficult for political actors to exert influence over key decisions (Mungiu-Pippidi, 2019). Furthermore, democratic consolidation helps to reduce political interference by promoting electoral integrity, increasing public participation, and ensuring that political power is held accountable.

Budget allocation and political development

The interaction between budget allocation and political development plays a crucial role in shaping both the economic and political landscape of a country. Budget allocation refers to the process by which financial resources are distributed across different sectors, departments, or projects within a government or organization. It is a key tool for policymakers to implement their priorities, such as social services, infrastructure, defense, or education. On the other hand, political development involves the evolution and strengthening of political systems, institutions, and practices that promote stability, democratic governance, and effective public administration. Effective budget allocation can contribute positively to political development by enabling governments to deliver public goods and services that improve citizens' quality of life and foster public trust. According to Cheng (2020), well-allocated resources can support democratic consolidation, social cohesion, and political stability by ensuring that essential services like healthcare, education, and infrastructure reach those who need them most. Additionally, transparent and inclusive budget processes can strengthen democratic accountability and encourage active participation from citizens, ultimately enhancing the legitimacy of political institutions (Beresford et al., 2021).However, political interference in budget allocation—such as diverting funds for political patronage or corruption—can undermine political development. When resources are allocated to benefit specific political groups rather than the broader public interest, it can lead to inequality, public discontent, and weakened democratic structures (Diamond, 2019). Inefficient or biased budget allocation practices may also exacerbate existing political tensions and slow down the development of key institutions that are necessary for long-term governance improvement. Conversely, political development influences how budgets are allocated. In countries with strong democratic institutions and effective governance structures, budget allocation tends to be more transparent, efficient, and aligned with long-term development goals (Huntington, 1968). Institutional maturity allows for the implementation of systems like performance-based budgeting, which links budget decisions to measurable outcomes and helps ensure that resources are allocated to areas that drive sustainable development (Cheng, 2020). Furthermore, political development enhances the capacity of governments to prioritize and manage public funds effectively, ensuring that budget decisions reflect the real needs of the population.

Monitoring and Evaluation and Political Development

Monitoring and Evaluation (M&E) refers to the systematic processes used by governments, organizations, or institutions to assess the progress, effectiveness, and impact of projects, policies, or programs. Monitoring involves the continuous collection and analysis of data to ensure that activities are being carried out as planned, while evaluation assesses the outcomes and impacts of these activities, typically at the end or midway through a project. Political development, on the other hand, refers to the evolution and improvement of political systems, governance structures, and democratic institutions over time. It involves enhancing political stability, accountability, transparency, and the capacity of government institutions to respond to citizens' needs. The interaction between M&E and political development is crucial for ensuring that political institutions and processes remain responsive, accountable, and efficient. M&E plays a significant role in promoting political development by enhancing government accountability and improving public sector performance. Regular monitoring provides valuable data that enables governments to track the implementation of policies and ensure that resources are used efficiently. According to Patton (2019), effective M&E systems allow policymakers to identify strengths and weaknesses in governance and to make informed decisions that drive political stability and growth. By evaluating the outcomes of public programs, M&E systems can also highlight areas where political systems are failing or succeeding in meeting their objectives, leading to better resource allocation and policy adjustments (Duflo & Kremer, 2020).Moreover, the transparency of M&E processes fosters public trust in government institutions. When citizens can see the results of government actions through clear evaluations, they are more likely to engage in the political process and demand accountability, which strengthens democratic norms and political development (Bogaards, 2021).On the flip side, political development influences the effectiveness of M&E systems. In well-developed political systems, with strong democratic institutions and rule of law, there is greater institutional capacity to implement robust M&E frameworks that track not only the success of specific projects but also broader governance outcomes. Democratic consolidation promotes transparency in the M&E process, allowing citizens, civil society, and the media to hold the government accountable for its actions (Diamond, 2019). In contrast, in less developed political systems, weak governance and political interference can undermine M&E efforts, as political actors may manipulate data or withhold information to maintain power and avoid scrutiny (Tushnet, 2021).

