



Budget Incrementalism and Federal Character in Rural Project Allocation in Akwa Ibom State, Nigeria: A Case Study, 2008–2017

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Abstract

This study examined budgetary incrementalism and rural development in Akwa Ibom State, Nigeria, between 2008 and 2017, with particular attention to the federal-character distribution of rural-development projects in Mkpato Enin, Itu and Etim Ekpo Local Government Areas. The study adopted a comparative case-study design, combining documentary analysis of budget and project records with field observation of selected rural infrastructure. Budgetary trends were analysed using annual changes and percentage variations, while project frequency and financial allocations were used to examine the federal-character distribution. The findings show that the state's aggregate budget increased from ₦162.48 billion in 2008 to ₦371.00 billion in 2017, indicating substantial and persistent budgetary expansion, although annual growth rates varied. The distribution of rural-development projects was also uneven across the study areas. Itu recorded the highest number of documented projects, whereas Etim Ekpo recorded the highest combined financial value among the three areas. Field observations further indicated continuing deficiencies in selected roads, health facilities and schools despite documented budgetary provisions. The findings provide qualified support for an incrementalist

pattern in the state's budgeting process but do not establish incrementalism as the sole determinant of allocation decisions. The study concludes that increasing budgetary allocations does not necessarily translate into proportionate rural-development outcomes and recommends needs-based allocation, clearer classification of projects by funding jurisdiction, stronger project-level monitoring, and improved tracking of budget execution from appropriation to completion.

Keywords: budgetary incrementalism, rural development, public budgeting, spatial allocation, budget implementation, Akwa Ibom State, Nigeria

1. Introduction

Public budgeting is both a financial and a policy process through which governments translate priorities into programmes, projects and public expenditure. At the sub-national level, the significance of budgeting extends beyond the size of annual appropriations to questions concerning the distribution of public resources across sectors, communities and federal-character areas. This is particularly important for rural development, where access to roads, water supply, electricity, healthcare, education and other basic infrastructure remains closely associated with the effectiveness of public investment. Consequently, evaluating public expenditure requires attention not only to how much government allocates but also to how resources are distributed and whether budgetary provisions translate into tangible development outcomes.

One influential explanation of public budgeting is incrementalism. Lindblom (1959) conceptualised policy decision-making as a process of successive limited comparisons in which decision-makers generally modify existing arrangements rather than comprehensively reconsidering all available alternatives. Wildavsky (1964) subsequently applied this logic directly to public budgeting, arguing that annual budgets tend to proceed from an established expenditure base, with attention concentrated on changes to existing allocations rather than the complete reconstruction of the budget each year. The incremental approach is therefore characterised by continuity, limited adjustments and considerable dependence on previous decisions. Although subsequent scholarship has challenged the universality of incrementalism, the concept remains important for explaining persistent patterns of budgetary behaviour and the political and administrative advantages of maintaining established expenditure arrangements (Good, 2011; Howlett & Migone, 2011). Good (2011), in particular, observes that incrementalism remains relevant to understanding

enduring features of budgetary behaviour, even though it does not provide a complete explanation of all budgeting outcomes.

The relevance of incrementalism to rural development lies in its potential consequences for the federal-character distribution of public resources. Where current allocations are strongly anchored in historical budgetary commitments, established expenditure patterns may persist even when the relative development needs of communities change. An incremental process can therefore provide administrative stability and reduce the information and bargaining costs associated with comprehensive annual reassessment, but it may also make it difficult for governments to redirect resources toward areas experiencing greater infrastructure deficits. The central issue is consequently not whether budgets increase from one year to another, but whether changes in allocation reflect previous budgetary commitments, changing development needs, or some combination of both.

This issue is particularly relevant in Nigeria, where rural development remains an important dimension of sub-national governance and public financial management. Evidence from Ogun State, for example, indicates that the effectiveness, openness and adequacy of budget management are associated with rural development responsiveness, suggesting that the relationship between public budgeting and rural outcomes cannot be reduced to the aggregate amount appropriated (Egbide et al., 2022). Similarly, studies of Nigerian public finance have continued to draw attention to the difficulties of translating public financial resources into equitable and effective development outcomes, with comparable evidence from Benue State showing that public finance mechanisms have not been consistently effective or efficient in improving rural infrastructure and quality of life (Rafindadi & Kondo, 2018). These difficulties are compounded at the national level by long-standing contestation over the revenue allocation formula itself, which continues to shape political relations between the federating units (Raji, 2024). The implication is that budgetary magnitude should be examined alongside the processes through which resources are allocated, managed and converted into public goods.

Akwa Ibom State provides a useful setting for examining this problem over time. The present study focuses on the period 2008–2017, during which the state's annual budget increased substantially. Budget documentation reported in Udoh's (2019) study records an initial budget of ₦162.48 billion for 2008, followed by ₦195.31 billion in 2009, ₦228.64 billion in 2010, ₦249.75 billion in 2011, ₦283.96 billion in 2012, ₦295.22 billion in 2013, ₦312.88 billion in 2014, ₦320.67 billion in 2015, ₦325.06 billion in 2016 and ₦371.00 billion in 2017. The same source records a revised 2008 budget of ₦265.16 billion, which is treated separately here because the revised figure is not directly comparable with the initial budget figures for the other years (Udoh, 2019).

The observed upward movement in the state's annual budgets provides an important starting point for investigating incrementalism, but it should not itself be regarded as conclusive evidence of incremental budgeting. A rising budget may result from inflation, changes in revenue, new policy commitments, capital investment programmes or other fiscal and economic factors. Evidence of incrementalism requires a closer examination of the relationship between successive budgetary allocations and the extent to which current allocations are anchored in the previous budget base (Good, 2011; Wildavsky, 1964). This study therefore treats the observed budget expansion as an empirical pattern requiring further investigation rather than as proof of incremental behaviour.

The budget evidence also demonstrates why aggregate expenditure alone is insufficient for assessing rural development. In 2009, for example, the state's budget documentation identified approximately ₦6.556 billion for rural electricity and water projects. Relative to the total 2009 budget of ₦195.31 billion, this represented approximately 3.36% of total budgeted expenditure. The existence of such programme-specific provisions makes it possible to move from an examination of aggregate budget growth to an investigation of the particular projects through which public resources were intended to produce rural-development outcomes.

The project-level budget evidence further reveals considerable variation in the federal-character scope and financial magnitude of interventions. The documented projects include roads, health facilities, water schemes, electricity and solar installations, agricultural and irrigation projects, educational facilities, markets, skills acquisition programmes and youth- and women-focused interventions. The financial value of individual projects also varies considerably. For instance, the documentation records ₦4.8 million for a motorised borehole project in the Ikono/Ini Federal Constituency, ₦250 million for an irrigation project in Onna, ₦250 million for an irrigation project in Abak and ₦200 million for a road project within the Akwa Ibom North-West Senatorial District. These differences demonstrate the importance of examining both the number of projects and the financial value of allocations when assessing the federal character of public expenditure.

