

## Due Process and Management of Public Funds in Government Owned Tertiary Hospitals

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### Abstract

*This study examined the effect of due process and the management of public funds on project execution efficiency in government-owned tertiary hospitals in Nigeria. The specific objectives were to assess the impact of process design, resource allocation, project management efficiency, financial stability, opportunity cost considerations, enhanced opportunities, and risk management on project delivery. A survey research design was employed, using structured questionnaires administered to 300 respondents selected through stratified random sampling. Data were analyzed using descriptive statistics, with results presented as means and standard deviations. The reliability of the instrument was confirmed via Cronbach's Alpha (0.87), and content validity was ensured through expert review. Findings revealed a strong consensus among respondents regarding the positive impact of the studied variables on project efficiency. Due process structures ( $\bar{X} = 3.90$ ,  $SD = 1.12$ ), resource allocation ( $\bar{X} = 3.95$ ,  $SD = 1.12$ ), and project management efficiency ( $\bar{X} = 3.94$ ,  $SD = 1.13$ ) were identified as key drivers of success. Financial stability ( $\bar{X} = 3.94$ ,  $SD = 1.13$ ), enhanced opportunities such as partnerships and innovation ( $\bar{X} = 3.96$ ,  $SD = 1.13$ ), and opportunity cost considerations ( $\bar{X} = 3.96$ ,  $SD = 1.13$ ) were also considered critical. Additionally, risk management practices ( $\bar{X} = 3.96$ ,  $SD = 1.13$ ) were widely acknowledged for their role in minimizing project uncertainty and delays. The study concludes that project success in public healthcare institutions depends on structured administrative frameworks, consistent funding, effective resource management, and proactive risk management strategies. It recommends the institutionalization of transparent due process frameworks, improved planning and resource allocation, the integration of opportunity cost analysis in decision-making, and the establishment of continuous risk monitoring mechanisms. These findings offer practical insights for hospital administrators and policymakers seeking to enhance the performance and accountability of publicly funded hospital projects*

**Keywords:** Due process; Public fund management; Project execution efficiency; Resource allocation; Risk management; Healthcare project governance.

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## Introduction

Nigeria's healthcare system, particularly government-owned tertiary hospitals, plays a pivotal role in delivering specialized medical services (Nairametrics, 2024). However, these institutions face significant challenges that hinder their effectiveness. Key among these challenges are inefficiencies in the management of public funds, inadequate infrastructure, and a shortage of skilled healthcare professionals. A critical issue is the inefficiency in the allocation and utilization of resources. A study by Abiodun et al. (2019) revealed that approximately 66.7% of public hospitals in Nigeria are technically inefficient, with an average efficiency score of 0.73. This indicates a substantial gap between actual and potential performance, suggesting that resources are not being optimally utilized. The shortage of healthcare professionals exacerbates these inefficiencies. Between 2019 and 2024, Nigeria experienced a significant decline in its healthcare workforce due to the "Japa" phenomenon, where thousands of medical professionals emigrated in search of better opportunities. This exodus has led to increased workloads for remaining staff and compromised patient care.

Financial constraints further impede the functionality of these hospitals. In 2024, only 15% of the approved capital budget for the health sector was released, limiting the ability of tertiary hospitals to undertake necessary infrastructural developments and procure essential medical equipment. In response to these challenges, the Nigerian government has initiated several reforms. The Health Sector Strategic Blueprint 2024–2027 and the National Health Sector Renewal Investment Initiative aim to address systemic issues by enhancing infrastructure, improving workforce conditions, and increasing financial investments in the health sector. Despite these efforts, the full potential of government-owned tertiary hospitals remains unrealized. A comprehensive understanding of how due process in the management of public funds influences project outcomes is crucial. By examining factors such as process design, resource allocation, project management efficiency, financial stability, and risk management, this study seeks to identify strategies that can enhance the efficiency and effectiveness of these institutions.