THEORETICAL FRAMEWORK

Political economy theory

Political economy theory explores the interplay between politics, economics, and society, emphasizing how political institutions, power dynamics, and economic structures shape policy outcomes. It posits that economic policies are not merely technical decisions but are deeply influenced by political interests, institutional arrangements, and the distribution of power within society. This theoretical framework is particularly pertinent when examining government budgeting processes, as budgets often reflect the priorities and power relations of political elites, interest groups, and institutional actors.

In the context of Nigeria, and specifically Delta State, political economy theory provides a lens to understand how budgeting processes are influenced by political considerations, such as patronage, elite capture, and clientelism. These factors can lead to budget allocations that favor certain groups or regions, often at the expense of equitable development. For instance, studies have highlighted how political dynamics in Delta State have affected budget implementation, with issues like compromised monitoring and corruption undermining the effectiveness of public spending, (Ejumudo & Ejumudo, 2020).

Furthermore, political economy theory underscores the importance of institutional frameworks and governance structures in shaping budgetary outcomes. Weak institutions and lack of accountability can facilitate the misallocation of resources, hindering political development and the achievement of sustainable development goals (Ojoko, 2021). In Delta State, challenges such as poor commitment to budget execution and lack of effective monitoring mechanisms have been identified as significant barriers to translating budget plans into tangible development outcomes (Ezeudu, Fadeyi, & James, 2024).

By applying political economy theory, this study aims to critically assess the budgeting process in Delta State, examining how political factors and institutional weaknesses influence budgetary decisions and their implications for political development. Understanding these dynamics is crucial for formulating policies that promote transparency, accountability, and equitable development in the state.

EMPIRICAL REVIEW

Budget Implementation Challenges in Delta State

A study by Ejumudo and Ejumudo (2020) examined the factors contributing to budget implementation failures in Delta State. The research identified issues such as budget indiscipline, lack of accountability, inadequate monitoring mechanisms, and political instability as significant barriers to effective budget execution. These challenges hinder the state's ability to translate budgetary allocations into tangible development outcomes, thereby affecting political development.

Revenue Generation and Budget Performance

An analysis by Dataphyte (2023) assessed Delta State's revenue generation and budget performance. The study found that while the state's internally generated revenue (IGR) increased annually, it often fell short of projections, indicating challenges in revenue mobilization. This shortfall impacts the state's fiscal capacity and its ability to fund development initiatives, thereby influencing political development through resource allocation.

Sectoral Budget Allocations and Development Priorities

A report by Business Post Nigeria (2022) analyzed Delta State's 2022 budget allocations. The study highlighted significant investments in infrastructure, education, and health, reflecting the state's commitment to development. However, the report also noted concerns about the equitable distribution of resources and the effectiveness of these investments in achieving desired development outcomes.

Political Influence on Budgetary Decisions

An investigation by The Guardian Nigeria (2024) discussed the political dynamics influencing Delta State's budgeting process. The study revealed that political considerations often shape budgetary decisions, leading to allocations that may not align with the state's development priorities. This politicization of budgeting processes can undermine transparency and accountability, affecting political development.

3. METHODOLOGY

The study adopted descripted survey as stated by Kothari (2008), descriptive studies describe the phenomena as they are and attempt to answer "what" kind of questions. **The** Population according to Asika (2004) is a well-defined collection for individuals or objects known to have similar characteristics or attributes in these remarks. Nwadingwe (2002) noted that the population is a large collection of individuals and/or objects that is the focus of a scientific query. The population of this study consists of the total number of senior full-time civil servants in selected ministries, which is given as 313 according to Delta State Civil service records (2023). The breakdown is given below in **Table 1.**

Table1: population according to ministries

S/n	Name of Ministry	Population
1.	Ministry of Education	88
2.	Ministry of Works	67
3.	Ministry of Power and Energy	72
4.	Local Government and Chieftaincy Affairs	43
5.	Ministry of Youth Development	41
	Total	**313**

