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REVIEW OF RELATIONSHIPS BETWEEN IMO STATE GOVERNMENT'S ANNUAL BUDGETS ALLOCATIONS ON ROAD DEVELOPED 2008 -2018

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Abstract

Road growth is a ref for progress in any society, but when hope of the public from government's annual budgets on road was dashed it creates apathy amid the public. Since economic growth of a state relies greatly on roads built as it rolls on all areas. The aim was to review the relationships between the state's yearly financial plan on road and roads built in Imo State of Nigeria. The objectives were to examine government's annual funds allocation and the executions on roads and to see if the amounts spent on roads replicate on the roads built. Explanatory research was used in this study and data accrued using secondary process were analyzed with Pearson correlation and analysis of variance while statistical tools used were statistical package for social sciences (SPSS) version 23 and 25 respectively. The major findings from H01 of the study show that annual budgets spent on roads created were flawed. Using Pearson correlation and SPSS version 23 to test H01, the result had P value of 0.752 while with analysis of variance and SPSS 25, the results prove that annual budgets on roads built failed to equal the number of roads developed as it shows 2% on the amounts spent with P-value of 0.617. Roads created explained 21% of the variants on the amounts used on roads while budgeted amounts on roads proves about 2% of the disparity on proposed roads. Thus, H0 was accepted as the roads built were not in ratio with the money spent on roads built. The study advises government to employ a proper budget planning and allocations, budget executions and monitoring combined with feedback and routine assessment.

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Keywords: State government, budgetary allocation, road development

Introduction

Good roads are used as an indicator for a state development and there is always indifference when public annual budgetary allocations on roads are not realized. Roads development worsened more in Imo state after 2007 which has continued till date. More quality asphalt roads were built in different parts of the state before the onset of democracy in 1999. After which roads development started degenerating in the state. However, public budgetary allocations on roads in the state and roads constructed had no link with the number of existing roads which had contributed to problems to the road users with attached risks in their lives and properties. Rationale for government's yearly budgetary allocations on roads was to help build more roads for the public. Some authors pointed out that lack of good roads had caused problems of delay and accident on the existing roads. However, Gilbert, (2009), states that deprived roads are one major cause of death on Nigerian roads which occur while trying to evade holes on roads. At least public budgets should be able to have relationship with the number of roads developed, even as passengers have constantly depended on road transportation in Nigeria (Muhammudu, 2014). Road growth is one of the important factors that shape a nation's development in any economy because it creates means of employment, social education services and health that is vital in any progress (Ezomike & Isiadinso, 2019). Budgeting as a planning technique and tools comes with its definite system that is fitting for acceptance and adjustment by different units to dissimilar conditions and environments which include road networks, and among these factors are the standards used to guide road development and some of which are referred to as factors for budgetary allocations by some specific states to explicit item of interest such as road development (Yakubu, 2018). Road budgets must be properly managed since it needs apt and sufficient funds to commence and complete in order to achieve valuable outcome. Ajator, (2012) states that in total cost management, costs are not reduced to fit budgets, rather they are managed to accomplish objectives, while prime benefit of budgets is to guarantee orderly development (Ojo, 2009). Though road sector has major gaps and similar challenges, (O'Neill, 2011) emphasized that rural roads are often a sustenance to rural communities, though road sector has key to fissure and related problems. Thus far, good roads help persons with disability to freely move around on their own with little or no assistance. Therefore, in roads development, selection of relevant factors by various government bodies might on itself be subject to uneven critical features which could not just be washed away. Hence, reason for this work.

Review of public – Budgetary – Allocations- Road Networks - Imo state.

The aim of this research was to review the relationships between government's yearly budgets on road and roads developed in Imo state 2008-2018. Thus, this was achieved by; examining government's annual budgetary allocations on roads with budgets released and used on roads executions in the state. Determining whether the amounts spent on roads duplicate on roads executed in the state and determining the relationship between budgeted amounts on proposed

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roads and kilometers of roads constructed. The following null hypotheses were formulated and validated for the study.

H01: There is no significant relationship between government's annual budgetary allocations on roads and amounts expended on roads developed in the states.