The federal-character dimension is central to this study. The analysis concentrates on Mkpát Enin, Itu and Etim Ekpo Local Government Areas, representing the Eket, Uyo and Ikot Ekpene Senatorial Districts, respectively. The underlying study identifies these three areas for more detailed examination of rural-development projects and budgetary provisions. The selection provides an opportunity for comparative examination across the state's three senatorial districts while permitting attention to specific project locations and their associated budgetary provisions.

Importantly, the budget documentation does not consist exclusively of projects that can be unambiguously classified as direct Local Government Area expenditure. It contains interventions associated with LGAs, federal constituencies, senatorial districts and federal agencies. This distinction is important for an analysis of state-level budgeting because a project located within or associated with an LGA is not necessarily an expenditure made exclusively for that LGA by the state government. The study therefore treats federal-character classification cautiously and distinguishes, where the documentation permits, between direct LGA projects and wider constituency, senatorial-district or federal interventions. This approach avoids attributing federal or constituency expenditure to the state government without adequate documentary support. This attribution difficulty is not merely a data artefact; it reflects Nigeria's intergovernmental fiscal architecture, in which local government allocations are received and disbursed through the State Joint Local Government Account rather than passing directly to councils, giving state governments a mediating role in funds nominally destined for LGAs (Okafor, 2010; Dlakwa, 2004).

The project evidence also demonstrates why project counts alone can produce misleading conclusions about federal-character equity. In Etim Ekpo, for example, the documentation identifies a ₦200 million training and grant programme for unemployed persons and a ₦250 million training and grant programme for women. Thus, a federal-character area with relatively few recorded projects may nevertheless receive a substantial monetary allocation. Conversely, a location with numerous projects may receive less in aggregate if its projects are individually smaller. Spatial analysis of public expenditure must therefore consider both project frequency and allocation value.

The issue of distributive fairness provides a complementary dimension to the analysis. Rawls's (1971) theory of justice, particularly the difference principle, provides a normative basis for considering whether inequalities in the distribution of resources can be justified by their effects on those who are least advantaged. Applied cautiously to rural-development budgeting, the principle does not require identical allocations to all federal-character areas. Rather, it raises the question of whether differences in public investment can be justified by demonstrable differences in need and whether resource allocation improves the position of relatively disadvantaged communities. This provides a useful normative lens through which to assess federal-character variation without assuming that unequal allocations are necessarily inequitable.

Against this background, the central problem addressed by this study is the relationship between budgetary continuity, federal-character allocation and rural-development outcomes in Akwa Ibom State. The study asks whether successive budgetary allocations during 2008–2017 displayed characteristics consistent with incremental

budgeting and whether the federal-character distribution of rural-development projects reflected identifiable development needs or persisted through established allocation patterns. It further considers whether budgetary provisions were accompanied by evidence of corresponding infrastructure delivery.

The study addresses three specific research questions:

- i. To what extent did rural-development budget allocations in Akwa Ibom State between 2008 and 2017 exhibit characteristics of incremental budgeting?
- ii. How were rural-development projects and their associated financial allocations distributed across the selected study areas?
- iii. To what extent did recorded budgetary provisions correspond with observable rural-development project delivery?

The study makes three principal contributions. First, it shifts attention from aggregate budget growth to the relationship between successive allocations and the federal-character distribution of rural-development resources. Second, it distinguishes project frequency from financial allocation, thereby providing a more meaningful assessment of spatial distribution. Third, it considers the relationship between budgetary provision and project delivery, recognising that an appropriation is not equivalent to expenditure, completion or functionality.

The study is therefore situated at the intersection of public budgeting, public financial management and distributive equity. Its central argument is not that rising budgets necessarily demonstrate incrementalism, nor that federal-character differences in project allocation automatically constitute inequity. Rather, it investigates whether the pattern of successive allocations and the distribution of rural-development resources provide evidence of a budgeting process sufficiently responsive to differences in rural-development needs. By combining budgetary evidence with project-level and federal character analysis, the study seeks to provide a more precise assessment of how sub-national budgeting shapes the distribution and delivery of rural-development interventions in Akwa Ibom State.

2. Literature Review

2.1 Public Financial Management and Rural Development

Public financial management (PFM) encompasses the institutional arrangements, rules, processes and practices through which governments mobilise, allocate, spend and account for public resources. Its significance extends beyond the preparation of annual budgets

because the quality of PFM influences whether available resources are translated into policy priorities and public services. From this perspective, three broad outcomes are particularly important: aggregate fiscal discipline, strategic allocation of resources and operational efficiency in service delivery (PEFA Secretariat, 2020). A public financial management system may therefore be considered effective only when fiscal resources are not merely appropriated but are also strategically directed and efficiently converted into public outputs.

This distinction is important for rural development. Rural communities frequently depend on government for infrastructure and services that have substantial public-good characteristics, including roads, water supply, electricity, health facilities and educational infrastructure. Consequently, the relationship between budgeting and rural development involves more than the adequacy of financial resources. It also involves the effectiveness of the budget process, the transparency of allocation decisions, the federal-character targeting of expenditure and the monitoring of implementation.

Empirical evidence from Nigeria supports this broader understanding of budget performance. Egbide et al. (2022), examining selected local governments in Ogun State, found positive relationships between rural development and three budget-management attributes: budget effectiveness, budget openness and budget adequacy. However, budget adequacy was not statistically significant in their analysis, while effectiveness and openness were more influential. Their findings suggest that simply allocating larger amounts of money does not necessarily guarantee stronger rural-development outcomes. The institutional processes through which budgets are formulated, disclosed, implemented and monitored are also important.

This observation is particularly relevant to the present study because the Akwa Ibom evidence shows a substantial expansion of aggregate state budgets during 2008–2017. The question is therefore not simply whether financial resources increased, but whether the pattern of allocation was sufficiently responsive to rural-development requirements and whether budgetary provisions were connected to project delivery.

2.2 Budgetary Incrementalism

Incrementalism provides the principal analytical perspective for examining the pattern of budgetary allocation in this study. Lindblom (1959) challenged the assumption that public decision-makers routinely undertake comprehensive evaluations of all available alternatives before making policy choices. Instead, decision-making frequently proceeds through successive limited comparisons in which existing arrangements constitute the principal reference point and changes are made incrementally.

Wildavsky (1964) subsequently extended this logic to public budgeting. Under the incremental model, the existing budget provides the base from which the next budget is constructed, while attention is concentrated on additions and reductions to that established base. The approach reduces the informational and political burden associated with reconsidering every expenditure programme annually. Good (2011) notes that the concept remains important for understanding enduring features of budgetary behaviour, although incrementalism is not a complete explanation of all budgeting processes.