Source: Civil service records, Asaba, 2025

The study due to the small nature of population, adopted the entire sample of 313 This approach is especially useful in studies where the precision of the results is crucial, such as in governmental surveys, quality control processes, or small businesses looking to understand every aspect of their customer base or employee performance, Groves, Fowler, Couper, Lepkowski, Singer, & Tourangeau, (2011).The study based on the ministries selected ministries from the population is judgmental hence the non-probability sampling techniques was chosen. The following factors were considered for this choice due to Closeness to researcher, Assess ability to the category of civil servants and other logistics reasons such as researcher ease, Olannye (2006). A structured questionnaire was used to collect data. According to various scholars, it is advisable to employ research questionnaires in collection of data in survey studies (Mathers, Fox & Hunn, 2009). The study tested both the content validity and construct validity. Content validity is a set of operations or measures which together operationalize all aspects of a concept. As observed by Kimberlin and Winterstein (2008) determination of this validity is through expert advice by experts in academia and ministries under review since it can be tested statistically. Testing of the reliability of the scale is very important as it shows the extent to which a scale produces consistent results if measurements are made repeatedly. A pilot test on a sample can be done with a smaller number of elements which may be used in the study and under similar conditions. Pilot testing was also done to establish reliability and consistency of the instrument, with a thrash hold higher than 0.7. This was done by determining the association between scores obtained from different administrations of the scale. If the association was high, the scale yielded consistent results, thus it was reliable. Cronbach's alpha was used to determine the internal reliability of the questionnaire used in this study. Values ranged between 0 and 1.0; while 1.0 indicated perfect reliability, the value 0.70 will be deemed to be the lower level of acceptability. The findings were not included in the data analysis in the next chapter but conducted to ascertain the reliability of the instrument.

Table 2: Instrument reliability

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	No of Items
.878	.876	5

Source: Statistical package for social sciences, version 23(2025)

The table 2 above revealed a Cronbach Alpha reliability coefficient above the threshold of 0.70 indicating that the instrument is reliable. Data was collected through primary and secondary sources. Questionnaire administered to respondents is of the primary data source. The internet as well as the library constituted the secondary data collection medium. This includes journals, newspapers, magazines, textbooks, research findings report etc. Data processing and analysis was facilitated using Statistical Package for Social Sciences (SPSS) version 23.0 software. Both descriptive statistics and inferential statistics was used in the analysis. Descriptive statistics including means and standard deviations was also used to address research variables. Inferential statistics in the form of Pearson's correlation and multiple regression analyses which outlined the relationship between government budgeting process and the extent to which those they impact on political development of Delta State was clearly outlined. The results of the study were presented in tables. The following regression function guided the inferential analysis.

4. RESULTS AND DISCUSSION

Response Rate

The number of surveys that were rolled out to the respondents was 313 and 225 were duly filled and returned. **Table 3** shows the response rate.

Table 3: Response Rate

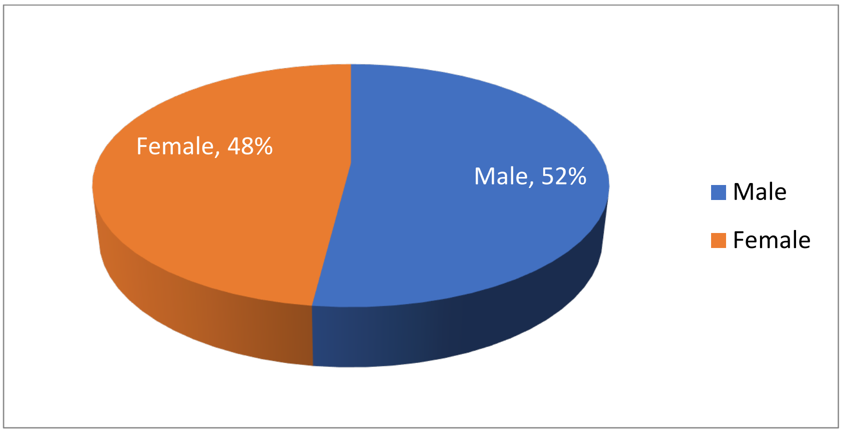
S/N	Response	Frequency	Percentages (%)
1	Returned copies of questionnaire	225	71.8
2	Unreturned copies of questionnaire	54	17.2
3	Questionnaire not properly filled	34	11
Total		313	100

The data in Table 3 demonstrate that 71.8% of respondents responded. According to Kothari (2004), a response rate of 71.8% was sufficient for the researcher to conduct the study because the analysis requires a response rate of at least 50%.

Demographic Characteristics of the respondents

Gender of the Respondent

Figure 2 shows the gender of the respondents.