H02: There is no significant relationship between the amounts spent on roads and roads executed during the period.

H03: There is no significant relationship between budgeted amounts on proposed roads and kilometers of roads developed.

Government's Annual Budgetary Allocations on Roads.

Government's annual budgetary allocations which represent the independent variables on roads and budgets released and utilized representing dependent variables on roads developed in Imo state involve all annual budgets allocated by government for roads development within the period. It was anticipated that the intended funds would be suitably used on roads in the state to boost asphalt roads and ameliorate hardship experienced by roads commuter. Government exhausted so much time and funds in the process of budgetary allocations every fiscal year in order to achieve budget objectives and national priories (Egbide,2015). However, (Ike, 2018) pointed out that there is difference between the assumed cost of roads built with budgeted money and the actual cost of the roads developed with the budgeted amounts. Government's annual budgets need to mirror on the number of existing roads, since use of roads by travelers have increased on daily basis in Nigeria (Muhammudu, 2014). Therefore, the relationships between the amounts expended on roads did not closely represent on the number of roads constructed in the state. The total amounts expended on roads built was one hundred and four billion, five hundred and ninety four million, three hundred and sixty three thousand, six hundred and twenty five naira, thirty four kobo (₦104,594,363,625.34) which represent about (3%) of budgeted amounts on roads with (21%) of the roads developed from proposed roads from 2008-2018. The relationship between government's budgeted amounts (independent variables) on proposed kilometers of roads to be built (dependent variables) was about (2%). Annual public budgetary allocations on roads are for development of roads in a particular year and any other road projects unfinished from previous years that had been included in that present year budget. Funds assigned for intended roads expansion in the state was eight hundred and eighty three billion, seven hundred fifty one million, one hundred and ten thousand, seven hundred and seventeen naira (₦883, 751,110,717) for 10,095.71 kilometers of proposed roads (Imo State's Annual Budget Expenditures, 2008-2018) and 494.16 kilometers was eventually built with (₦104,594,363,625.34) representing (21%) from the budgeted money for the proposed roads. The percentages of total number of roads developed from the state's proposed roads from 2008-2018 was (21%). It is the duty of the government to support the public through the budgetary allocations and executions of the budgets to make people know that they were not abandoned by the government in resource allocations 'and roads executions ' but are working hard to improve their condition and thereby cheering them to pay their taxes (Omolehinwa, 2015). Sine development of road is an evidence for progress because it encourages the public to pay their taxes

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and other obligations to government. Also Nation's economy depends on the functionality of her transport system (Chidioka, 2010). Besides good roads transport increases production in the agricultural sector of any economy with low production cost since good roads help to add to environmental sustainability (Siyan, Eremionkhale and Makwe, 2015).

Relationship between amounts expended on roads and kilometers of roads developed.
Ike, (2018) maintained that there is a distinction between cost of roads executed with budgeted money and the real cost of roads actually developed with such budgeted amounts, because it could be easy to say that a particular road cost certain amount of money while in the actual sense the road did not cost up to the claimed amount which posed some challenges to the public that were supposed to benefit from the roads. The research sought to know whether the amounts spent (DV) on roads were reproduced on roads executed (IV) in the state within the period. It was believed that the amounts government budgeted on roads development annually within the period were not totally exploited for the purpose they were planned. The study thought that if the budgets on road networks were prudently used there would have been more asphalt roads in the state. The implication of budgets not reflecting on the actual roads developed could indicate corruption, poor budgets management, lack of proper records and feedback on roads developed.

Relationship between Budgeted Money on Proposed Kilometers of Roads Developed 2008

The relationship between government's budgeted amounts (IV) on proposed kilometers of roads and roads developed (DV). Yearly public budgetary allocations are for expansion of roads in the state. Funds assigned for proposed roads expansions in the state was ₦883,751,110,717 for 10,095.71 kilometers of roads and 494.16 km was eventually constructed during the period with ₦104,594,363,625.34 representing 21% from the budgeted amount for the intended roads to be built. The percentages of total number of roads really constructed from the state's forecast roads for construction from 2008- 2018 was **21%.**

Public Budgetary Allocations and Implementations on Roads in Different Countries.