The important implication for the present study is that budget growth should not be equated automatically with incrementalism. A budget may increase substantially because of inflation, revenue changes, new programmes, population growth, economic shocks or major capital investments. What makes a budgetary process incremental is the extent to which current allocations are anchored in the previous expenditure base and modified through relatively limited adjustments. The empirical test must therefore examine the relationship between successive allocations rather than merely identify an upward trend.

Good (2011) further distinguishes between incrementalism as a method of budgetary calculation and incrementalism as a process involving relatively stable relationships among budgetary actors. This distinction is useful for the present research. The study primarily investigates the allocation dimension of incrementalism: whether successive rural-development allocations appear to build upon established budgetary patterns. It does not assume, without additional institutional evidence that the observed allocation pattern necessarily resulted from a particular political interaction among spending agencies, legislators and central budget authorities.

Incrementalism also has important limitations. Because the existing expenditure base tends to receive considerable protection, historically established programmes may continue to receive resources even when their relative effectiveness or developmental importance changes. Conversely, emerging needs may have difficulty obtaining resources if they require substantial departures from established allocations. This creates a potential tension between budgetary stability and needs-responsive resource allocation.

For rural development, this tension is particularly significant. If previous federal character distributions become embedded in the budget base, subsequent allocations may reproduce existing spatial patterns even where infrastructure deficits vary substantially across communities. The present study therefore uses incrementalism not as a conclusion but as a testable explanation for persistent patterns of rural-development allocation.

2.3 Rural Development and the Allocation of Public Resources

Rural development is multidimensional and cannot be reduced to a single infrastructure indicator. It encompasses improvements in economic opportunities, social services, physical infrastructure, human capabilities and the institutional conditions necessary for communities to improve their welfare. Public expenditure can contribute to these outcomes through investment in transport infrastructure, water, electricity, healthcare, education, agriculture and other productive and social services.

The budget consequently serves as one of the principal mechanisms through which governments translate rural-development priorities into concrete interventions. However, the relationship between budget allocation and development is not linear. Resources must first be appropriately allocated, subsequently released and expended, and ultimately transformed into completed and functional projects. Weakness at any stage can reduce the developmental effect of budgetary provision.

The Nigerian evidence is instructive in this regard. Egbide et al. (2022) found that budget effectiveness and openness were more closely associated with rural-development responsiveness than budget adequacy. Their findings reinforce the importance of examining the quality and implementation of budgeting rather than relying exclusively on the nominal size of appropriations.

This distinction also informs the present study's treatment of project data. A project appearing in a budget document constitutes evidence of budgetary provision, but it does not by itself establish that the allocated amount was released, fully spent, completed or rendered functional. Accordingly, the empirical analysis distinguishes, as far as the available evidence permits, between appropriation and physical delivery.

2.4 Spatial Allocation and Distributive Equity

Public expenditure has an inherently spatial dimension because resources are ultimately deployed in particular places and benefit particular populations. Consequently, an assessment of budget performance requires consideration of who receives public investment, where projects are located and whether the distribution corresponds reasonably with differences in population, infrastructure deficits and development requirements.

Spatial inequality in public investment does not necessarily imply unfairness. Some locations may legitimately receive larger allocations because they have greater populations, more severe infrastructure deficits, strategically important facilities or projects with higher construction costs. The relevant analytical question is therefore not whether all areas receive equal amounts, but whether observed differences can be justified by relevant and transparent allocation criteria.

This distinction is particularly important in interpreting the project evidence for Mkpato Enin, Itu and Etim Ekpo. A comparison based solely on project counts could produce a different conclusion from one based on the monetary value of projects. The study consequently treats project frequency and financial allocation as separate dimensions of spatial distribution. This approach allows the analysis to identify situations in which a location receives relatively few but high-value projects or many comparatively low-value interventions.

The spatial dimension also requires careful attention to the administrative level at which a project is classified. State-level projects, LGA projects, federal-constituency projects and senatorial-district projects should not automatically be treated as equivalent units of allocation. The underlying budget documentation examined for this study contains projects associated with different governmental and federal-character levels. The empirical analysis therefore distinguishes these categories where the source documentation permits rather than attributing every project to the state government simply because it is located within a particular LGA.

2.5 Distributive Justice: The Rawlsian Perspective

The second theoretical perspective informing this study is John Rawls's theory of justice. Rawls (1971) develops a conception of justice concerned with the fair distribution of the basic rights, opportunities and social advantages that constitute the institutional structure of society. Of particular relevance to resource allocation is the difference principle, according to which social and economic inequalities are acceptable only under conditions that improve the position of those who are least advantaged.

Applied to public budgeting, the Rawlsian perspective does not imply that every federal-character area should receive an identical share of public resources. Equal monetary allocation may itself be inequitable where communities have different populations, infrastructure deficits or levels of deprivation. Rather, the theory provides a normative basis for asking whether inequalities in public expenditure can be justified by their consequences for relatively disadvantaged groups.

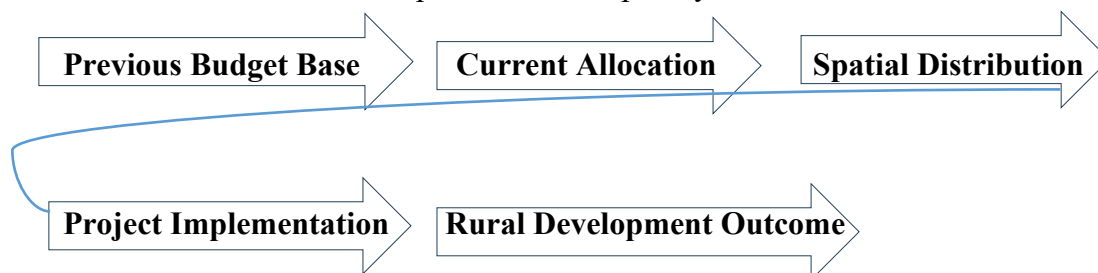
This distinction is important for the present study. The objective is not to determine whether Mkpato Enin, Itu and Etim Ekpo received exactly equal financial allocations. Instead, the study considers whether differences in allocation are consistent with identifiable development requirements and whether the distribution of public investment can reasonably be interpreted as improving the position of communities experiencing greater rural-development deficits.

The Rawlsian perspective therefore complements rather than replaces the incrementalist perspective. Incrementalism addresses how budgetary decisions may be constructed, particularly the influence of existing allocations on subsequent decisions. Rawlsian distributive justice addresses how the resulting distribution may be evaluated normatively. Combining the two perspectives permits the study to ask both whether budgetary decisions exhibit continuity with previous allocations and whether the resulting federal-character distribution can be justified in terms of equitable rural development.