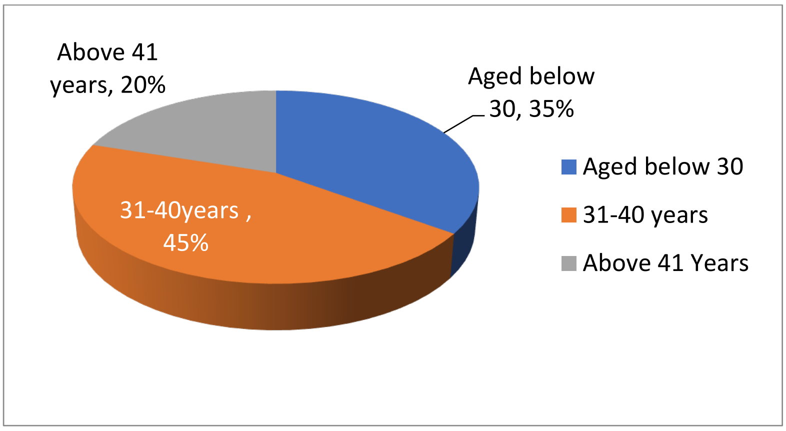


Source: Researcher (2025)

According to Figure 2, 52% of the respondents were men and 48% were women. The findings suggested that men made up most of the workforce in Delta State that were chosen. This demonstrated that there is a gender gap and that men are more involved in the Government budgeting

Age of the Respondents

Figure 3 presents the age of the respondents.

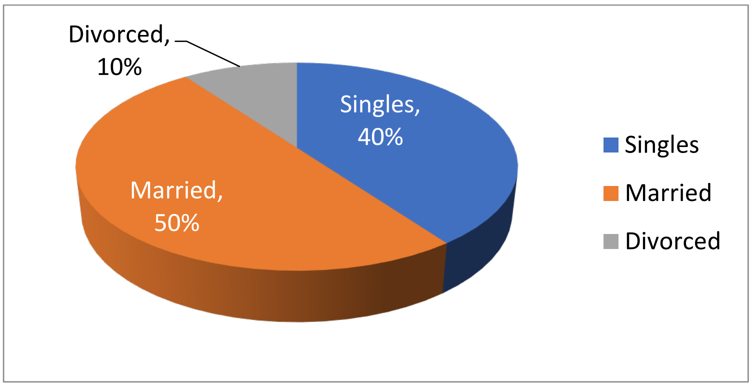


Source: Researcher (2025)

According to figure 3, 35% of the population was under 30. Additionally, 20% of respondents were beyond the age of 41, while 45% of respondents were between the ages of 31 and 40. According to the data, the majority of the employees were between the ages of 31 and 40. This suggested that those between the ages of 31 and 40 were more active and that the majority of the workforce was young and innovative.

Marital Status of the Respondents

Figure 4 presents the marital status of the respondents.

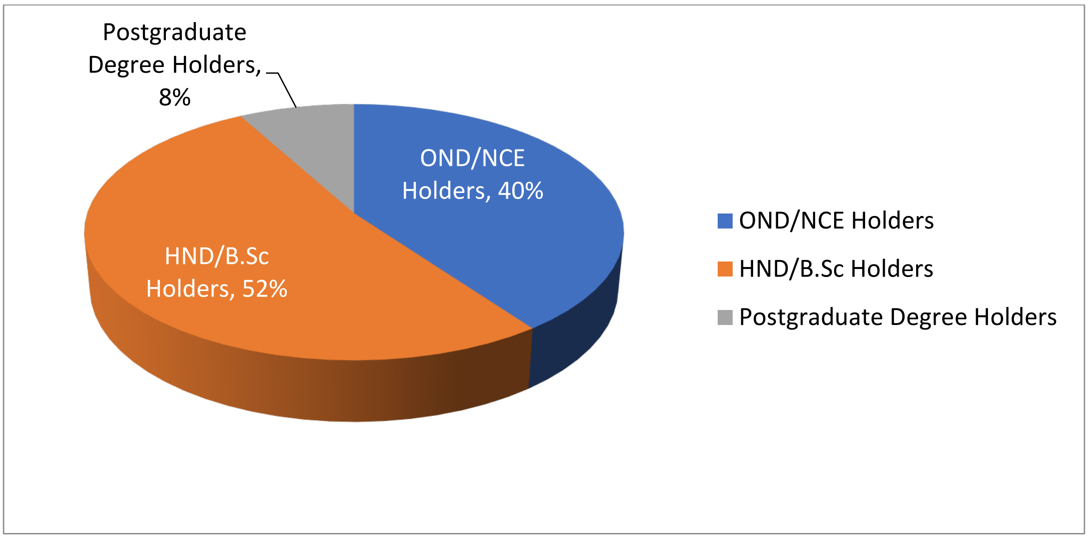


Source: Researcher's analysis (2025)

