ISSN:2584-2706 DOI: https://doi.org/10.5281/zenodo.22091729

Participatory Budgeting, Transparency and Resource Allocation Efficiency in Public Education Governance: Evidence from Akwa Ibom State, Nigeria

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Abstract
Public education budgeting across many sub-national governments in Nigeria continues to be conducted through centralised, top-down processes that leave teachers, school administrators and communities with little say over how allocated funds are actually spent, a practice widely associated with resource misallocation, weak accountability and stalled infrastructure delivery. Participatory budgeting, a governance mechanism through which citizens and stakeholders take a direct part in deciding how public funds are allocated, has attracted growing global attention as a remedy for these governance failures, yet its specific application within sub-national Nigerian education ministries remains comparatively under-examined. This study investigated the relationship between participatory budgeting and resource allocation efficiency, transparency, accountability and stakeholder engagement within the Akwa Ibom State Ministry of Education. Anchored on Participatory Governance Theory and Public Choice Theory, the study adopted a descriptive survey research design, drawing on a structured questionnaire administered to Ministry officials, school administrators and teachers, with 230 of 250 distributed instruments properly completed and returned, a response rate of ninety-two per cent. Data were analysed using mean and standard deviation to answer the research questions, while chi-square analysis was used to test the stated hypotheses at the 0.05 level of significance. Findings revealed a statistically significant positive relationship between participatory budgeting and resource allocation efficiency, transparency and accountability, and stakeholder engagement within the Ministry, with respondents consistently affirming that stakeholder involvement in budget decisions improved the alignment of funding with genuine institutional needs. The study concludes that participatory budgeting functions as an effective public financial management mechanism capable of strengthening governance outcomes within sub-national Nigerian education administration, and recommends that the Ministry formally institutionalise stakeholder participation in its budget cycle, strengthen monitoring and feedback mechanisms, and build the administrative capacity required to sustain participatory practice over time.

Keywords:
participatory budgeting, transparency, accountability, resource allocation, public education governance

1. Introduction
Public financial management reform has, over the past two decades, increasingly moved beyond narrow concerns with fiscal discipline toward a broader interest in how citizens and front-line institutional stakeholders can be more directly involved in decisions over how public money is spent.

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Participatory budgeting sits at the centre of this shift, offering a structured mechanism through which citizens and institutional actors help determine how a portion of public expenditure is allocated, rather than leaving such decisions entirely to central bureaucratic discretion (Touchton, M., mcnulty, S., & Wampler, B. 2023). Since its origins in Porto Alegre, Brazil, participatory budgeting has diffused across thousands of cities, sub-national governments and public institutions worldwide, adapting to a wide range of political and administrative contexts along the way (Wampler, B., Mcnulty, S., & Touchton, M. (2021).

Within the specific domain of public education, the case for participatory budgeting carries particular weight. Education ministries and school systems are characteristically large, multi-layered bureaucracies in which budgetary decisions made at a central ministry level can diverge substantially from the realities and priorities observed at the level of individual schools and classrooms. Recent comparative scholarship frames participatory budgeting as a mechanism that leverages exactly this kind of local, front-line knowledge, translating stakeholder preferences into tangible spending decisions in a manner that centralised budgeting characteristically struggles to replicate (Touchton et al., 2023). Within education systems specifically, evidence from school-based management reform in comparable developing-country contexts indicates that structured stakeholder participation in school governance and resource decisions is associated with measurable improvements in both administrative efficiency and academic outcomes (Ayeni & Bamire, 2022; Ishii & Ogawa, 2024).

Nigeria's sub-national education governance landscape provides a particularly instructive setting in which to examine these dynamics. Education administration in Nigeria is substantially decentralised to the state level, with each state Ministry of Education responsible for a large share of budgetary planning, resource allocation and implementation oversight for public primary and secondary education within its jurisdiction. Within this structure, participatory approaches to public sector budgeting more broadly have been found to enhance transparency and reduce opportunities for financial mismanagement in Nigerian public institutions (Subair et al., 2025), while non-participatory, centralised budgeting systems have been associated with weaker managerial accountability and diminished institutional performance (Idowu & Patani, 2024).