The study reviewed public budgetary allocations and the implementations on roads in several countries and individual authors in relation to this research which helped in identifying specific problems that helped to appraised budgetary process on roads development in Imo state. The review of other countries public finances on roads assisted this study to know how their policies worked in managing roads development. The study discussed public budgetary allotments and executions on roads built. Road like the alleyways that support transportation on land is essential in economic growth of a nation that assist the mobility of people, goods and services. Every nation's economy hinged on the functionality of her transport System, (Chidioka 2010). Good roads increases production in the agricultural sector of economy with low production cost since good roads facilitate the disadvantaged to add to environmental sustainability (Siyan, Eremionkhale, Makwe, 2015). Trunk B and C were discussed in this study such as Avuvu -Owuala and Okwu-Umugama-Obodo Owo roads in Ikeduru local area of the state which are under construction respectively. Oduro, (2013) highlights that poor management and implementations including lack of feedback constitute challenges of public budgetary system on roads in Ghana.

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Lawson & Seydon, (2008) state that troubles of Public budgetary distributions for road construction and transport sector in Mali were due to lack of supporting schedule budgetary planning, budget performance to meet long term needs of people socially, economically and environmentally. The setback of budgetary expenditure was constant neglect of road infrastructure with insufficient allocation of the budgets in Liberia (The Citizens Guide National Budget, 2018), while (Paul, 2018) maintained that the problems of budgetary allocations and comprehension were due to tactless method of revenue generation with pointless waste and neglect of the economy. The following roads were roads developed with public budgets; Fish Town–Harper Road Paving Project; Lot1 (50 kilometers Harper – Karloken Road Section) and Harper Karloken road is a 2 – lane highway located in Western part of Liberia in Maryland Country (Kilo, 2013). The road project crossways cover rural areas and were reduced to one lane in some segments due to heavy vegetation.

Apparatus to Control Problems of Limited Good Roads in Imo State.

The following government's established apparatus were established/adopted to fight hitches of budgetary practice abuse on roads development and other infrastructure in Nigeria; (a). The Public Procurement Act 2007. (b). Fiscal Responsibility Act 2007. (c). Infrastructure Tax Relief (ITR), 2012. (d). Road Infrastructure Development and Refurbishment Investment Tax Credit Scheme, 2019. (e). International Public Sector Accounting Standards, 2014 (IPSAS).

Public Procurement Act 2007 Public Procurement Act, 2007 is a good instrument to help in good public budgetary allocations and budgetary understanding on road networks. The intention was to help the state improve on road networks plan such as;

1. Harmonizing existing government policies and practices in procurement to guarantee integrity in responsibility and clearness in the procurement procedure.
2. To ensure the use of just, realistic, clear, value for money spent on roads (and other infrastructure), standard and practices for the procurement with disposal of public assets, as well as in reviewing the procurement and award of contract procedures of every project to which the procurement act applies and supervision of implementation of established procurement policies (The Public Procurement Act, 2007).

Infrastructure Tax Relief 2012

The Infrastructure Tax Relief (ITR) via the companies' income tax (Exemption of Profits) Order, 2012 which was created by federal government was intended to last for five (5) years and to permit companies to claim additional thirty percent (30%) of the cost incurred in providing public infrastructure like roads as allowable deduction computing Companies' Income Tax (CIT) which government considered important to select different types of Public Private Partnerships (PPP) to increase roads availability. Public Private Partnership is a model for public finance plan where government controls private financing in order to provide public goods which undoubtedly were backed by various policy documents and acts with certain provisions in the companies Income Tax (CIT) Act that offers additional tax benefits to companies which undertook certain infrastructure projects like roads development. It would encourage more private organizations to participate in roads development in the state thereby reducing the suffering of the public on the roads (Ezomike *et al*, 2019).

International Public Sector Accounting Standards 2014

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Federal government adopted (IPSAS) to boost responsibility and honesty in the budgetary process which is necessary to include communities in roads construction in their different district during budgetary planning, allocations and discharge on road development.