According to Figure 4, 40% of respondents were single, 50% were married, and 10% of the remaining respondents were divorced. The findings suggested that half of the employee in the civil service were married.

Educational Qualification of the Respondents

Figure 5 presents the educational qualification of the respondents.



Source: Researcher's Analysis (2025)

The results from figure 5 showed that majority (52%) of the respondents were HND/B.Sc holders, 40% of the respondents were OND/NCE holders, while 8% of the other respondents were post graduate degree holders.

Number of Years Respondents Worked with the Organization

The respondents were requested to indicate on the years that they have served in the organization. Results are presented in Figure 5 above

Regression Analysis

Table 4: Multiple Linear Regression Results

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-11.218	2.141		-5.239	.000		
Budget Planning and Implementation	.431	.055	.381	7.888	.000	.746	1.341
Political Interference	.272	.052	.221	5.204	.000	.968	1.033
Budget Allocation	.123	.053	.102	2.329	.021	.916	1.092
Monitoring and Evaluation	.179	.042	.192	4.264	.000	.859	1.164

a. Dependent Variable: Political Development

Table 4, showed that Budget Planning and Implementation has significant positive effect on government budget process (β =0.381, p=0.000< 0.05). Political Interference has significant positive effect on government budget process (β =0.221, p=0.000< 0.05). Budget Allocation has significant positive effect on political development (β =0.102, p=0.021< 0.05) Monitoring and Evaluation has significant positive effect on political development (β =0.192, p=0.000< 0.05).

Table 4 showed that there is no multicolinearity because the VIF of Budget Planning and Implementation (1.341), Political Interference (1.033), Budget Allocation (1.092), Monitoring and Evaluation (1.164), towards political development are below 10. Besides, the tolerance level is more than 0.1 where Budget Planning and Implementation has 0.746, Political Interference has 0.968, Budget Allocation has 0.916 and Monitoring and Evaluation has 0.859

The regression model was, therefore.

PD=-11.218+ 0.431BPI+ 0.272POI+ 0.123BUA+0.179M&E

Table 5: Model Fitness

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	107.812	5	21.562	71.134	.000[b]
	Residual	66.384	219	.303		
	Total	174.196	224			

a. Dependent Variable: Political Development

b. Predictors: (Constant), Budget Planning and Implementation, Political Interference, Budget Allocation, Mentoring and Evaluation

The results in table 5, showed that the independent variables were good indicators of Political Development. This was supported by the F measurement of 71.134 and the detailed p value (0.000) which was less than 0.05 significance level. Therefore, the model was statistically significant

Table 6: Model summary

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.787[a]	.619	.610	.5506

a. Predictors: (Constant), Budget Planning and Implementation, Political Interference, Budget Allocation, Monitoring and Evaluation

The results in Table 6, showed that Budget Planning and Implementation, Political Interference, Budget Allocation, and Monitoring and Evaluation were seen as acceptable factors in clarifying Political Development with adjusted R square of 0.610. This means that independent variables explained 61% of the variations in Political Development.

Hypotheses Testing

Hypotheses were tested using multiple linear regression analysis as represented.

Hypothesis testing of Budget Planning and Implementation and Political Development

The first hypothesis tested was that Budget Planning and Implementation has no significant effect on political development.

The hypothesis was tested by using multiple linear regression and determined using p-value. The acceptance/rejection criterion was that, if the p value is less than 0.05, we reject the H0 but if it is more than 0.05, the Ho is not rejected. Based on the results presented in Table 4.7 p value was 0.000. This was supported by a calculated t-statistic of 7.888 that is larger than the critical t-statistic of 1.96. Null hypothesis was rejected. Therefore, Budget Planning and Implementation **has** a significant positive effect on political development.