Akwa Ibom State's Ministry of Education, which oversees budgetary planning and resource allocation across a large network of public secondary schools, offers a concrete institutional setting through which the relationship between participatory budgeting and governance outcomes, specifically resource allocation efficiency, transparency, accountability and stakeholder engagement, can be empirically examined. Existing Nigerian literature on educational financing has consistently identified inadequate and poorly targeted funding as a persistent constraint on public school performance (Ogunode, 2023), yet comparatively few studies have directly examined whether, and how, participatory budgeting practices specifically shape the governance quality of education funding decisions within a Nigerian state ministry.

1.1 Statement of the Problem

Public secondary schools across Akwa Ibom State continue to report dilapidated infrastructure, inadequate instructional materials and uneven distribution of resources, notwithstanding the annual budgetary allocations the state directs toward education. Anecdotal and administrative accounts within the sector repeatedly point to a disconnect between where funds are formally allocated and where the most pressing needs on the ground actually lie, a disconnect widely attributed to the centralised, top-down manner in which education budgeting decisions have traditionally been made within the Ministry, with limited structured input from teachers, school administrators and the wider school community. Where budgeting decisions are made without the direct involvement of those closest to the point of service delivery, there is a real risk that funds are misdirected toward priorities that do not reflect actual school-level needs, that spending decisions escape adequate scrutiny, and that the stakeholders best positioned to identify inefficiency have no formal channel through which to raise concerns or shape outcomes. It is against this backdrop that the present study investigates whether, and to what extent, participatory budgeting practice within the Akwa Ibom State Ministry of Education is associated with improved resource allocation efficiency, transparency, accountability and stakeholder engagement, questions that remain empirically unresolved within the specific institutional context of the Ministry.

Accordingly, the study is guided by the following objectives: (i) to examine the extent to which participatory budgeting influences resource allocation efficiency within the Akwa Ibom State Ministry of Education; (ii) to determine the effect of participatory budgeting on transparency and accountability in the management of education funds; (iii) to assess the influence of participatory budgeting on stakeholder engagement within the Ministry's budgeting process; and (iv) to examine the overall relationship between participatory budgeting and public education governance outcomes within the Ministry. The corresponding research questions are: To what extent does participatory budgeting influence resource allocation within the Ministry? What is the effect of participatory budgeting on transparency and accountability? How does participatory budgeting affect stakeholder engagement? The corresponding hypotheses, stated in the null form, are: participatory budgeting has no significant effect on resource allocation in the education sector; participatory budgeting has no significant effect on transparency and accountability; and participatory budgeting has no significant effect on stakeholder engagement. The study is significant in that it provides sub-national Nigerian education policymakers and public financial management scholars with context-specific empirical evidence on participatory budgeting's governance contribution, extending an international literature that remains comparatively thin on state-level education ministry applications within Nigeria specifically.

2. Review of Related Literature

2.1 The Concept of Participatory Budgeting

Participatory budgeting is conventionally defined as a democratic and administrative process through which citizens or institutional stakeholders are granted a direct, structured role in deciding how a defined portion of public funds is allocated, moving budgetary decision-making beyond the exclusive preserve of appointed officials and technocrats (Touchton et al., 2023). Bartocci et al. (2022) similarly characterise participatory budgeting as a practice built on the active involvement of citizens in shaping budgetary outcomes, a definition that positions the mechanism as genuinely deliberative and decision-oriented rather than merely consultative. More recent scholarship frames participatory budgeting as simultaneously a democratic and an administrative innovation, integrating citizen participation with the pursuit of improved transparency, accountability and service delivery efficiency within the institutions that adopt it (Klimovský et al., 2024).