Road Infrastructure Development and Refurbishment Investment Tax Credit Scheme, 2019

Government established this essential instrument to help out in developing more roads in partnership with Public Private Partnerships (PPP). Road Infrastructure Development and Refurbishment Investment Tax Credit Scheme ('the Scheme') was created with the Executive Order 007 while the total professional service fee payable by any participant for the services of consultants in respect of eligible roads with projects cost of ten billion naira (₦10.00bn) and over were limited under the scheme to 1.25% of the cost of road development or refurbishment (Bashir, Oguntuase & Ighodalo, 2019). The Road Infrastructure Tax Credit comprises the cost certified by the committee as wholly, reasonably, and essentially incurred by a firm for constructing eligible roads and an amount that were equal to the current Monetary Policy Rate (MPR) of the Central Bank of Nigeria plus two (2%) percent of project cost. The Scheme was to be implemented for ten years and the participants in the scheme are entitled to use the total project costs they obtained in developing or refurbishment of any qualified road project as a credit against Companies Income Tax (CIT) payable within the period with exemption of companies that pays Petroleum Profit Tax (PPT) and the eligible roads would be approved by the president/governors and published in line with the provision of the executive Order (Ezomike *et al*, 2019). These procedures were approved by federal government to help develop more roads in the states yet this has no effect in Imo state. Certainly none of these tools could completely work alone without blending it with other relevant documents. The problems of government's annual monetary allocations and budgetary success on roads would surely improve from the present condition if the above were adhered to judiciously.

Current gap in Literature

The study reviews some countries which including Nigeria in order to ascertain the relationships between state governments' annual budgets on roads development. These were observations from the review; Nigeria did not strictly consider important factors in their financial budgets on road networks (Muhammudu, 2014). Oduro, (2013) believed that absent of feedback, greed and poor management of roads budgets were plight in public budgetary process on roads networks in Ghana. Lawson *et al, (2008)* identified inability to include regular maintenance during budgets planning and executions including defective budget estimates for road networks to meet long term desires of the people were part of the problem in Mali. Roads budgetary process in Liberia was challenged via expenditure problems with constant overlook of road infrastructure by failure to give adequate share of the budgets (The Citizens Guide National Budget, 2018) as well as poor budgetary process due to unkind means of revenue generation with needless waste and neglect of the economy (Paul, 2018). However, the rate of limited good asphalt roads in the state is very complex in funding and management, which suggests need for parallel action in budgetary practice for road expansion in emergent economy where roads financing rely mainly on public funding (Akintayo, 2013). Plight with Nigerian Public Budgets recognized the problems as budgetary performance being neglected to the whims of bureaucrats and politicians (Olaoye, 2014). However, preceding studies from other countries comprising individual authors on public budgetary allocations and budgetary implementations on roads would help in road estimation. Therefore, this study review of

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relationships between Imo state government annual budgets allocations on road developed is unique since it has not been examined by anyone before now.

Study Area

Imo state is one of the states in South East Nigeria with a population of three million, nine hundred and twenty seven thousand, five hundred and sixty three (3,927,563) and land mass of five thousand one hundred and eighty two squared kilometers (5,182.818 km^2) and a population density of thirty three thousand, seven hundred and fifty nine square kilometers (33,758.92km^2) (Makama, 2010). The state lies within latitude 4^0 45′N and 7^0 15′N, and longitude 6^0 50′E and 7^0 25′ and she has boundaries with Abia state on the East, River Niger and Delta state on the West, Anambra state to the North and Rivers state to the South (Ajaelu, 2015). Similarly, (Ebi, 2015) avows that the state dwell in the lower River Niger and Upper and Middle Imo River with a coordinate of 5º 29′ N 7º2′E/5.483ºN and 7.033ºE. The state constructed a total of about four hundred and ninety five kilometers (494.79km) of roads from 2008 - 2018 in the 27 local government areas of the state. The lowest kilometers of roads constructed were located in Ohaji/ Egbema two (2.30km) and Onuimo seven (6.50km) kilometers of road respectively while the highest kilometers of roads were built in Ahiazu-Mbaise with twenty eight (27.85km) and Ngor-Okpala twenty eight (27.65km). Also the state is oil producing state as well as agrarian state where different types of food are produced by farmers with no road to take them to the consumers. Equally, the state is known for her large quantities of different types of trees that used in different construction works like Obeche and mahogany. Regrettably lack of good asphalt roads for transportation has greatly affected every aspect of lives in the state which has left many people unhappy in their diverse localities. True of communities that lack help from their government. Similarly, communities who lack obligation to projects in their communities display aggressive reactions to the administrator of the projects, (Chirenje, Giliba, & Musamba, 2013).

