

Analysis of Financial Resource Allocation and Human Capacity Building in Local Government Councils of Ebonyi State

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Abstract

This study sought to ascertain the extent of co variation between financial resource allocation and human capacity building in Local Government Councils of Ebonyi state. This was necessary amidst generally perceived poor service delivery by the Local Government Councils, particularly in the area of human capacity building. Consequently, increase or decrease in Government expenditure might not have resulted in increase or decrease in human capacity building. Systems theory underpins the study. In order to achieve the objective of the study, Karl Pearson's Product Moment correlation coefficient (r) was calculated to determine the strength of the relationship. Three research hypotheses were formulated. Secondary data for the study were extracted from local government councils' audited project execution records from 1999 to 2014. Findings revealed that financial allocations to education, health and employment relate positively with human capacity building at 0.22, 0.64 and 0.94 degrees respectively. The study concluded that increase in funding of the local government system could lead to increase in human capacity building.

Keywords: Financial Resource Allocation, Human Capacity Building, Local Government Area, Government Expenditure

1. Introduction

In any organization where there exist limited resources there is need to make decisions about how best to allocate the resources to best achieve organizational goals. Resource allocation is especially important in public services where the objectives are to maintain aggregate fiscal discipline and to allocate resources based on priorities. Resource allocation decisions involve making optimum use of resources, efficiently, in order to satisfy organizational objectives.

Capacity building in the non-profit sector such as the local government could be a critical answer to the extra-ordinary uncertainties and tremendous political pressure under which most non-profits operate. Capacity building is arguably the most important investment the non-profit sector can make. The enhanced interest in capacity building has occurred simultaneously with the shift in the council's desire to pool available funding with increased expectations to do more with less and public expectations that the councils do work that has impact factor, to ensure effective operations.

2. Statement of the Problem

Human resources of any nation are known to be one of the most important assets of any nation. The development of human resources has saved many countries, including Nigeria from the problem of borrowing expert managers from developed countries of the world. Ojo (2000) argues that the development of human resources, both in skills, knowledge and desired work attitude has helped greatly in many organizations' survival such that it has been acclaimed the most important resources available to any organization in today's complex operating business environment. Despite the level of importance attached to human resources as a means of production, local government councils in Ebonyi State pay lip service to human capacity building. This has lead to high level of unemployed youths roaming the streets. Ukwueze, (2015) observed that a look at budgets in Nigeria will show low allocations to such human development factors like healthcare development and education.

It is very doubtful whether local governments in Ebonyi state are performing well as the people seem not to be getting the required services. This is evident in the study made by Gberevbie, (2004) in which he stated that in spite of increase in revenue available to Local Government council since the 1976 reform, one could hardly find useful contributions of Local Government Councils in terms of service delivery in the areas.

It becomes necessary in this study to analyse the relationship between financial resource allocations and capacity building in the council areas. Shohet and Perelstein, (2004) state that resource allocation studies often focus on a single resource type such as money, labor, or equipment because of the unique impacts of different resource types on performance. It is necessary to investigate this relationship because if the much earmarked funds for human resource development are effectively deployed, a more impressive result would have resulted from the expenditures.

Although a great deal of debate surrounds the allocation of financial resources in public organizations, very little of the discussions address reasons to enhance financial allocation in the Local Government councils.

3. Objectives of the Study

The general objective of this study is to determine the relationship between Financial Resource Allocation and Human Capacity Building of Local Government Councils in Ebonyi State. The specific objectives are to:

1. Determine the extent to which actual financial allocation to education relates to bursary payments in each Local Government Council of Ebonyi State with a view to acquiring knowledge for human empowerment.
2. Ascertain the degree to which actual financial allocation to health relates to primary healthcare service delivery in each Local Government council of Ebonyi State, in order to provide accessible primary healthcare service within the council areas.
3. Assess the degree of co variation between actual cost of personnel recruitment and the number of people employed, in order to reduce the level of unemployment.

4. Hypotheses

Based on the objectives of this study, three null hypotheses are raised as follows:

H01: Actual financial allocation to education does not significantly relate to bursary payments in each Local Government Council of Ebonyi state, with a view to acquiring knowledge for human empowerment.

H02: Actual financial allocation to health does not significantly relate to primary healthcare service delivery in each Local Government Council of Ebonyi state, in order to provide accessible primary healthcare service within the council area.