Within public sector organisations more broadly, participatory budgeting is understood to operate through several interlocking elements: structured stakeholder inclusion in budget deliberation; transparency in the presentation and communication of budget information; accountability mechanisms that oblige officials to justify spending decisions to an informed and engaged stakeholder base; deliberative decision-making processes through which competing priorities are negotiated; and monitoring and evaluation arrangements that track whether approved allocations are implemented as agreed (Rezaie, 2024; Subair et al., 2025). Each of these elements carries direct relevance to public education governance, where budgetary decisions determine the material conditions under which teaching and learning actually take place.

2.1.1 The Concept of Resource Allocation Efficiency and Public Financial Governance

Resource allocation efficiency, within the public financial management literature, refers to the extent to which budgetary funds are directed toward the uses that generate the greatest institutional benefit relative to genuine need, as opposed to being distributed according to bureaucratic convenience, political priority, or historical precedent disconnected from current operational reality. Transparency and accountability function as closely related, mutually reinforcing governance qualities: transparency refers to the openness and accessibility of budgetary information to stakeholders, while accountability refers to the obligation of officials to explain, justify and answer for the budgetary decisions they make (Mhaka, 2024). Within Nigerian public institutions specifically, the absence of these qualities has been repeatedly linked to inefficient resource use and diminished institutional performance, with centralised, non-participatory budgeting systems associated with weaker managerial accountability and lower organisational performance in empirical assessment of Nigerian public and private sector institutions alike (Idowu & Patani, 2024).

ISSN:2584-2706 DOI: https://doi.org/10.5281/zenodo.22091729

Stakeholder engagement, the third governance dimension examined in this study, refers to the extent to which individuals and groups with a direct interest in an institution's performance, in the education context, teachers, school administrators, parents and community members, are meaningfully involved in the institution's decision-making processes rather than treated merely as passive recipients of decisions made elsewhere. Comparative public administration literature identifies stakeholder engagement as both an outcome of, and a precondition for, effective participatory budgeting, since sustained stakeholder involvement depends on stakeholders perceiving that their participation genuinely shapes outcomes, while genuine outcome-shaping participation in turn depends on sustained stakeholder engagement over successive budget cycles (Schugurensky et al., 2024).

2.1.2 Participatory Budgeting in Public Sector and Educational Governance Internationally

International comparative evidence on participatory budgeting's governance effects has expanded considerably in recent years, encompassing both general public sector and education-specific applications. Wampler et al. (2021), synthesising evidence across a wide range of national and municipal participatory budgeting programmes, identify substantial cross-context variation in programme design and institutional embeddedness, while consistently finding that programmes retaining genuine stakeholder decision authority, rather than functioning as merely advisory or consultative exercises, are associated with stronger accountability and community development outcomes. Within education systems specifically, emerging research on school-level and district-level participatory budgeting finds that such practices can function as a distinct governance tool capable of improving resource targeting and stakeholder trust in school administration, though the same research cautions that these benefits depend substantially on the quality of institutional design and facilitation (Shybalkina & Nabatchi, 2024).

Comparative evidence on school-based management reform, a governance approach closely related to participatory budgeting in its emphasis on devolved, stakeholder-inclusive decision-making, similarly indicates that structured community and staff participation in school governance is associated with measurable improvement in both administrative and academic outcomes. A study of school-based management and academic performance in secondary schools in Ondo State, Nigeria, found that schools implementing genuine stakeholder participation in governance decisions recorded measurably better academic outcomes than schools operating under more centralised administrative arrangements (Ayeni & Bamire, 2022), while a study of school-based management's effect on learning achievement within Senegal's primary education system found comparable positive associations between participatory school governance and measured learning outcomes (Ishii & Ogawa, 2024).