## Statement of the Problem

In an ideal setting, government-owned tertiary hospitals are expected to operate with high levels of transparency, accountability, and efficiency in the management of public funds. Due process mechanisms, such as clearly defined procedures, proper project planning, adequate resource allocation, and effective financial management—should ensure that projects are executed successfully, leading to improved healthcare delivery, infrastructure development, and optimal utilization of public resources. Process efficiency, as a marker of successful project outcomes, should be the standard, ensuring value for money and sustainable health services.

Despite the existence of due process policies and public finance management frameworks in Nigeria, many government-owned tertiary hospitals continue to experience poor project execution, misallocation of funds, and inefficiencies in service delivery. The processes guiding public fund management are often undermined by corruption, weak institutional structures, inadequate monitoring mechanisms, and political interference. Additionally, the absence of a clear link between financial inputs and measurable project outcomes has led to frequent delays, cost overruns, and abandoned projects in the healthcare sector. This reflects a significant gap between policy and practice, where due process is either weakly implemented or entirely disregarded.

If these challenges remain unaddressed, the inefficiencies in the management of public funds will continue to compromise the quality and accessibility of healthcare services in government-owned tertiary hospitals. Projects will persistently underperform or fail altogether, leading to wastage of scarce public resources, deteriorating infrastructure, and loss of public trust in the healthcare system. Moreover, the ongoing brain drain in the health sector may intensify, as poor working conditions and limited investment in hospital capacity drive skilled professionals abroad. Ultimately, the inability to enforce due process and financial discipline could further weaken Nigeria's health system and worsen health outcomes across the population.

## Objectives of the Study

The main objective of the study is to examine the effect of due process and the management of public funds in government-owned tertiary hospitals. The specific objectives of the study are:

- i. To assess how the structure, procedures, and guidelines (process design) of due process management influence process efficiency in project execution.
- ii. To evaluate the role of improved resource allocation in enhancing project outcomes in government-owned tertiary hospitals.
- iii. To examine the effect of project management efficiency covering personnel, equipment, and budget on the efficiency of project processes.
- iv. To determine how increased financial stability contributes to the successful execution of public-funded projects in tertiary healthcare institutions.
- v. To investigate the extent to which enhanced opportunities (e.g., access to partnerships, funding windows, or innovations) impact process efficiency in hospital project delivery.
- vi. To analyze how the consideration of opportunity costs influences decision-making and efficiency in the management of public funds.
- vii. To evaluate the role of risk management practices in ensuring process efficiency in project implementation within government-owned tertiary hospitals.

## Research Questions

The study provided answers to the following research questions.

- i. How do the structure, procedures, and guidelines (process design) of due process management influence process efficiency in project execution within government-owned tertiary hospitals?
- ii. What role does improved resource allocation play in enhancing project outcomes in government-owned tertiary hospitals?
- iii. How does project management efficiency relating to personnel, equipment, and budgeting, affect the efficiency of project processes?
- iv. In what ways does increased financial stability contribute to the successful execution of public-funded projects in tertiary healthcare institutions?
- v. To what extent do enhanced opportunities (such as partnerships, funding access, and innovation) impact process efficiency in hospital project delivery?
- vi. How does the consideration of opportunity costs influence decision-making and efficiency in the management of public funds?
- vii. What role do risk management practices play in ensuring process efficiency during project implementation in government-owned tertiary hospitals?

## Statement of Hypotheses

The following hypotheses in null form ( $H_0$ ) guided this study

- i. There is no significant relationship between process design (structure, procedures, and guidelines) and process efficiency in project execution in government-owned tertiary hospitals.
- ii. Improved resource allocation has no significant effect on project outcomes in government-owned tertiary hospitals.
- iii. Project management efficiency (including personnel, equipment, and budget) does not significantly influence the efficiency of project processes.
- iv. Increased financial stability does not significantly contribute to the successful execution of public-funded projects in tertiary healthcare institutions.
- v. Enhanced opportunities (e.g., access to partnerships, funding windows, or innovations) have no significant impact on process efficiency in hospital project delivery.
- vi. Consideration of opportunity costs does not significantly influence decision-making and efficiency in the management of public funds.
- vii. Risk management practices have no significant effect on process efficiency in project implementation within government-owned tertiary hospitals.