H03: Actual financial allocation for employment does not significantly relate to the number of people employed in order to reduce the level of unemployment.

5. Review of Literature

▪ Human Resource Development

Some authors have made attempt at different times to explain the meaning of human resources. For example, Gbosi, (1998) states that human resources of a nation comprises men and women, young and old, who engage in the production of goods and services. According to him, they are the greatest and most precious asset of a nation. This is because they are the agents who contribute capital, exploit natural resources, and build socio-economic and political organizations to foster national development. The quality and utilization of human resources, according to him, are therefore of central importance for economic growth and development. On his own, Odozi, (2002) defines human resource as the human person possessing defined skills, knowledge and desired work attitude whose services are contracted for purpose of undertaking specified endeavour required for the attainment of enterprise objectives. Accordingly, Harbison, (1973) states that human resources development refers to the process of increasing the knowledge and skills of people essentially for the purpose of promoting national development. Thus to recognize human being as the root for economic growth and development, emphasis has to be placed on full and intensive utilization of human resources. According to him, investment in human resources can take a variety of forms

such as formal schooling, on -the- job training, etc. Also, Ojo, (2000) posits that the development of human resources both in skills, knowledge and desired work attitude has helped greatly in many organizations survival such that it has been acclaimed as the most important resource available to any organization for their survival. This implies that developed human resources determine the appropriate technology required for the growth of organizations. Uwazuruike, (1991), writing on the effect of human resources development in Nigeria maintained that the development of human resources has increased the personal earning of individuals as well as the supply of skilled and highly educated manpower needed for economic development of Nigeria. He maintained that development of human resources posses some latent abilities which have aided in production of goods and services in Nigeria. Thus the stock of abilities has collectively yielded income for both individual and the entire economy

- **Capacity Building for change**

Light and Hubbard, (2002) state that Capacity building well done in the non-profit sector is a critical answer to the extraordinary uncertainty we face and also to the tremendous political pressure under which most non-profits are operating. Capacity building has received growing attention over the years (Ontaror, 2005). The enhanced interest in capacity building has occurred simultaneously with the shift in the council's desire to pool available funding, with increased expectation to do more with less in overall public expectation that the councils do work that has impact on the people. Capacity building is perhaps one of the most fashionable, yet least understood term in the non-profit sector (Light and Hubbard, 2002). There is lack of shared definition and understanding around its features and essential elements. There have been many different definitions applied to capacity building. Some authors have referred to it as a vague term that describes a wide range of activities, knowledge and resources that non-profits need to be effective (Light and Hubbard, 2002), Connolly and Lukas, 2002). In the literature, there seems to be

two popular definitions. One made by Mc Phee and Bare, (2001) who argued that Capacity building is the ability of non-profit organization to fulfill their mission in an effective manner.

In the review of definitions done, some encompass notions of capacity that extend beyond organizations. It is discovered that capacity can also be built at the individual and community level. As a proof, the United Nations Development Programmes, Management Development and Governance Division, (1998) stated that capacity building is the process by which individuals, groups, organizations and communities increase their abilities to perform core functions, solve problems, define and achieve objectives, and understand and deal with their development needs in a broad context and in a sustainable manner.

According to Hassan, (2006), Nigeria as a developing country has her fair share of the unemployment problem which was increasing rapidly since the mid 1980s. To address the problem, the federal government at different times set up various employment generation and poverty alleviation institutions with financial budgetary provision to enable them achieve the desired objective. The National Directorate of Employment (NDE) is one of such institutions which was established by the federal Government of Nigeria in November, 1986 with mandate to design and implement programmes to combat mass unemployment.

▪ Empirical Reviews

Omankhanlen, Obarisiagbon, Oghene and Uchechukwu, (2014) studied the Nigerian Government expenditure on Human Capital Development: An Efficiency Analysis. The objective of the study was to evaluate how efficient government spending on human capital development in Nigeria has been with particular emphasis on the education component of human capital development. The unit root test was conducted to determine whether the variables are stationary or not using Phillip Peron test. The Phillip Peron test was used to efficiently account for the stochastic trends in the data series. In

order to capture the efficiency of government expenditure on human capital development in Nigeria the data analysis was conducted using Data Envelopment Analysis involving Input Oriented Variable Return to Scale. The findings of the study reveal that there has been significant reduction in the efficiency of government expenditure since 1990-2011 which has been on the decreasing level. It was recommended that effort should be made to encourage, promote self-dedication, and service delivery in order to improve on the quality of educational output in Nigeria in terms of quality of human capital and capacity building.