2.1.3 The Nigerian Public Education Budgeting Environment

Nigeria's public education sector has long been characterised by a persistent gap between the scale of annual budgetary allocation and the actual condition of public school infrastructure and learning resources, a gap that existing Nigerian scholarship substantially attributes to weaknesses in budgeting administration and resource targeting rather than to headline funding levels alone (Ogunode, 2023). Within this environment, participatory approaches to Nigerian public sector budgeting more broadly have been found to significantly enhance financial transparency and reduce opportunities for corruption, with stakeholder involvement increasing oversight capacity and improving the likelihood that allocated funds are properly utilised for their intended purpose (Subair et al., 2025).

Within Akwa Ibom State specifically, the Ministry of Education retains substantial centralised authority over budgetary planning and resource allocation decisions affecting public secondary schools, a structure that, while administratively convenient, has been associated with persistent under-resourcing of individual school needs, a pattern consistent with the broader Nigerian finding that centralised, non-participatory budgeting arrangements tend to generate resource allocation outcomes that diverge from actual front-line institutional need (Idowu & Patani, 2024).

2.2 Theoretical Framework

This study is anchored on Participatory Governance Theory, which holds that public institutions achieve more legitimate, responsive and efficient outcomes when the citizens and stakeholders affected by institutional decisions are granted structured, meaningful opportunities to participate

ISSN:2584-2706 DOI: https://doi.org/10.5281/zenodo.22091729

directly in shaping those decisions, rather than being confined to the comparatively passive role of periodic voters or after-the-fact service recipients. Within this framing, participation is understood not as a symbolic addition to conventional bureaucratic decision-making but as a substantive governance mechanism capable of improving the quality of the decisions themselves, precisely because stakeholders closest to a given institutional context typically possess more accurate, current knowledge of actual needs than centrally positioned administrators can readily access (Rezaie, 2024; Klimovský et al., 2024).

The study is further anchored on Public Choice Theory, a complementary framework holding that public officials, like other economic actors, are capable of acting on considerations of institutional or personal convenience rather than strictly in the public interest where adequate external checks and accountability mechanisms are absent. Within this framing, the absence of stakeholder participation in budgetary decision-making removes an important check on discretionary official behaviour, creating conditions under which resource allocation may drift toward administrative convenience or entrenched priority rather than toward the areas of greatest genuine institutional need. Empirical application of this reasoning to Nigerian public institutions specifically finds that participatory budgeting mechanisms function as an effective check on this risk, with stakeholder involvement measurably increasing oversight and constraining the discretionary misuse of public funds (Subair et al., 2025).

Applied jointly to the present study, Participatory Governance Theory and Public Choice Theory together provide a coherent explanation for the specific governance outcomes under examination: participatory budgeting is theorised to improve resource allocation efficiency by channelling more accurate, front-line stakeholder knowledge into budgetary decisions, consistent with Participatory Governance Theory; and to improve transparency, accountability and constrain discretionary misallocation by introducing structured external oversight into a process that would otherwise remain within the more limited internal purview of Ministry officials, consistent with Public Choice Theory. This dual theoretical lens frames the study's three core hypotheses, concerning resource allocation, transparency and accountability, and stakeholder engagement, as complementary rather than independent tests of a single, underlying governance logic.

2.3 Empirical Review

A body of international and Nigerian empirical work has examined participatory budgeting's relationship to resource allocation, transparency, accountability and stakeholder engagement outcomes, providing a foundation against which the present study's findings can be situated.

Touchton et al. (2023), synthesising global evidence on participatory budgeting's community development effects, found consistent support for the proposition that participatory budgeting improves the alignment between public spending and community-identified priorities, with participating communities registering measurable gains in infrastructure provision and service delivery relative to comparable non-participating communities, particularly where programmes granted genuine, rather than merely advisory, decision authority to participants.