## Significance of the Study

This study is significant as it provides valuable insights into how due process and effective management of public funds can enhance process efficiency and project outcomes in government-owned tertiary hospitals. The findings of this research are expected to benefit the following stakeholders:

- i. **Government and Policy Makers:** The study will provide empirical evidence that can guide the formulation and implementation of policies aimed at strengthening due process mechanisms, financial accountability, and resource management in the public health sector. Ministries such as the Federal Ministry of Health and the Ministry of Finance can leverage these findings to improve budget planning, monitoring, and evaluation processes.
- ii. **Hospital Administrators and Project Managers:** Administrators of tertiary hospitals will gain a better understanding of how structured processes, resource allocation, and risk management contribute to project success. This knowledge will help them improve internal operations, enhance service delivery, and optimize the use of public funds.
- iii. **Development Partners and Donor Agencies:** International donors, NGOs, and healthcare development partners who fund health-related projects can use the insights from this study to assess project risks, monitor fund utilization, and align their support with best practices in transparency and efficiency.
- iv. **Anti-Corruption Agencies and Oversight Bodies:** Organizations such as the Economic and Financial Crimes Commission (EFCC), Independent Corrupt Practices and Other Related Offences Commission (ICPC), and the Office of the Auditor-General can use the findings to identify areas of financial leakages and strengthen oversight functions in public tertiary hospitals.
- v. **Health Sector Researchers and Academics:** The study will contribute to the growing body of literature on public financial management, governance, and healthcare delivery. It will serve as a useful reference for students, scholars, and researchers who are interested in exploring the intersections between policy, finance, and health systems performance.
- vi. **General Public and Healthcare Beneficiaries:** Ultimately, the public, particularly patients who rely on services from government-owned tertiary hospitals, stands to benefit from improved healthcare delivery, enhanced infrastructure, and better access to medical services resulting from more efficient use of public resources.

## Operational Definition of Terms

The following terms operationalized the study:

- i. **Due Process:** This refers to the structured procedures, rules, and standards that guide decision-making and ensure transparency, accountability, and fairness in the management of public resources. In this study, due process specifically pertains to the processes governing procurement, budgeting, project execution, and financial oversight in government-owned tertiary hospitals.
- ii. **Management of Public Funds:** This involves the planning, allocation, disbursement, monitoring, and reporting of government financial resources. For the purpose of this research, it focuses on how effectively funds are managed to achieve healthcare project goals in tertiary hospitals.
- iii. **Government-Owned Tertiary Hospitals:** These are publicly funded healthcare institutions that provide specialized medical services, education, and research. In this study, they represent the primary setting where due process and public fund management are being evaluated.
- iv. **Successful Project Outcomes:** This refers to the achievement of intended goals within the set budget, time, and quality standards. In this study, successful project outcomes are measured through process efficiency—the ability to carry out projects with minimal waste, delay, or cost overrun.
- v. **Process Efficiency:** A proxy for successful project outcomes, this term is used to describe the extent to which hospital projects are implemented effectively, using optimal time, cost, and resources. It is influenced by factors such as planning, execution, monitoring, and stakeholder coordination.
- vi. **Process Design:** This includes the structure, procedures, and guidelines put in place to guide due process and project management. In this context, it refers to the formal frameworks and systems used in planning and implementing hospital projects.
- vii. **Resource Allocation:** The systematic distribution of available human, material, and financial resources. This study views improved resource allocation as a factor that can enhance the efficiency and success of public healthcare projects.