Pere and Buseni, (2013) in a study examined financial management and allocation in local government council of Bayelsa state. The objective was to assess the extent local government management control has impact on effective and judicious use of public finance resources. It studied the influence of resource allocation on quality delivery of public services in the local government areas. The researcher used descriptive and survey designs to carryout the study. Findings indicate that there is significant impact of resource allocation on quality delivery of public services in local government studied. It concluded that local government financial management control has positive impact on effective and judicious use of public finance.

Olanewaju, (2014) conducted a study on assessment of influence of Budget process on budget performance: The experience of Kwara state. The study assessed the effects of budgetary process on budget performance in public sector using kwara state as a focus. Data were collected from primary and secondary sources using structured questionnaire administered to budget officers and legislatures in the state. The data collected were analyzed with Kruskai-Wallis estimator. The study found that the existing budget process is significantly effective to attain better performance, though stakeholders on budget implementation differ on their perceived extent of compliance showing there has not been full compliance with the application of budget process. The study recommended improving extents of compliance with budget process via

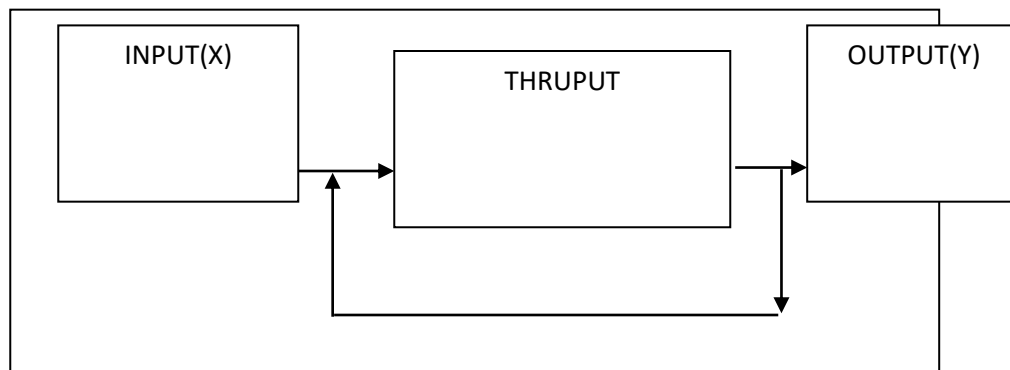
seminars and workshops and imposing sanctions to serve as deterrent against failure to comply with established budget process

6. Theoretical framework

The theoretical framework upon which this study underpins is the systems theory which stresses interrelatedness of activities in organization as opposed to the isolated departmentation of the traditional organizational theory (Theierauf et al, 1997).

The intellectual origin of the systems approach has been traced to Ludwig Von Bertalanffy, (1950). Basically, the systems approach focuses on the whole rather than the parts. Parts, whether of organisms, organizations or societies are not looked at separately but together in the fact that the functioning of the whole is causally and inescapably tied to the functioning of each individual part. It is also recognized that the system is often very complex- a mixture of subsystems which interact with each other in various planes and dimensions. Finally, it is recognized that all systems are related to other systems in almost infinite and multidimensional hierarchy. The conceptual framework of the input-output systems theory is shown in Figure 1.

External environment



Source: Adapted from Abara, (2014). Ethical Aspect of Business Technology Adoption: The Case of Value System Engineering Management, p.1

The input-output systems theory translates to the cybernetics theory if the system is subjected to external environmental influences. Theoretically, this

system could rely on optimization principles which deal primarily with the structural approach (Leibenstein, 1966) for either maximization or minimization. Usually, the performance equation could denote a production function or cost function. Other performance measures could also be used as the dependent variable (Y in Figure 1) predicted by a set of factor resources (X) in Figure 1. The structural equation and Figure 1 have an implicit control mechanism known as, feedback. This control mechanism allows a comparison of performance output (system result) and input System factors) to meet set standard and ensure system reliability. Generally, input-Output system could be stated mathematically as,

$$Y=f(X_1, X_2, \dots, X_n) \quad (1)$$

where, Y is as previously defined, f is functional notation and X_j , $j = 1, 2, \dots, n$ is a set of factors of production which are themselves independent or predictor variables. Estimation of the production function could reveal of productivity of the relevant factors. Those production parameters help to explain if the production manager organized production so that the organization maximizes the amount of output produced with a given amount of inputs (Production frontier). The local government system is an open system ideally, subject to changes in its environment. The operation of resource allocation will need therefore, to be responsive to external influences. From that environment, the council draws its inputs-its resources not merely in terms of men and money but of values, ideas, and competencies. To that environment it gives its output not merely in terms of goods and services but of needs met and problems solved. It is the interdependence which exists between input and output that is important if the organizational system is to avoid ineffectiveness and decline.