Method

The research used descriptive research design with Pearson correlation product moment correlation analysis and analysis of variance (ANOVA) which utilized statistical package for social sciences (SPSS) versions 23 and 25 respectively. The reason for using the research design was to direct the study in controlling factors that might hinder the validity of the research findings. Therefore, these methods adopted for the study's data analysis were good for the study. Financial data was used in this study and annual public budgetary allocations on roads and the executions on road developed in Imo state were discussed. Both research methods were used to test hypotheses one to three (H01 – H03) respectively. The research planned to validate the amounts expended on roads built in the state and it established that there was no relationship between budgeted amounts on projected roads and kilometers of roads executed. The research was possible because of secondary data used and data needs for the study were collated from Imo state government's annual capital and recurrent budgets expenditure estimate 2008-2018.

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Results.

The following data which comprises of dependent and independent variables were used for this research; annual capital budgets expenditures and amounts expended on roads developed in all the twenty seven (27) Local government areas of the state.

Table 1: Capital Budget Expenditure on Kilometers of Road Developed and Amounts Expended 2008 – 2018 in Imo State

Year	Budgeted Amount	Proposed km of Road	Amount Expended on Roads.	Road Dev
2008	55,837,821,307	950	13,171,913,055.34	74.79
2009	80,929,462,046	2,318.70	19,146,442,722	88
2010	74,297,976,681	1,264.47	9,810,448,714	42
2011	61,917,465,982	1,491.43	8,125,874,249	28
2012	95,910,193,309	500.06	1,597,633,330	22

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2013	134,650,221,789	506.05	7,286,750,000	48
2014	75,271,768,434	88.00	6,569,944,871	19
2015	80,500,000,000	1,250	10,130,000,684	27
2016	44,043,000,000	102.00	15,455,356,000	26
2017	77,413,201,169	90.00	39,811,300 million	59
2018	132,980,000,000	1,535	13,300,000,000	61
Total	N883,751,110,717	10095.71	104,594,363,625.34	494.16 km

Source: Imo State Ministry of Budget Planning Annual Budget 2008 – 2018.

Testing Hypothesis 1 (H01).

H01 conjectured that there was no significant relationship between government's annual budgetary allocations on roads and amount spent on roads.

Pearson's Product Moment Correlation Coefficient (r)

Hypothesis one (H01) used Pearson's Product Moment Correlation Coefficient (r) with statistical Package for Social Sciences (SPSS) version 23 to test the strength and relationship between government's annual budgetary allocations on roads and the executions on roads developed in the state (Table 2). From the analysis using (Table 1) it was observed that there was no significant relationships between government's annual budgetary allocations on roads and the implementations on roads developed in the state.

Table 2: Relationship between government's annual budgetary allocations on road and amounts expended on roads developed in Imo state 2008 and 2018.

	Statistics	Budget Expended
Imo		
Budgetary allocations	Pearson Correlation Coefficient (r)	*-0.108*
	P value	*0.752*

Source: Authors' IMO survey, (2018).

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Decision Rule: Since the significant value (P value) of the r statistic was greater than 0.05 level of significant for all the variables tested, the null hypothesis was accepted. Therefore, the study concludes that there was no significant relationship between government's annual budgetary allocations on road developed in the state 2008-2018.

Inference: The inference was that public budgets on road representing independent variables (IV) was not significant on kilometers of roads executed the dependent variables (DV) using Pearson's correlation coefficient (r) with SPSS version 23 indicates that null hypothesis was accepted in H01. Therefore,

Objective one was achieved which shows that budgeted funds on roads were not properly used for the purpose.

Analysis of Variance (ANOVA)

Hypothesis one (H01) used analysis of variance with Statistical Package for Social Sciences (SPSS) version 25 to repeat the test to ensure that result obtained with Pearson's product moment correlation coefficient (r) was accurate.