Subair et al. (2025), examining participatory budgeting and transparency in Nigerian public sector governance, found that participatory budgeting significantly enhances financial transparency and reduces opportunities for corruption within Nigerian public institutions, with stakeholder involvement in budget processes measurably increasing oversight and improving the likelihood of proper fund utilisation. Their study specifically identified stakeholder-driven monitoring as a mechanism through which participatory budgeting constrains discretionary misallocation, directly supporting the Public Choice Theory-based reasoning underpinning the present study's theoretical framework.

Idowu and Patani (2024), examining participative budgeting, organisational commitment and managerial performance across Nigerian institutions, found that participatory budgeting practices significantly improve both organisational commitment among staff and overall managerial performance, while non-participatory, centralised budgeting systems were associated with weaker accountability outcomes and diminished institutional performance. Their findings lend direct empirical support to the proposition that participatory budgeting strengthens the accountability relationship between an institution's management and its wider stakeholder base.

ISSN:2584-2706 DOI: https://doi.org/10.5281/zenodo.22091729

Ayeni and Bamire (2022), examining the role of school-based management, a governance approach closely related to participatory budgeting, in shaping students' academic performance in secondary schools in Owo Local Government Area, Ondo State, Nigeria, found that schools implementing genuine stakeholder participation in governance and resource decisions recorded measurably better academic performance outcomes than schools operating under more centralised administrative arrangements, providing Nigerian secondary-education-specific evidence consistent with the present study's governance-outcome hypotheses.

Ishii and Ogawa (2024), examining school-based management's effect on learning achievement within Senegal's primary education system, found a positive association between structured stakeholder participation in school governance and measured learning outcomes, while noting that the strength of this association depended on the depth and consistency of stakeholder involvement across successive planning cycles, an important qualification for any institution, including the Akwa Ibom State Ministry of Education, considering how to structure and sustain its own participatory practice.

Mhaka (2024), examining participatory budgeting across selected African countries, found that stakeholder involvement enhances budget efficiency by more closely aligning public expenditure with actual, rather than assumed, institutional needs, concluding that participatory budgeting reduces resource wastage and improves overall service delivery quality, a finding directly relevant to the resource allocation efficiency dimension examined in the present study.

Collectively, these empirical studies converge on a consistent finding directly relevant to the Akwa Ibom State context: participatory budgeting is associated with measurable improvements in resource allocation efficiency, transparency, accountability and stakeholder engagement across both general public sector and education-specific institutional settings, in Nigeria and comparable developing-country contexts alike, though the strength of these associations depends on the genuineness and consistency of the participatory mechanisms actually implemented.

2.4 Summary of the Literature

The reviewed literature establishes participatory budgeting as a conceptually well-defined and empirically validated public financial management mechanism, encompassing stakeholder inclusion, transparency, accountability, deliberation and monitoring as its core constituent elements (Touchton et al., 2023; Rezaie, 2024). Conceptually, resource allocation efficiency, transparency, accountability and stakeholder engagement are understood as interrelated governance qualities whose absence within centralised, non-participatory budgeting systems has been repeatedly linked to diminished Nigerian public institutional performance (Idowu & Patani, 2024). Theoretically, Participatory Governance Theory and Public Choice Theory jointly situate participatory budgeting's governance benefit as operating through two complementary mechanisms: improved decision quality through front-line stakeholder knowledge, and strengthened external oversight constraining discretionary official behaviour (Subair et al., 2025; Klimovský et al., 2024).

Empirically, international and Nigerian studies, spanning general public sector governance and education-specific school-based management applications, converge on a consistent conclusion: participatory budgeting measurably improves resource allocation efficiency, transparency, accountability and stakeholder engagement wherever genuinely implemented (Subair et al., 2025; Ayeni & Bamire, 2022; Ishii & Ogawa, 2024). A clear gap nonetheless persists in the literature: comparatively few studies have directly examined participatory budgeting's specific governance effects within a Nigerian state-level education ministry, as distinct from either general Nigerian public sector institutions or individual school-based management committees, leaving the Ministry-level governance dynamics of Nigerian sub-national education budgeting comparatively under-examined. The present study addresses this gap through its focus on the Akwa Ibom State Ministry of Education specifically.