2.6 Relationship between Incrementalism, Spatial Allocation and Rural Development

The literature reviewed above suggests that three dimensions need to be considered together. First, budgetary incrementalism may influence the extent to which historical allocations constrain current decisions. Second, spatial allocation determines how those decisions are distributed among federal-character communities. Third, project implementation determines whether budgetary provisions ultimately produce tangible development outcomes.

These dimensions can be represented conceptually as:



The relationship is not necessarily automatic. Institutional factors such as budget transparency, expenditure controls, political bargaining, project monitoring and administrative capacity may intervene at each stage. The literature therefore cautions against assuming that a larger budget will automatically produce better development outcomes.

The present study builds on this literature by examining the process at the sub-national level in Akwa Ibom State over a defined ten-year period. Rather than treating aggregate budget growth as sufficient evidence of development performance, it examines successive budgetary patterns, the federal-character distribution of rural-development projects and the relationship between budgetary provision and project delivery. In doing so, it brings together the explanatory logic of incremental budgeting and the normative concern of distributive justice.

Existing literature provides substantial theoretical and empirical discussion of incremental budgeting, public financial management and rural development, but important

gaps remain. First, much of the incrementalism literature is concerned with the general behaviour of budgetary institutions rather than the federal-character distribution of rural-development expenditure within a sub-national government. Second, Nigerian studies on rural development and budgeting have demonstrated the importance of budget effectiveness, openness and adequacy, but comparatively less attention has been given to whether successive allocations reproduce previous federal-character patterns. Third, studies of spatial distribution frequently focus on the volume or location of projects without simultaneously examining the budgetary process that produced those distributions.

The present study addresses these gaps by linking three levels of analysis: budget continuity, spatial allocation and project delivery. It uses Akwa Ibom State as a sub-national case and examines the period 2008–2017, with particular attention to Mkpato Enin, Itu and Etim Ekpo. The study therefore contributes to the literature by asking not merely whether the government spent money on rural development, but whether the structure and distribution of that expenditure were sufficiently responsive to changing development needs.

3. Methodology

This study adopted a comparative case-study design combining documentary analysis with field-based observation. The design was considered appropriate because the study examines the relationship between budgetary allocation, federal-character distribution and rural-development project delivery within the real-world institutional and federal-character context of Akwa Ibom State between 2008 and 2017. Case-study research is appropriate where a contemporary or historical phenomenon is examined within its contextual setting and where evidence from multiple sources is required to develop a comprehensive understanding of the phenomenon (Yin, 2018). Documentary analysis was used to reconstruct the pattern of budgetary allocations and identify rural-development projects contained in the relevant budgetary records, while field observation provided supplementary evidence concerning the physical presence and condition of selected infrastructure.

The study focused on Akwa Ibom State, Nigeria, with detailed case-study attention to Mkpato Enin, Itu and Etim Ekpo Local Government Areas. The three LGAs were selected purposively to provide comparative federal-character coverage across the state's three senatorial districts: Mkpato Enin in Eket Senatorial District, Itu in Uyo Senatorial District and Etim Ekpo in Ikot Ekpene Senatorial District. The selection was intended to facilitate comparative examination of rural-development budgeting across different federal-character areas rather than to provide a statistically representative sample of all 31 Local Government Areas in the state. The broader state-level budget series was therefore used to establish the

fiscal context, while the three selected LGAs provided the federal-character units for more detailed project-level examination.

The principal data for the study were obtained from budgetary and appropriation documents covering the period 2008–2017, supplemented by project-level information contained in the underlying documentary records. The documentary materials provide information on annual state budgets, capital expenditure, rural-development programmes and individual projects, including, where available, project descriptions, locations, implementing agencies and budgeted amounts. Documentary analysis is particularly appropriate for historical and institutional research because official documents provide evidence of formal policy decisions, budgetary provisions and government activities (Bowen, 2009). The documentary evidence was supplemented by relevant academic literature and official materials used to establish the conceptual and institutional context of the study. Field observation was subsequently used to examine selected rural infrastructure, particularly roads, health facilities and schools, in the study areas.

A structured extraction procedure was employed to organise the budgetary and project information. For each identifiable project, information was recorded on the year of budget provision, project description, implementing agency or ministry, federal-character location, Local Government Area, federal constituency or senatorial district where applicable, sector, budgeted amount and any implementation or project-status information contained in the source. The extracted projects were then classified according to their documented federal-character and institutional level. This classification was necessary because the source material contains interventions associated with Local Government Areas, federal constituencies, senatorial districts and federal agencies. The study therefore does not automatically regard every project appearing in the project inventory as a direct expenditure of the Akwa Ibom State Government. Where the documentary evidence permitted, projects were distinguished as direct LGA-level interventions, federal-constituency interventions, senatorial-district or wider federal-character interventions, statewide interventions, and interventions attributable to federal agencies.

This distinction is methodologically important because federal-character location and governmental responsibility are not necessarily synonymous. A project located within an LGA may have been financed or implemented through a federal constituency, senatorial district or federal agency rather than directly through the state government. Similarly, a constituency project may cover more than one LGA, making it inappropriate to assign its entire budgeted value to a single LGA. Accordingly, projects were retained at their documented institutional or federal-character level where exclusive LGA attribution could

not be established. This procedure was adopted to minimise the risk of overstating or understating the direct allocation received by any particular LGA.

The study employed two principal units of analysis. The first was the annual budget, which was used to examine changes in aggregate state expenditure and the pattern of successive fiscal allocations between 2008 and 2017. The second was the individual project, which was used to examine the federal character and financial distribution of rural-development interventions. The LGA constituted the principal federal-character unit for the comparative case analysis, while projects belonging to wider constituency, senatorial-district or federal classifications were analysed separately where appropriate.

Three principal analytical dimensions were operationalised: budgetary incrementalism, spatial allocation and project delivery. Budgetary incrementalism was examined through the relationship between successive annual allocations rather than through the simple observation that the budget increased over time. For the annual budget in the year, the absolute annual change was calculated as:

$$\Delta B_t = B_t - B_{t-1}$$

where B_{t-1} represents the budget in the preceding year. The percentage annual change was calculated as:

$$\% \Delta B_t = \left(\frac{B_t - B_{t-1}}{B_{t-1}} \right) \times 100$$

These measures were used to determine the magnitude and direction of changes between successive years. The analysis does not equate a positive annual change with incrementalism. Rather, the extent to which successive allocations remained anchored to the preceding budget base was examined in light of the theoretical characteristics of incremental budgeting identified by Lindblom (1959), Wildavsky (1964) and Good (2011). Where sufficient consecutive observations were available for specific rural-development allocations, the relationship between current and preceding allocations was also examined. The resulting evidence is interpreted as being consistent or inconsistent with incremental budgeting rather than as establishing a causal mechanism.