Table 3: Regression of Amount Expended (₦) on Road Developed (dependent variable) and Budgeted Amounts (₦) (independent variable) on Roads (km) in Imo State.

Regression Variables		Regression Model Summary				Regression Model Coefficients	
IV (X)	DV (Y)	R	R^2	F	p-value	Constant	B
Budgeted amount	Amount expended	*.17 0*	*.02 9*	*.269*	*.617*	*12324511469*	*-.034*
Roads developed	Amount expended	*.45 5*	*.20 7*	*2.355*	*.159*	*4485969942*	*111741356*

Independent Variable (IV), Dependent Variable (DV), Correlation (R), Coefficient of Determination (R^2), ANOVA Test (F), Model Coefficient for IV (B).

Source: Author's IMO Survey, (2018).

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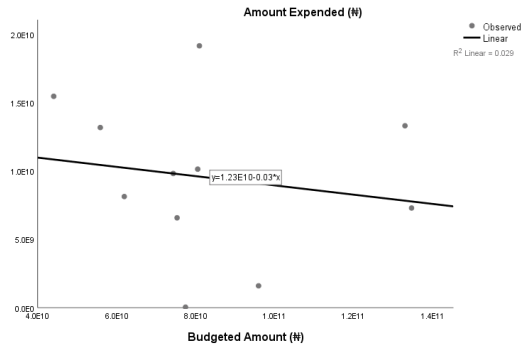

Fig. 1: Scatter Plots of amount expended and amount budgeted on roads in Imo State.

Source: Author's IMO Survey, (2018).

De**cision Rule:** The significant value (p value) was more than 0.05 significant level for the whole variables tested, budgeted amount on road and amounts used on road constructed (Table 3 & Figure 1). The result established that the regression of amounts expended on roads developed and on budgeted amounts on roads (p = .617) and expended amounts on roads built (p = .159) was not significant. Explicitly, budgeted amounts only explained about (3%) of the variations on amounts spent. The scatter plots of the relationships are represented in (Figure 1).

Inference: The result infers that government's budgeted amounts on roads development in Imo state was not significant on the roads developed which entails that there are other issues responsible for inadequate asphalt roads in the state. Also objective one was realized as well based on the result from the test conducted with ANOVA which confirmed that government's budgeted amounts on road explained only 3% of the variations on the amount expended on roads developed in the state while roads built explained 21% of the variations on the amount expended on road executed (Table 3). Analysis for hypothesis one using analysis of variance (ANOVA) indicates that null hypothesis was accepted for H01.

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Testing Hypothesis Two (H02)

Table 4: Regression of Amounts Expended (DV) on Roads and Total Kilometers of Roads Developed (IV) in Imo State.

Regression Variables		Regression Model Summary				Regression Model Coefficients	
IV (X)	DV (Y)	R	R^2	F	p-value	Constant	B
Roads developed	Amount expended	*.455*	*.207*	*2.355*	*.159*	*4485969942*	*111741356*

Source: Author's IMO Survey, (2018)

Decision rule: The significant value (p value) was higher than 0.05 for the items tested and result obtained which confirms that the regression of amount expended on roads developed (km) was (P=.159) and was not significant. Particularly, roads executed explained (21%) of the variation on the amount utilized on roads built. Therefore, scatter plots of the relationships are represented in (Figure 2).

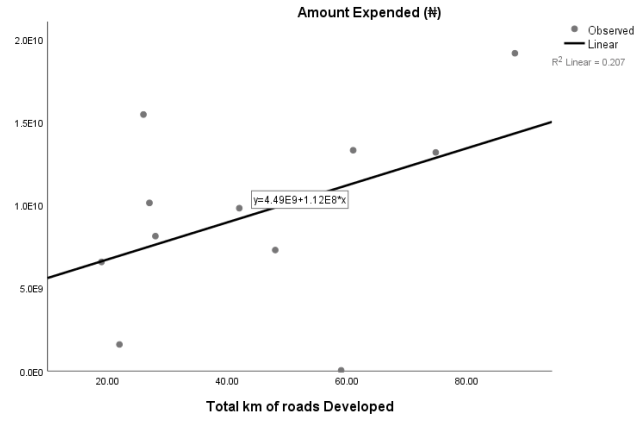

Fig. 2: Scatter Plots of Amount Expended and Roads Developed for Imo State

Source: Author's IMO Survey, (2018).