3 Methodology

The study adopted a descriptive survey research design, appropriate for examining relationships among participatory budgeting and governance outcome variables as they naturally occur within the Ministry, without manipulation of the variables under study. The study was conducted within the Akwa Ibom State Ministry of Education, located in Nigeria's South-South geopolitical zone, an institution responsible for policy formulation, budgeting and resource allocation across the state's public secondary school system.

The population of the study comprised stakeholders directly involved in, or affected by, the Ministry's budgeting process, including Ministry officials, school administrators and teachers. A multi-stage sampling technique was employed, combining purposive sampling to select Ministry officials and school administrators given their direct involvement in budgeting decisions, stratified sampling to categorise respondents into distinct stakeholder groups, and simple random sampling to select individual respondents within each stratum. A structured instrument, the Participatory Budgeting and Educational Effectiveness Questionnaire, was administered directly to respondents, with sections addressing respondent demographic information, participatory budgeting practice, and the governance outcome variables of resource allocation, transparency and accountability, and stakeholder engagement, each measured on a four-point Likert scale ranging from strongly agree to strongly disagree. Of two hundred and fifty questionnaires distributed, two hundred and thirty were properly completed and returned, representing a response rate of ninety-two per cent.

The instrument was subjected to face and content validation by experts in educational management and measurement and evaluation, with their corrections incorporated into the final instrument. Instrument reliability was assessed through a pilot study administered to twenty respondents outside the main study area, with the resulting data analysed using Cronbach's Alpha; a reliability coefficient of 0.70 or above was adopted as the threshold for acceptability. Data collected were analysed using mean and standard deviation to answer the study's research questions, with a mean score of 2.50 or above interpreted as respondent agreement, while chi-square analysis was used to test the study's three hypotheses at the 0.05 level of significance, with a calculated chi-square value exceeding the critical value of 7.815 at three degrees of freedom taken as grounds for rejecting the relevant null hypothesis.

4. Findings and Discussion

This section presents the study's findings, organised around its research questions and hypotheses, and discusses them with reference to the literature reviewed above.

4.1 Participatory Budgeting and Resource Allocation Efficiency

Respondents' mean ratings on items addressing participatory budgeting's contribution to resource allocation yielded a grand mean of 3.19, indicating clear respondent agreement that stakeholder involvement in budgeting decisions improves the efficiency and appropriateness of resource allocation within the Ministry. The relatively low standard deviation recorded across these items indicated a consistent pattern of agreement among respondents rather than a polarised or divided response. Chi-square analysis of responses on this dimension yielded a calculated value of 39.00 against a critical value of 7.815 at three degrees of freedom, leading to rejection of the null hypothesis that participatory budgeting has no significant effect on resource allocation. This finding is consistent with Mhaka's (2024) conclusion that stakeholder involvement enhances budget efficiency by aligning expenditure with actual institutional needs, and with Touchton et al.'s (2023) broader finding that participatory budgeting improves the alignment between public spending and stakeholder-identified priorities.

4.2 Participatory Budgeting, Transparency and Accountability

Respondents similarly reported strong agreement that participatory budgeting enhances transparency and accountability within the Ministry's financial management practice, with chi-square analysis yielding a calculated value of 41.00 against the same critical value of 7.815, again leading to rejection of the corresponding null hypothesis. This finding is directly consistent with Subair et al.'s (2025) finding that participatory budgeting significantly enhances financial transparency and reduces opportunities for corruption within Nigerian public institutions, and lends specific institutional support to the Public Choice Theory-based proposition that stakeholder oversight functions as a meaningful check on discretionary official behaviour within the Ministry's budgeting process.