Spatial allocation was assessed using two complementary indicators: project frequency and financial allocation. Project frequency was measured as the number of documented rural-development projects associated with a federal-character unit, while financial allocation was measured as the aggregate budgeted value of projects attributed to that unit under the study's classification procedure. The two indicators were considered separately because the number of projects does not necessarily correspond to the financial

magnitude of government intervention. An area may have a relatively small number of projects but receive a substantial allocation if those projects are high-value interventions, while another area may have numerous projects with relatively small individual allocations. Where the number of observations permitted meaningful comparison, average project value was also considered.

Project delivery was treated as analytically distinct from budgetary appropriation. The appearance of a project in a budget or appropriation document was regarded as evidence of budgetary provision but not, by itself, evidence that the allocated amount had been released, fully expended, completed or rendered functional. This distinction is essential because the available project records do not systematically provide a complete expenditure trail from appropriation through release, implementation and completion. Field observations were therefore used as supplementary evidence of the physical manifestation and observable condition of selected projects rather than as a substitute for audited expenditure records.

The field assessment involved physical observation of selected infrastructure within the three study areas. Roads, health facilities and schools constituted the principal categories of infrastructure considered. The purpose of the assessment was to determine whether selected budgeted interventions had a corresponding observable physical presence and, where such evidence could be established, to document their observable condition. The field component was not designed as a comprehensive engineering or financial audit. Consequently, physical appearance was not used to infer the precise amount of government expenditure or to establish financial completion where documentary expenditure evidence was unavailable.

The quantitative analysis comprised annual budget totals, absolute and percentage annual changes, project counts, aggregate project allocations, average project values and federal-character comparisons. Where the available classification supported it, projects were also examined by sector. These quantitative measures were complemented by qualitative interpretation of budget documents, project descriptions, federal-character classifications and field observations. Documentary analysis permits systematic examination of documents for their content, context and significance, making it appropriate for identifying patterns in historical budgetary and institutional records (Bowen, 2009). The quantitative and qualitative evidence were subsequently compared through triangulation. For example, where documentary evidence identified a budgeted infrastructure project and corresponding field evidence was available, the two sources were considered together rather than treating either source in isolation (Yin, 2018).

The analysis of the research questions followed the same structure. The first research question, concerning incrementalism, was addressed through examination of successive

annual budgets and, where available, successive rural-development allocations. The analysis focused on the magnitude and persistence of changes between successive allocations rather than treating aggregate budget growth as sufficient evidence of incremental behaviour. The second research question, concerning spatial distribution, was addressed by comparing project frequency and financial allocations across Mkpato Enin, Itu and Etim Ekpo, while separately identifying projects associated with wider constituencies, senatorial districts and federal agencies. The third research question, concerning project delivery, was addressed by comparing documentary evidence of budgetary provision with available field observations of selected infrastructure.

Several measures were adopted to strengthen the credibility of the analysis. Project information was extracted using consistent classification criteria; federal-character and institutional classifications were retained rather than inferred solely from physical location; project frequency and financial allocation were analysed separately; and documentary evidence was compared with field observations where corresponding infrastructure could be identified. The combination of documentary and observational evidence also provided a basis for triangulation, which is widely recognised as a means of strengthening the credibility of case-study research (Yin, 2018).

The study has important methodological boundaries. First, the intensive federal-character analysis is restricted to Mkpato Enin, Itu and Etim Ekpo and therefore should not be interpreted as statistically representative of all Local Government Areas in Akwa Ibom State. Second, the project inventory contains interventions associated with different governmental and federal-character levels. Although these categories are separated where the documentation permits, some projects may not contain sufficient information to establish an exclusive LGA-level allocation. Third, the budget documents principally establish appropriation and do not systematically provide evidence of subsequent release, expenditure, completion and functionality for every project. The study therefore does not treat budgeted amounts as equivalent to actual expenditure. Fourth, the field assessment covers selected infrastructure rather than every project recorded in the budget documentation. Its findings are consequently used as complementary case evidence rather than as a comprehensive audit of rural-development expenditure.

Finally, the study is designed to identify budgetary and federal-character patterns rather than to establish definitive causal relationships between incremental budgeting and rural-development outcomes. In particular, the presence of persistent allocation patterns cannot, without additional institutional or political evidence, be attributed solely to political bargaining, administrative behaviour or other causal mechanisms. The conclusions are

therefore limited to what can reasonably be established from the documentary, quantitative and field evidence available for the study period.

4. Results and Analysis

The empirical analysis begins with the trajectory of Akwa Ibom State's annual budgets between 2008 and 2017. The budget figures extracted from the study's documentary evidence show a generally upward movement throughout the period. The initial 2008 budget was ₦162.48 billion, while the revised 2008 appropriation was ₦265.16 billion. From 2009 onwards, the annual budgets were ₦195.31 billion, ₦228.64 billion, ₦249.75 billion, ₦283.96 billion, ₦295.22 billion, ₦312.88 billion, ₦320.67 billion, ₦325.06 billion and ₦371.00 billion for 2009 through 2017, respectively. Because the revised 2008 figure represents a revised appropriation rather than the initial appropriation, the initial ₦162.48 billion figure is used as the starting point for the year-to-year growth calculation, while the revised figure is reported separately.

Table 1: Annual Budget of Akwa Ibom State, 2008–2017

Year	Total Budget (₦ billion)	Annual Change (₦ billion)	Annual Change (%)
2008	162.48	—	—
2009	195.31	32.83	20.21
2010	228.64	33.33	17.07
2011	249.75	21.11	9.23
2012	283.96	34.21	13.70
2013	295.22	11.26	3.97
2014	312.88	17.66	5.98
2015	320.67	7.79	2.49
2016	325.06	4.39	1.37
2017	371.00	45.94	14.13

Source: Compiled from Akwa Ibom State budget figures reported in the underlying study. Annual changes and percentages calculated for this study.

The figures show that the state's nominal budget increased every year from 2009 to 2017. The increase was not uniform, however. The largest percentage increase occurred between 2008 and 2009, when the budget increased by approximately 20.21%, followed by a 17.07% increase in 2010. The rate of growth subsequently declined, reaching only 1.37% between 2015 and 2016, before increasing substantially to 14.13% in 2017. Thus, the evidence supports a pattern of persistent budget expansion, but not a uniform rate of annual increase.

The budget increased from ₦162.48 billion in 2008 to ₦371.00 billion in 2017, representing an overall nominal increase of approximately ₦208.52 billion, or 128.33%.