Implication: The result reveals that the expended amounts on total roads executed in the state had no relationship with amounts spent on the roads developed which suggests

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there are other fundamental reasons for insufficient asphalt roads in the state despite government's yearly budgets on roads. The indication from the result for hypothesis two was that objective two (H02) has been achieved in this study. Therefore, null hypothesis was accepted for (H02).

Testing hypothesis three (H03): H03 postulate that there was no significant relationship between budgeted amounts on proposed roads on actual kilometers of roads developed.

Table 5: Regression of proposed kilometers of roads (DV) to be developed and budgeted amount (IV) on proposed roads executed in Imo State.

Regression Variables		Regression Model Summary				Regression Model Coefficients	
IV (X)	DV (Y)	R	R^2	F	p-value	Constant	B
Budgeted amounts	Proposed roads	*.131*	*.017*	*.157*	*.701*	*641.6*	*.0000000033*

Source: Author's IMO Survey, (2018).

Decision Rule: The significant value (p value) was more than 0.05 for the variables tested and result obtained indicates that the regression of proposed roads on budgeted amounts, proves that budgeted amounts on road explained about 2% of the variations on proposed road. Thus, scatter plots of the relationships is represented in (Figure 3).

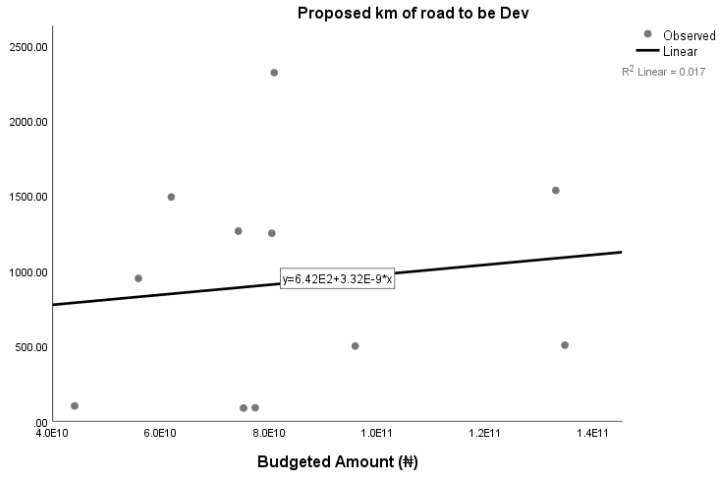

Fig.3: Scatter plot of proposed roads to be developed and amount budgeted on roads in Imo State

Source: Author's Survey, (2018).

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Implication: The result surmised that the proposed roads and budgeted amounts on proposed roads in the state had no relationship. Meaning there are other causes for the inadequate asphalt roads in the state regardless of government's annual budgets on roads. The analysis on hypothesis three shows that the proposed roads and budgeted amounts on roads had no relationship. Therefore, null hypothesis was accepted for (H03).

Method

Table 6: Summary of the Methodology Utilized

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S/N	Objective	Research Method		
		Data Source/collection Procedure	Data analysis method	Data analysis software
1	To determine the relationship between Government's annual budgetary allocations on roads with real budget releases and used for road development in the state.	Imo state annual capital and recurrent expenditure budgets estimate	Pearson Product Moment Correlation Analysis	Statistical Packages for Social Sciences version 23
1	To determine the relationship between Government's annual budgetary allocations on roads with real budget releases and utilized for road development in the state.	Imo state annual capital and recurrent expenditure budgets estimate	Analysis of Variance (ANOVA)	Statistical Packages for Social Sciences version 25

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2	To determine the relationship between the amount exhausted on roads and exact roads built in the state.	Imo state annual capital and recurrent expenditure budgets estimate	Analysis of Variance (ANOVA)	Statistical Packages for Social Sciences version 25
3	To determine the relationship between budgeted amount on proposed roads and exact kilometers of roads executed.	Imo state annual capital and recurrent expenditure budgets estimate	Analysis of Variance (ANOVA)	Statistical Packages for Social Sciences version 25

MODEL SUMMARY

Table 7: *Model Summary for Amount Expended on Roads Developed on Budgeted Amount*

ANOVA					
Model Summary				Unstandardized	Model Coefficients [y=a+b(x)]
R	R^2	F	P-value	Constant	B
.170	*.029*	*.269*	*.617*	*12324511469*	*-.034*

'a' = Dependent Variable (DV): Amount Expended

'b' = Independent Variable (IV): Budgeted Amount.