Finally, in using concepts and constructs from the general systems theory to interpret complex, open systems such as Local government, analysis often fail to make clear distinctions among the system elements.

7. Methodology

This research adopted correlation research design that provided the investigation with detailed procedure used to arrive at various conclusions.

The correlation research design adopted for this investigation is appropriate since it reduces error, bias, and maximize the reliability of data. It further aimed at analyzing the nature of the relationship between financial resource allocations as independent variable and capacity building as dependent variable.

Data Analysis: Data for collected were tested to establish the relationship between financial resource allocation and human capacity building in the study area. Karl pearson's Product Moment Correlation Coefficient was utilized in the analysis,

$$r = \frac{n (\sum XY) - (\sum X) (\sum Y)}{\sqrt{[n \sum X^2 - (\sum X)^2] [n \sum Y^2 - (\sum Y)^2]}} \dots\dots\dots(1)$$

where r =Sample Correlation Coefficient

Y is dependent variable such as Human Capacity Building, Primary Healthcare service delivery and Rural Road Maintenance

X is independent variable such as financial allocations to Education, Primary Healthcare and Rural Road financial allocations.

X, Y = sample data or scores such as Human Capacity Building, Primary Healthcare Service and Rural Roads Maintenance depending on financial allocations.

Σ = Greek sigma for summation

n = the number of scores observations (that is the number of subjects measured on both variables). With equation 1, Co variability coefficients were obtained based on pair (bivariate) variables that characterize the specific objectives. In other words, the following pair-

- **Study Area**

Data collection

8. Findings

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Education Cost (EDC), Cost of Primary Health (CPH) and Cost of personnel recruitment (CPR).

Correlations

Notes

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x1	Pearson Correlation	1	.365
	Sig. (2-tailed)		.220
	N	13	13
Y1	Pearson Correlation	.365	1
	Sig. (2-tailed)	.220	
	N	13	13

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CORRELATIONS
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Descriptive Statistics

	Mean	Std. Deviation	N
X1	407.0000	63.73382	13
Y1	372.8462	74.02122	13
X2	343.6923	51.32313	13
Y2	47.7692	10.87163	13
X3	769.3846	183.63167	13
Y3	291.6154	74.92056	13

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CORRELATIONS							
		X1	Y1	X2	Y2	X3	Y3
X1	Pearson Correlation	1	.365	.366	.054	.471	.054
	Sig. (2-tailed)		.220	.219	.861	.104	.860
	N	13	13	13	13	13	13
Y1	Pearson Correlation	.365	1	-.038	.342	.526	.306
	Sig. (2-tailed)	.220		.901	.253	.065	.309
	N	13	13	13	13	13	13
X2	Pearson Correlation	.366	-.038	1	-.140	-.038	.306
	Sig. (2-tailed)	.219	.901		.648	.903	.309
	N	13	13	13	13	13	13
Y2	Pearson Correlation	.054	.342	-.140	1	.635*	.283
	Sig. (2-tailed)	.861	.253	.648		.020	.349
	N	13	13	13	13	13	13
X3	Pearson Correlation	.471	.526	-.038	.635*	1	-.022
	Sig. (2-tailed)	.104	.065	.903	.020		.944
	N	13	13	13	13	13	13
Y3	Pearson Correlation	.054	.306	.306	.283	-.022	1
	Sig. (2-tailed)	.861	.309	.309	.349	.944	
	N	13	13	13	13	13	13
*. Correlation is significant at the 0.05 level (2-tailed).							