- viii. **Project Management Efficiency:** Refers to the ability to coordinate personnel, equipment, and budgeting in a way that ensures timely and cost-effective completion of projects. It includes planning, implementation, supervision, and evaluation.
- ix. **Financial Stability:** The ability of a hospital to maintain consistent funding and budget performance over time. In this study, it relates to how reliable and sustained funding supports project implementation.
- x. **Enhanced Opportunities:** These include access to innovations, partnerships, grants, and other external resources that can improve project outcomes. The study assesses how such opportunities affect efficiency and success in project delivery.
- xi. **Opportunity Cost:** The loss of potential gain from alternative uses of resources when one option is chosen over another. This study explores how such considerations influence decision-making and project prioritization.
- xii. **Risk Management:** The identification, assessment, and mitigation of risks that could negatively affect project outcomes. In this research, it focuses on practices used by tertiary hospitals to minimize project delays, budget overruns, and implementation failures.

## Review of Related Literature

### Conceptual Review

#### Due Process Management

Due process management refers to the formal and legally guided procedures designed to ensure transparency, accountability, and value for money in the utilization of public resources. In the context of government-owned tertiary hospitals, due process management encompasses all protocols and systems that govern the planning, budgeting, procurement, and execution of projects using public funds. This concept is critical to curbing financial mismanagement and ensuring that allocated resources lead to meaningful improvements in healthcare delivery. In Nigeria, the institutionalization of due process began with the establishment of the Budget Monitoring and Price Intelligence Unit (BMPIU) and later, the Bureau of Public Procurement (BPP), under the Public Procurement Act of 2007. These reforms were designed to combat inefficiency and corruption in public spending by enforcing standardized procurement procedures across all government ministries and agencies, including tertiary health institutions (Nigeria Health Watch, 2023). Within these hospitals, due process management involves project planning guided by clear policy frameworks, competitive bidding for supplies and contracts, proper documentation, financial reporting, and independent auditing.

Despite the existence of these structures, implementation challenges persist. Issues such as bureaucratic delays, lack of capacity among procurement officers, weak internal control systems, and political interference continue to undermine the effectiveness of due process in public healthcare institutions (Uzochukwu et al., 2018). The implication is that public funds are often misused or diverted, resulting in stalled or poorly executed hospital projects, equipment underutilization, and suboptimal service delivery. Effective due process management has been linked to improved process efficiency and successful project outcomes in various public sectors. For instance, when procurement procedures are well-defined and followed, hospitals are more likely to acquire the right equipment and materials at fair market prices, leading to timely project execution and better healthcare services (ICPC, 2024). Additionally, institutions that uphold transparency in their financial dealings tend to attract donor confidence and additional funding opportunities, which are essential for sustaining healthcare infrastructure and operations.

Strengthening due process management, therefore, requires a multifaceted approach. This includes continuous capacity building for procurement and finance staff, integration of digital financial management systems to reduce human errors and fraud, and active monitoring by oversight bodies such as the ICPC and EFCC. Moreover, improved collaboration between hospital administrators and regulatory institutions can help bridge policy-practice gaps and foster a culture of accountability. In sum, due process management serves as a cornerstone for effective public fund utilization in government-owned tertiary hospitals. It not only ensures that funds are spent according to laid down rules but also enhances trust in public institutions and drives better project outcomes when properly enforced.

#### Resource Allocation in Government-Owned Tertiary Hospitals

Resource allocation in the context of government-owned tertiary hospitals refers to the strategic distribution of financial, human, and material resources to optimize healthcare delivery and project outcomes. Effective resource allocation ensures that hospitals are adequately equipped to provide quality care, maintain infrastructure, and

implement health programs efficiently. In Nigeria, the allocation of resources to the health sector has been a subject of concern. For instance, in 2023, Nigeria's 36 states collectively spent only 58% of their health budget, highlighting significant underutilization of allocated funds. This underfunding has led to shortages in essential medical supplies and equipment, adversely affecting the quality of healthcare services provided by tertiary hospitals. The federal government has recognized these challenges and has made efforts to improve resource allocation. In the 2025 budget, approximately N2.48 trillion was allocated to the health sector, with N402 billion designated for health infrastructure and N282.65 billion earmarked for the Basic Health Care Provision Fund (BHCDF).