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Table 8: Model Summary for Amount Expended on Roads Developed and Actual kilometers of Roads Developed

ANOVA

Model Summary				Unstandardized	Model Coefficients
R	R^2	F	P-value	Constant	B
.455	*.207*	*2.355*	*.159*	*4485969942*	*111741356*

Dependent Variable DV): Amount Expended

Independent Variable (IV): Roads Developed.

Table 9: Model Summary for Kilometers of Roads Developed on Proposed Roads to be Developed.

ANOVA

Model Summary				Unstandardized	Model Coefficients
R	R^2	F	P-value	Constant	B
.522	*.273*	*.3.379*	*.099*	*29.678*	*.017*

Dependent Variable (DV): Roads Developed.

Independent Variable (IV): Proposed kilometers of Roads to be Developed.

Table 10: Model Summary for Proposed kilometers of Roads to be Developed on Budgeted Amount

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ANOVA

Model Summary				Unstandardized	Model Coefficients
R	R^2	F	P-value	Constant	B
.131	*.017*	*.157*	*.701*	*641.6*	*.0000000033*

Dependent Variable: Proposed kilometers of Roads to be developed.

Independent Variable: Budgeted Amount.

Validation of Analytical result

The following explained the test of the hypotheses proposed in this research.

Hypothesis 1 H0: There was no significant relationship between governments' annual budgetary allocations on roads and amount expended on roads. The coefficient of correlation R (.170) (Table 3) shows no relationship between government's annual budgetary allocations on roads and amount expended on roads. Hence, was not significant statistically. Therefore H0 was rejected.

Hypothesis 2 H0: There was no significant relationship between amounts expended on roads developed and the roads executed in the state. The coefficient of correlation R (.455) (Table 4) proved no relationship between amounts spent on roads built and exact roads executed in the state was not significant, as a result H0 was rejected.

Hypothesis 3 H0: There was no significant relationship between budgeted amounts on proposed roads on kilometers of roads developed. The coefficient of correlation R (.131) (Table 5) confirmed no relationship between budgeted amounts on proposed roads and kilometers of roads executed. Thus, was not significant, therefore H0 was accepted.

Conclusion

The study's thorough investigation suggests that there are many problems connected to government's annual budgetary allocations on roads and the administration of fund on road executions. Because annual budgetary allocations and the implementations on road developed in the state had no relationship. The plight as observed from this study could

be improved if corruption is eradicated, suitable discharge of budget strategies and thoughtful use of government financial policies on roads by governments. However this can only be achieved with the teamwork of government and general public since the problems affect everybody. Bearing in mind that roads development are used as an index of progress in any state. Hence need for all to work together in the state to construct more good roads. Shortage of good asphalt roads is not good for the state especially in transporting agricultural produce to various markets in the state. The study observes that the following characteristics of budgetary process on road networks were not properly employed in the execution of the scheme;

(i). Budgetary planning – budgetary allocations – budgets submission – budgets approval. (ii). Budget implementations – which involves applying relevant budgetary reform policies. (iii). Budgetary reviews – budgetary feedback – budgetary documentation For future use of any potential road development which when properly managed would ameliorate problems of budgetary process on road development.

(iv). Good road designs – proper supervision – feedback – good documentations, for future road projects that would help to regulate the current situation of scarce asphalt roads.
Quantity Surveyor might benefit a lot from the study's models because it was based on the analyses of government's annual budgets on roads and cost of roads developed. Similarly models developed from this study would help in budgetary and estimating for road development per kilometer of road in future as they act as guide to governments, professionals, contractors and general public

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