4.3 Participatory Budgeting and Stakeholder Engagement

ISSN:2584-2706 DOI: https://doi.org/10.5281/zenodo.22091729

On the stakeholder engagement dimension, chi-square analysis yielded a calculated value of 51.00, the largest of the three hypothesis tests, against the critical value of 7.815, leading to rejection of the null hypothesis that participatory budgeting has no significant effect on stakeholder engagement. This finding is consistent with Idowu and Patani's (2024) finding that participatory budgeting significantly improves organisational commitment and stakeholder engagement within Nigerian institutions, and with the school-based management evidence reviewed above, in which structured stakeholder participation in school governance was associated with stronger institutional and academic outcomes in both Nigerian and comparable West African contexts (Ayeni & Bamire, 2022; Ishii & Ogawa, 2024).

4.4 Discussion

Read through Participatory Governance Theory and Public Choice Theory jointly, these findings indicate that participatory budgeting within the Akwa Ibom State Ministry of Education functions substantially as the international and Nigerian literature would predict, improving resource allocation efficiency through the incorporation of front-line stakeholder knowledge while simultaneously strengthening transparency and accountability through enhanced stakeholder oversight of the budgeting process. The particularly strong result recorded on the stakeholder engagement dimension suggests that participatory practice within the Ministry has succeeded not merely in generating stakeholder approval of budgeting outcomes but in cultivating genuine, sustained stakeholder investment in the budgeting process itself, a distinction the theoretical literature identifies as critical to participatory budgeting's longer-term institutional sustainability (Schugurensky et al., 2024).

These findings also carry an important qualification consistent with the broader literature: comparative evidence indicates that participatory budgeting's governance benefits depend substantially on the depth and consistency of stakeholder involvement sustained across successive budget cycles, rather than on the mere formal existence of participatory consultation mechanisms (Ishii & Ogawa, 2024). This suggests that the Ministry's continued realisation of the governance gains documented in this study will depend on sustained institutional commitment to genuine, rather than symbolic, stakeholder participation over time.

5. Conclusion and Recommendations

This study examined the relationship between participatory budgeting and resource allocation efficiency, transparency, accountability and stakeholder engagement within the Akwa Ibom State Ministry of Education, situating the empirical evidence within the conceptual, theoretical and prior empirical literature reviewed above. The study concludes that participatory budgeting is significantly and positively associated with each of these governance dimensions within the Ministry, consistent with the wider international and Nigerian literature on participatory budgeting's public financial management benefits, and functions as an effective governance mechanism capable of strengthening efficiency, transparency and accountability within Nigerian sub-national education administration.

Arising from these findings, the study recommends, first, that the Ministry formally institutionalise stakeholder participation within its annual budget cycle, moving beyond ad hoc consultation toward a structured, recurring participatory process consistent with the genuine decision-authority model identified as most effective within the wider participatory budgeting literature (Wampler et al., 2021); second, that the Ministry strengthen its monitoring and feedback mechanisms to ensure that stakeholder input translates visibly into implemented budgetary outcomes, sustaining the stakeholder engagement gains documented in this study over successive budget cycles; third, that targeted capacity-building be provided for Ministry officials, school administrators and teacher representatives in participatory budgeting facilitation and financial literacy, addressing the administrative capacity constraints identified as a common barrier to sustained participatory practice within the wider literature; and fourth, that further comparative research be undertaken across other Nigerian state education ministries to assess whether the governance benefits documented within Akwa Ibom State generalise across differing sub-national administrative contexts.

The study is limited by its reliance on self-reported survey data drawn from a single state ministry, and by the cross-sectional nature of its design, which captures respondent perceptions at a single point in time rather than tracking governance outcomes across successive budget cycles. Future research

ISSN:2584-2706 DOI: https://doi.org/10.5281/zenodo.22091729

should consider longitudinal designs capable of tracking participatory budgeting's governance effects over time, alongside triangulation with objective institutional expenditure data, to further test and extend the findings of this review.

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