Hypothesis testing of Political Interference and Political Development

The second hypothesis tested was that Political Interference has no significant effect on political development

The hypothesis was tested by using multiple linear regression and determined using p-value. The acceptance/rejection criterion was that, if the p value is less than 0.05, we reject the H0 but if it is more than 0.05, the H0 is not rejected. Based on the results presented in Table 4.7, the p value was 0.000. This was supported by a calculated t-statistic of 5.204that is larger than the critical t-statistic of 1.96. Null hypothesis was rejected. Therefore, Political Interference has a significant positive effect on political development.

Hypothesis testing of Budget Allocation and Political Development.

The third hypothesis tested was that Budget Allocation has no significant effect on political development

The hypothesis was tested by using linear regression and determined using p-value. The acceptance/rejection criterion was that, if the p value is less than 0.05, we reject the H0 but if it is more than 0.05, the H0 is not rejected. Based on the results presented in Table 4.7 p value was 0.021. This was supported by a calculated t-statistic of 2.329that is larger than the critical t-statistic of 1.96. The null hypothesis was rejected. Therefore, Budget Allocation has a significant positive effect on political development.

Hypothesis testing of Monitoring and Evaluation and Political Development

The fourth hypothesis tested was that monitoring and evaluation has no significant effect on political development.

The hypothesis was tested by using multiple linear regression and determined using p-value. The acceptance/rejection criterion was that, if the p value is less than 0.05, we reject the H0 but if it is more than 0.05, the H0 is not rejected. Based on the results presented in Table 4.7 the p value was 0.000. This was supported by a calculated t-statistic of 4.264that is larger than the critical t-statistic of 1.96. The null hypothesis was rejected. Therefore, monitoring and evaluation has a significant positive effect on political development.

5. DISCUSSION OF FINDINGS

Budget Planning and Implementation and Political Development.

The results in Table 4.7 showed that budget planning and Implementation ($r=0.621^{**}$, p=0.01) had a strong positive and significant relationship with political development. Table 4.7 showed that budget planning and implementation has significant positive effect on political development ($\beta=0.381$, $p=0.000< 0.05$). The test of $H1_a$ showed that budget planning and implementation has a significant positive effect on political development. Also with Al-Hawary and Al-Hamwan(2017) worked on budget planning and its impact on political development represented by (strength, weakness, threats, and opportunity).

Political Interference and Political Development

The results in Table 4.7 showed that political interference and political development were positively correlated ($r=0.290^{**}$, p=0.01). Table 4.7 showed that political interference has significant positive effect on political development ($\beta=0.221$, $p=0.000< 0.05$). The test of $H2_a$ showed that Political Interference has a significant positive effect on political development. The results were like the findings Thus, the findings revealed that political interference positively and significantly influence political development. The findings are in line with earlier findings supporting the results like Serfontein (2010), who found that the relationship between political inference and political development of government organisation is positive though indirect. Falshaw, Glaister and Tatoglu (2006), however, found that no relationship exists between political interference and political development.

Budget Allocation and Political Development

The results in Table 4.7 showed that budget allocation has positive correlated coefficient value with political development ($r=0.224^{**}$, $p=0.01$). Table 4.7 showed that budget allocation has significant positive effect on political development ($\beta = 0.102$, $p=0.021 < 0.05$). The test of $H3_a$ showed that budget allocation has a significant positive effect on political development. The outcomes agreed with Jiang & Carpenter (2022) it is proven that the budget allocation process influences the political development in a government organization. Based on the data correlation, firms which provide training for employees to carry out the budget allocation able to gain positive political development.

Monitoring and Evaluation and Political Development

The results in Table 4.7 showed that monitoring and evaluation was positively associated with political development ($r=0.403^{**}$, $p=0.01$). Table 4.7 showed that monitoring and evaluation has significant positive effect on political development ($\beta = 0.192$, $p=0.000 < 0.05$). The test of $H4_a$ showed that monitoring and evaluation has a significant positive effect on political development. The result is in agreement with the findings of Issa-Salwe, Ahmed, Aloufi and Kabir (2010) which showed that aligning operational strategies to the organisational strategy goals is essential for improved political development. Alignment in political development this context is defined as the capacity to demonstrate a positive relationship between operational strategy and the accepted organizational measures of political development. This is also in line with McGraw-Hill Education (2014) sentiment that monitoring and evaluation and political development becomes a critical tool and measure in assessing the political development in organisation. It enables the management to make sure that the organisation is heading in the right direction and that corrective action is taken where needed. Hence, there is the need for management to continuously evaluate its cloud computing strategies and collaboration strategies against political development so that any indication that the government offices is failing to achieve its objectives calls for corrective adjustments.