Nonparametric Correlations

Notes

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a. Based on availability of workspace memory

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Correlations

			X1	Y1	X2	Y2		
Spearman's rho	X1	Correlation	1.000	.159	.390	.138	.379	.049
		Coefficient						
		Sig. (2-tailed)	.	.603	.188	.654	.201	.873
		N	13	13	13	13	13	13
	Y1	Correlation	.159	1.000	-.066	.369	.456	.484
		Coefficient						
		Sig. (2-tailed)	.603	.	.831	.214	.117	.094
		N	13	13	13	13	13	13
	X2	Correlation	.390	-.066	1.000	.047	-.011	.324
		Coefficient						
		Sig. (2-tailed)	.188	.831	.	.879	.972	.280
		N	13	13	13	13	13	13
	Y2	Correlation	.138	.369	.047	1.000	.534	.424
		Coefficient						
		Sig. (2-tailed)	.654	.214	.879	.	.060	.149
		N	13	13	13	13	13	13
	X3	Correlation	.379	.456	-.011	.534	1.000	-.016
		Coefficient						
		Sig. (2-tailed)	.201	.117	.972	.060	.	.957
		N	13	13	13	13	13	13
	Y3	Correlation	.049	.484	.324	.424	-.016	1.000
		Coefficient						
		Sig. (2-tailed)	.873	.094	.280	.149	.957	.
		N	13	13	13	13	13	13

9. Discussions

The empirical test of the hypothesized relationship between actual financial allocation to education and human capacity building was analyzed. The null hypothesis earlier predicted that actual financial allocation to education does not significantly relate to human capacity building with a view to acquiring knowledge for human empowerment. The investigation clearly indicates that there is weak uphill positive linear relationship ($r = 0.22$) between both. This result tends to indicate that increase in financial allocation to education could promote human capacity building. Olawolu, (2012) argued that education is key to empowerment of the youths and nation as a whole. Sanusi and Aspan, (2012) found that expenditure on education had positive and significant effect on improving human development index. In collaboration, Oyedare et al, (2012) in their study found that in the LG studied, actual expenditure did not reflect on the services provided to beneficiaries.

Also, the null hypothesis predicted that actual financial allocation to health does significantly relate to primary healthcare service delivery in order to provide accessible primary healthcare service within the council area. Results indicate that expenditure on health has moderate uphill positive relationship to healthcare service delivery with a view to providing accessible healthcare service in the council areas. Tae and Shannon, (2013) in their study suggested that higher government spending on medical goods and services provided better overall health results. Brain, Sharma and Saunders, (2010) found that allocation of health sector financial resource remained highly centralized and opaque. It further revealed that the allocation of health sector funds had not accounted for differences in health achievement, and access. The study suggested that government should improve data collection to improve equity in resource allocation. Abodunrin et al, (2014) stated that access to healthcare contributes to the requirements for quality healthcare service. The Nigerian health system is known for inadequate and poorly maintained health facilities particularly at the primary healthcare level of the LG councils studied (Obansa and Orimisan, (2013). Ademiluyi and Aluko-Arowolo, (2009) observed that the distribution of medical care delivery in Nigeria favored the urban population at

the expense of the rural settlers. Medical doctors are hired and paid stipends to visit the rural health centers; these medical doctors inhabit the urban centers.

The initial proposition relating to this research variable was the hypothesis formulation which presupposes that actual financial allocation for employment does not significantly relate to the number of people employed in order to reduce the level of unemployment. Results indicate that financial allocation for employment significantly ($r=0.94$) with number of people employed.

The result of this study tend to agree with the works of Pere and Buseni, (2013) who found that Local Government financial allocation and control has positive impact on efficient and judicious use of fund, given that more fund availability could affect the extent of service delivery.

From results as discussed above, there appears to be rapid decline in the quantity of services provided in relation to financial resource available to the local government councils of Ebonyi state, with regard to education and healthcare service delivery. This may be attributed to the nature of interactions between the LG and the environment. This relationship may be antagonistic, dysfunctional or antithetical. Also, there may be cases of corrupt practices within the council's internal environment which is capable of eroding effectiveness of the council in service delivery relative to financial resource allocations.

This result would be particularly significant in view of the need for an open two-way exchange of inputs and outputs between an organization and its environment, which as the system's perspective emphasizes, is as essential for an organization to experience as it is for a living organism, if it is to survive and avoid crises and decline. Resource allocation should be designed to increase the effectiveness of the allocated funds in achieving the objectives and result areas. Again, it will allocate resources where it is expected to deliver the most transformational impacts for the councils' objectives.

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