The trajectory becomes particularly significant when considered alongside the fiscal conditions described in the state's own budget documentation. The 2009 budget document acknowledged the effect of the global economic crisis and reported that the oil-price benchmark had been reduced from US\$59 per barrel for the 2008 budget to US\$45 per barrel for 2009. Despite this adjustment, the government proposed a total 2009 budget of ₦195.31 billion, comprising ₦41.08 billion in recurrent expenditure and ₦154.23 billion in capital expenditure. The government also stated that it intended to extend rural electricity and water projects across rural communities and proposed ₦6.556 billion for this purpose.

The persistence of budget expansion under changing fiscal conditions is relevant to the incrementalist interpretation. However, the annual figures alone cannot establish that the budget was constructed incrementally in the strict analytical sense. The evidence demonstrates budgetary continuity and successive increases, but the stronger claim that each year's rural-development allocation was substantially determined by the preceding year's allocation which requires examination of the project-level and programme-level data. The results therefore treat the annual budget trajectory as evidence of budgetary persistence, which is subsequently considered alongside the federal-character distribution of rural-development allocations.

A further indication of the government's rural-development priorities is provided by the 2009 provision of ₦6.556 billion for rural electricity and water projects. This allocation represented approximately 3.36% of the total proposed 2009 budget of ₦195.31 billion. The same budget statement reported that more than 500 communities had benefited from electricity and water projects undertaken through Inter-ministerial Direct Labour Committees and that the government intended to extend such interventions further in 2009. The evidence therefore establishes that rural development was explicitly incorporated into the state's budgetary programme; it does not, however, by itself establish whether the resulting expenditure was distributed according to relative need or whether the projects were subsequently completed.

The project-level data provide a more detailed basis for examining federal-character allocation. The underlying project inventory contains 148 rural-development-related projects distributed across Akwa Ibom State. Within this inventory, the three focal LGAs show substantial differences in both the number and value of projects attributed directly to them and the projects associated with their wider federal constituencies.

Table 2: Distribution of Documented Rural-Development Projects in the Three Study Areas

Study area	Direct LGA projects	Value of direct projects (₦ million)	Wider federal-constituency projects	Value of wider constituency projects (₦ million)	Combined projects	Combined documented value (₦ million)
Mkpat Enin	2	23.37	4	94.00	6	117.37
Itu	4	105.00	4	168.00	8	273.00
Etim Ekpo	2	270.00	1	30.00	3	300.00
Total	8	398.37	9	292.00	17	690.37

Source: Author's compilation from the project inventory in the underlying study. Amounts are budgeted provisions, not verified actual expenditure.

The figures in Table 2 require careful interpretation. Mkpat Enin had two projects directly attributed to the LGA, with a combined budgeted value of ₦23.371 million. A further four projects were associated with the Ikot Abasi Federal Constituency, of which Mkpat Enin is a component, with a combined value of ₦94 million. Thus, six projects and approximately ₦117.37 million can be associated, in federal-character terms, with the Mkpat Enin area or its wider constituency, but the ₦94 million should not be interpreted as an exclusive Mkpat Enin LGA allocation. The source explicitly distinguishes the two direct LGA projects from the four constituency-level projects.

The Itu case presents a different distribution. Eight projects were identified in connection with Itu, but only four were directly allocated to Itu LGA. The remaining four were assigned to the wider Itu/Ibiono Ibom Federal Constituency. The eight projects had budgetary provisions of ₦15 million, ₦40 million, ₦40 million, ₦10 million, ₦30 million, ₦15 million, ₦10 million and ₦113 million, respectively. On the classification used in the source, the four direct Itu projects account for ₦105 million, while the four constituency-level projects account for ₦168 million.

Etim Ekpo records the smallest number of projects among the three study areas but a relatively high aggregate value because of the size of two direct allocations. Two projects were directly attributed to Etim Ekpo, with budgetary provisions of ₦20 million and ₦250 million, respectively. A further project associated with the Abak/Etim Ekpo/Ika Federal

Constituency carried a budgetary provision of ₦30 million. The combined documented value associated with the LGA and its wider constituency is therefore ₦300 million, although only ₦270 million can be attributed directly to Etim Ekpo LGA from the figures reported in the source.

This comparison demonstrates the importance of separating project frequency from financial magnitude. Etim Ekpo had only three projects when direct and constituency-level interventions are combined, compared with six for Mkpato Enin and eight for Itu. Yet the documented value associated with Etim Ekpo and its wider constituency was approximately ₦300 million, higher than the corresponding combined values for Itu (₦273 million) and Mkpato Enin (₦117.37 million). The result would therefore be materially different if federal-character attention were assessed solely by project count. In financial terms, Etim Ekpo appears comparatively prominent within the three-case comparison despite having the fewest documented interventions.

The distribution of the 148 projects across the wider state provides another dimension to the analysis. The source reports that project frequency was concentrated more heavily in Akwa Ibom North-West Senatorial District and particularly in Essien Udim Local Government Area. The original study interpreted this concentration as potentially connected to federal-character considerations of the period. However, the documentary evidence available for this analysis does not establish a causal relationship between the location of projects and the political influence of any individual officeholder. The observed concentration is therefore treated here as a federal-character distributional pattern rather than evidence of political causation.

The relationship between budgetary provision and rural-development outcomes becomes more problematic when the physical condition of infrastructure is considered. The case-study evidence reports substantial deficiencies in roads, health facilities and schools within the study areas despite the existence of budgetary provisions for rural-development interventions. In particular, the assessment identifies serious deterioration along sections of roads serving Mkpato Enin and Itu, including the Calabar–Itu corridor, and reports deficiencies in health facilities and public schools. These observations provide evidence of a discrepancy between the existence of budgetary provisions and the observable condition of some rural infrastructure.

This discrepancy should nevertheless be interpreted cautiously. The documentary project records were principally organised around the status of projects as budgeted rather than providing a systematic record of whether each project was subsequently released, completed, abandoned or operational. The source material explicitly notes that the project line items did not contain corresponding completion, in-progress or abandonment fields.

Consequently, the available data do not permit the calculation of a reliable statewide project completion rate or a direct expenditure-to-output ratio. What can be established is that the budget documentation records substantial allocations, while the accompanying case-study observations identify continuing infrastructure deficiencies.

The results therefore reveal three related patterns. First, Akwa Ibom State's aggregate budget increased persistently throughout the period, although the annual rate of increase varied substantially. Second, rural-development projects were unevenly distributed across federal-character areas, and project frequency did not necessarily correspond with financial magnitude. Third, the existence of budgetary provisions did not provide sufficient evidence that the corresponding infrastructure was completed or functioning adequately. These three findings are analytically distinct but collectively relevant to the study's examination of budgetary incrementalism and rural-development outcomes.