Summary

The study on the government budgeting process and its impact on political development in Delta State highlights several key findings related to budget planning, implementation, political interference, budget allocation, and monitoring and evaluation:

i. Budget Planning and Implementation: The study found that while Delta State follows a structured approach to budget planning, there are significant challenges in the timely and effective implementation of the budget. Though planning incorporates the state's development goals, delays in project execution and a lack of alignment between planned activities and actual outcomes are common. These issues often undermine the intended developmental impact, slowing political and economic progress.

ii. Political Interference: Political interference plays a prominent role in the budgeting process in Delta State. Political elites and interests often influence the allocation of resources, prioritizing projects that align with political agendas rather than those that address the most pressing public needs. This interference can distort budget priorities, leading to an inequitable distribution of resources and fostering public dissatisfaction with government policies.

iii. Budget Allocation: The allocation of funds in the Delta State budget frequently reflects political considerations rather than developmental needs. Essential sectors such as healthcare, education, and infrastructure often receive inadequate funding, while politically favored projects dominate budget allocations. This misallocation hampers the equitable development of the state, leaving key areas underfunded and underdeveloped.

iv. Monitoring and Evaluation: The study also reveals weak monitoring and evaluation mechanisms within the budgeting process. Insufficient oversight and accountability make it difficult to track the progress of budgeted projects. The lack of effective evaluation reduces the ability to assess whether the allocated resources are yielding the desired developmental outcomes, leading to inefficiencies and corruption within the system.

6. CONCLUSION

The study on the government budgeting process and its impact on political development in Delta State reveals that while the state has made efforts in planning and structuring its budget, significant challenges remain that hinder its effectiveness in promoting sustainable political development. The findings indicate that political interference in the budgeting process often leads to a misallocation of resources, prioritizing politically favorable projects over those that address the genuine needs of the population. This, coupled with delays in budget implementation and weak monitoring and evaluation mechanisms, undermines the potential for equitable growth and development in the state.

Moreover, the lack of adequate public participation and transparency in the budgeting process further exacerbates the problem, as citizens are often excluded from key decision-making stages, diminishing their trust in government institutions. Without effective implementation and oversight, the resources allocated in the budget are not fully utilized for the intended developmental purposes, limiting the positive impact on the state's political and socioeconomic progress.

In conclusion, for Delta State to achieve meaningful political development, it is essential that reforms are implemented to address these challenges. This includes improving transparency, ensuring greater public involvement in the budgeting process, reducing political interference, and strengthening monitoring and evaluation frameworks. By doing so, the state can better align its budgeting process with its long-term development goals, ultimately fostering a more equitable, accountable, and politically stable environment for all citizens.

Recommendations

Based on the findings of the study, it was recommended that:

i. Delta State should streamline the budget planning process by ensuring it is more inclusive and aligned with long-term development goals. The state should prioritize the timely execution of projects by establishing clear timelines and accountability measures. This will ensure that planned initiatives are implemented effectively and contribute to sustained political and socioeconomic development.

ii. To ensure that the budgeting process serves the public's best interests, political interference should be minimized. This can be achieved by establishing clear, objective criteria for project selection and ensuring that budget allocations are based on developmental needs rather than political considerations. Strengthening the independence of budgetary bodies and decision-makers will help in creating a fairer distribution of resources.

iii. The state should adopt a more equitable approach to budget allocation, ensuring that critical sectors such as healthcare, education, and infrastructure receive adequate funding. This can be done by conducting regular needs assessments and prioritizing funding for projects that directly address the pressing needs of the populace, particularly in underserved areas.

iv. Delta State should implement a robust monitoring and evaluation system to track the progress of budgeted projects. This system should include regular audits, performance reviews, and citizen feedback mechanisms to ensure transparency, accountability, and the effective use of resources. Strengthening these frameworks will help assess whether funds are being used efficiently and whether projects are meeting their intended goals.

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