The evidence also places an important qualification on the interpretation of distributive equity. The three study areas did not receive identical numbers or values of projects, but unequal allocations cannot by themselves be classified as inequitable. A valid assessment of needs-based allocation would require comparable indicators of population, infrastructure deficits, poverty, federal-character coverage and project costs for each area. The available evidence establishes federal-character variation in project allocation, but it does not provide sufficient data to construct a comprehensive needs-adjusted allocation index. Accordingly, the present findings demonstrate spatial variation, while the stronger normative conclusion concerning inequity is reserved for the Discussion section and is expressed only to the extent supported by the available evidence.

Similarly, the evidence supports a cautious incrementalist interpretation. The continuous expansion of the annual budget, including continued growth during years of fiscal pressure, is consistent with a budgeting pattern in which the previous expenditure base exerts substantial influence over subsequent allocations. The pattern is compatible with Lindblom's (1959) and Wildavsky's (1964) incrementalist perspective. However, because the available evidence does not provide a complete year-by-year programme-level allocation series for every rural-development category, the results should not be interpreted as a definitive statistical test of incrementalism. Rather, they provide empirical evidence of persistent budgetary expansion and a basis for assessing whether the allocation pattern is more consistent with incremental continuity than with an explicitly needs-based redistribution of resources.

In sum, the results indicate that the central issue is not a lack of budgetary activity. Akwa Ibom State made substantial budgetary provisions for rural development during the period under review, and the overall state budget expanded considerably. The more

important finding is the absence of a demonstrable one-to-one relationship between budget size, federal-character distribution and observable development outcomes. This distinction provides the basis for the subsequent discussion of what the findings mean for incrementalism, distributive justice and public financial management in the state.

5. Discussion of Findings

The findings provide a more nuanced understanding of the relationship between budgetary expansion, incrementalism and rural development in Akwa Ibom State. The first major finding is that the state's aggregate budget increased substantially between 2008 and 2017, rising from ₦162.48 billion in 2008 to ₦371.00 billion in 2017. Although the rate of increase varied considerably across individual years, the direction of movement was predominantly upward. This persistence is important because it demonstrates that the state's budgetary base expanded considerably during the study period. However, the finding should not be interpreted as evidence of incrementalism solely because the budgets increased. Incrementalism concerns the extent to which current budgetary decisions are constructed around existing allocations and modified through relatively limited changes rather than being comprehensively reconsidered each year (Lindblom, 1959; Wildavsky, 1964).

The pattern nevertheless provides some support for an incrementalist interpretation when considered alongside the continuity of rural-development budgeting. The annual budget did not simply fluctuate randomly; rather, the expenditure base generally expanded from one year to the next, with particularly pronounced increases in the early part of the period and again in 2017. This pattern is compatible with the proposition that established budgetary commitments and previous allocations exert an important influence on subsequent decisions. Good (2011) argues that incremental budgeting persists partly because the existing budget provides a practical and politically manageable starting point for subsequent budgetary decisions. The Akwa Ibom evidence is consistent with this general proposition, although the available data do not permit the conclusion that incrementalism was the sole or dominant causal mechanism behind the state's annual budget increases.

The second major finding concerns the distinction between the size of the budget and the distribution of resources. The evidence shows that Akwa Ibom State made explicit provisions for rural-development programmes, including ₦6.556 billion for rural electricity and water projects in the 2009 budget. This indicates that rural development was not absent from the state's fiscal priorities. Nevertheless, the presence of rural-development allocations does not, by itself, demonstrate that resources were distributed according to relative development needs or that the appropriated resources were translated into completed infrastructure.

This finding reinforces the argument that budget adequacy and budget effectiveness are analytically distinct. Egbiide et al. (2022), in their study of rural development and budget management in Ogun State, found that budget effectiveness and openness were more important to rural-development responsiveness than budget adequacy alone. The implication for Akwa Ibom is that the substantial growth in aggregate budgetary resources should not be interpreted automatically as evidence of corresponding improvements in rural-development outcomes. The effectiveness of the budget depends on the extent to which appropriations are implemented, monitored and translated into public goods.

The federal-character analysis provides further support for this interpretation. The three study areas displayed markedly different patterns when both project frequency and financial value were considered. Itu had the largest number of combined direct and wider constituency-level projects, with eight documented interventions, while Mkpato Enin had six and Etim Ekpo had three. Yet Etim Ekpo recorded the highest combined documented value among the three, at approximately ₦300 million, compared with ₦273 million for Itu and ₦117.37 million for Mkpato Enin. This demonstrates that project frequency is an inadequate standalone measure of public investment. A larger number of projects does not necessarily imply a larger financial commitment.

The Etim Ekpo case is particularly instructive. Although only two projects were directly attributed to the LGA and one additional intervention was associated with the wider Abak/Etim Ekpo/Ika Federal Constituency, the two direct projects included a ₦250 million intervention. Consequently, the financial value of the direct LGA allocations was considerably higher than that of Mkpato Enin despite the latter having the same number of direct LGA projects. The result illustrates the importance of distinguishing the number of interventions from their fiscal magnitude when assessing spatial distribution.

At the same time, the results demonstrate why federal-character attribution must be treated carefully. Some of the projects associated with the three study areas were constituency-level rather than direct LGA interventions. The fact that a project is federally character-linked to an LGA does not establish that the entire project allocation was made by or exclusively for that LGA. This is particularly relevant where federal constituency boundaries encompass multiple LGAs. The distinction made in this study therefore prevents wider constituency interventions from being incorrectly represented as direct state-government expenditure in a particular LGA.

The third major finding concerns the relationship between budgetary provision and observable project conditions. The field evidence indicates that some infrastructure in the study areas remained in poor condition despite the existence of documented budget provisions for rural-development interventions. Roads serving parts of Mkpato Enin and Itu,

including sections of the Calabar–Itu corridor, were reported to exhibit significant deterioration, while deficiencies were also observed in selected health and educational facilities. This finding suggests that the existence of an appropriation should not be treated as equivalent to successful implementation.

The implication is particularly important for public financial management. An effective budgetary system requires a connection between planning, appropriation, execution, monitoring and reporting. Where budgetary records establish that a project was appropriated but do not provide systematic information on subsequent release, expenditure, completion or functionality, it becomes difficult to determine whether an apparent increase in budgetary commitment produced a corresponding increase in public infrastructure. The problem is therefore not necessarily that the state failed to budget for rural development; rather, the available evidence raises questions about the strength of the accountability and feedback mechanisms connecting budget provision to project delivery.

This finding is consistent with the broader literature on public financial management, which distinguishes between the allocation of financial resources and their effective utilisation. The PEFA framework identifies effective resource allocation and operational efficiency as important dimensions of a functioning public financial management system (PEFA Secretariat, 2020). From this perspective, a budgetary system that records appropriations without providing adequate information about implementation and results provides only a partial picture of fiscal performance.

The findings can also be interpreted through the Rawlsian perspective adopted in the study. Rawls (1971) does not require equal distribution of resources among all federal-character areas; rather, the difference principle provides a basis for evaluating whether inequalities can be justified in ways that improve the position of the least advantaged. The evidence from the three LGAs demonstrates unequal distributions of project numbers and financial allocations, but it does not provide sufficient needs-based indicators to conclude that the observed differences were necessarily unjust. Such a conclusion would require systematic evidence on population, poverty, infrastructure deficits, service access and other relevant measures of relative need.

What can reasonably be established is that the distribution was uneven and that project frequency did not correspond directly with financial magnitude. This is important because an equitable allocation system need not produce identical allocations, but it should be capable of explaining substantial differences through transparent and relevant criteria. Where the criteria governing federal-character allocation cannot be established from the available budget documents, questions concerning distributive responsiveness remain.

The findings also have implications for the relationship between incrementalism and distributive equity. Incremental budgeting can have legitimate administrative advantages. Building upon an established budget base can reduce uncertainty, simplify annual decision-making and protect ongoing programmes from abrupt changes (Good, 2011; Wildavsky, 1964). However, the same continuity can become problematic where existing allocations are not periodically reassessed against changing development needs. If historical patterns become entrenched, areas that have previously received substantial public investment may continue to benefit from the established expenditure base, while areas with newly emerging or historically unmet needs may find it difficult to secure proportionately greater resources. This pattern is consistent with broader accounts of Nigerian public budgeting, which characterise the budget as a political instrument through which competing claims over resource sharing are negotiated rather than settled purely on technical or needs-based criteria (Okereke et al., 2026), and with evidence that weak accountability in the federal budgetary process has historically allowed such entrenched allocations to persist with limited scrutiny (Egobueze & Ojirika, 2018).

The Akwa Ibom findings do not establish that this mechanism operated uniformly across the state. Indeed, the relatively high-value direct allocation recorded for Etim Ekpo demonstrates that a small number of projects can attract substantial financial resources. Nevertheless, the broader distributional pattern indicates that the federal-character allocation of rural-development projects cannot be adequately explained simply by counting projects or observing aggregate budget growth. A more systematic needs-based allocation framework would require the government to establish measurable criteria against which federal-character differences in allocation can be assessed.

Another important implication concerns the distinction between budgetary inputs and development outcomes. The results indicate that the state committed substantial resources to rural development, but the available evidence does not establish a consistent relationship between the amount budgeted and the observable condition of infrastructure. This finding supports the argument that public expenditure should be assessed across the entire budget cycle rather than at the appropriation stage alone. Budget formulation establishes an intention to spend; implementation determines whether resources are actually deployed; monitoring determines whether implementation conforms to approved plans; and evaluation determines whether expenditure produces the intended results.

The study therefore provides a qualified assessment of the incrementalist proposition. The persistent expansion of the state budget and the continuity of rural-development provisions are compatible with incremental budgeting, but the evidence does not justify the stronger claim that incrementalism completely determined the allocation

process. Budgetary changes may also have reflected revenue conditions, political priorities, new programmes, economic circumstances and other factors that cannot be isolated using the available documentary evidence. The most defensible conclusion is that the observed pattern contains features consistent with incremental budgeting, while the extent to which incrementalism dominated alternative allocation principles requires further evidence.

The findings also suggest that the central weakness of rural-development budgeting may not lie exclusively in the volume of resources appropriated. The more significant issue is the relationship among allocation, federal-character targeting and implementation. A growing budget can coexist with persistent infrastructure deficits if increases in appropriations are not accompanied by effective project execution and monitoring. This reinforces the argument of Egbide et al. (2022) that budget effectiveness and openness are important dimensions of rural-development responsiveness.

In all, the study demonstrates that the assessment of rural-development budgeting requires movement beyond the conventional question of whether government expenditure increased. The relevant questions are whether successive allocations are responsive to changing needs, whether federal-character differences in expenditure can be justified by transparent criteria, and whether appropriated resources are translated into functioning infrastructure. In the case of Akwa Ibom State during 2008–2017, the evidence indicates substantial budgetary expansion alongside uneven federal-character allocation and weaknesses in the observable connection between appropriation and infrastructure condition. These findings provide the basis for the study's conclusions and policy implications.

6.1 Conclusion

This study examined budgetary incrementalism and rural development in Akwa Ibom State between 2008 and 2017, with particular attention to Mkpato Enin, Itu and Etim Ekpo Local Government Areas. The findings show that the state's aggregate budget increased substantially from ₦162.48 billion in 2008 to ₦371.00 billion in 2017, although the annual rate of increase varied considerably. This persistent upward movement is consistent with features of incremental budgeting, in which previous budgetary commitments influence subsequent allocations (Lindblom, 1959; Wildavsky, 1964).

The study also found substantial federal-character variation in rural-development allocations. Itu recorded the largest number of documented projects, while Etim Ekpo recorded the highest combined financial value among the three study areas. This demonstrates that project frequency alone is insufficient for assessing federal-character distribution because relatively few projects may attract substantially larger allocations.

Importantly, the existence of budgetary provisions did not necessarily correspond with observable improvements in rural infrastructure. Field evidence identified continuing deficiencies in selected roads, health facilities and schools. Since the available records do not provide complete information on releases, actual expenditure and project completion, the study does not equate budgetary appropriation with successful project delivery.

The evidence provides qualified support for an incrementalist pattern in the state's budgeting process. However, it does not establish incrementalism as the sole determinant of budgetary decisions. The findings instead highlight the need to connect budget formulation with transparent federal-character allocation, effective implementation, monitoring and measurable development outcomes.

6.2 Recommendations

Based on the findings, the study recommends that:

- i. Previous-year allocations should provide a starting point rather than an automatic basis for subsequent rural-development budgets.
- ii. Population, infrastructure deficits, poverty levels, access to services and project requirements should inform federal-character allocation.
- iii. State, LGA, federal-constituency, senatorial-district and federal-agency projects should be separately identified to improve accountability and prevent inaccurate attribution. This is particularly pressing given that the Supreme Court's 2024 ruling ordering direct disbursement of federal allocations to local government councils has, according to subsequent reporting, been unevenly implemented across states, underscoring the continued need for transparent, disaggregated project-level classification (ConstitutionNet, 2024; The Guardian, 2026; The Sun, 2026).
- iv. Budget documents should indicate funds released, expenditure incurred, physical progress and completion status for major rural-development projects.
- v. Government and relevant oversight institutions should periodically verify projects and assess whether completed interventions are functional and delivering intended benefits.

- vi. Extending the analysis to all 31 LGAs would also provide a stronger basis for determining whether rural-development allocations correspond with measurable federal-character needs.

The central implication is that increasing budgetary allocations alone cannot guarantee rural-development improvement. Effective rural development requires a budgetary process that combines fiscal continuity with periodic needs assessment, transparent allocation and rigorous monitoring of implementation and outcomes.

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