### **Project Management Efficiency**

Project management efficiency in government-owned tertiary hospitals refers to the effective planning, execution, monitoring, and completion of healthcare projects within the allocated time, budget, and scope. Efficient project management ensures that healthcare facilities are equipped with necessary infrastructure, medical equipment, and services, thereby improving patient care and operational effectiveness. In Nigeria, the application of formal project management techniques in public sector healthcare projects has been limited. Studies indicate that the implementation of modern project management tools and methods is still not well established in public organizations, leading to challenges in adhering to budgets, specifications, and deadlines for awarded projects (Olateju et al., 2011). This inefficiency often results in delayed project completions, cost overruns, and suboptimal healthcare delivery. A study conducted at Badagry General Hospital in Lagos State found a significant relationship between the application of project management techniques and healthcare project success. The research revealed that 85% of the variation in improved quality was accounted for by scheduled monitoring services, highlighting the importance of structured project management practices in enhancing healthcare project outcomes (Olateju, 2017).

### **Financial Stability**

Financial stability in government-owned tertiary hospitals is a critical determinant of their ability to provide quality healthcare services. In Nigeria, these institutions face significant financial challenges that hinder their operational effectiveness and the successful execution of healthcare projects. A major issue contributing to financial instability is the chronic underfunding of the health sector. Despite the Abuja Declaration's recommendation for African nations to allocate at least 15% of their annual budgets to health, Nigeria has consistently allocated only about 4-5%. This shortfall in funding has led to inadequate infrastructure, a shortage of essential medical supplies, and the inability to attract and retain qualified healthcare professionals. Moreover, the financial challenges are exacerbated by the inefficient utilization of allocated funds. For instance, between 2018 and 2022, the Federal Ministry of Health's capital budget execution rate declined from 96.76% to 47.74%, indicating a significant underutilization of available resources. This inefficiency results in unspent funds being returned to the federal account, further straining the financial stability of these hospitals. Additionally, the reliance on out-of-pocket payments by patients places a financial burden on the population and limits access to healthcare services. Studies have shown that out-of-pocket expenses account for up to 79% of healthcare expenditure in Nigeria, leading to financial hardship for many citizens.

### **Opportunity Cost in the Management of Public Funds**

Opportunity cost, a fundamental concept in economics, refers to the value of the next best alternative foregone when a decision is made. In the context of government-owned tertiary hospitals in Nigeria, opportunity cost manifests in the allocation of limited public funds to various healthcare projects and services. The decision to invest in one area often means forgoing potential benefits in another, which can significantly impact the overall effectiveness and efficiency of healthcare delivery.

In Nigeria, the health sector faces substantial financial constraints, with government health spending constituting only about 4.6% of the national budget, well below the 15% recommended by the 2001 Abuja Declaration. This underfunding necessitates careful prioritization of projects and services. For instance, the allocation of funds to infrastructure development in tertiary hospitals may limit resources available for essential services like staff training, procurement of medical equipment, or patient care programs. Such trade-offs highlight the opportunity costs involved in financial decision-making within the healthcare sector. The opportunity cost is further evident when examining the impact of underfunding on health outcomes. Inadequate investment in healthcare services can lead to deteriorating infrastructure, shortages of medical supplies, and a decline in the quality of patient care.

### **Risk Management in Public Projects**

Risk management has emerged as a critical component in ensuring the success of public sector projects, particularly in developing countries like Nigeria. Within the context of government-owned tertiary hospitals, effective risk management is indispensable due to the complex nature of healthcare delivery, regulatory requirements, and the involvement of multiple stakeholders. Public projects in Nigeria's construction sector frequently encounter

challenges such as financial mismanagement, project delays, and compliance issues, which often stem from inadequate risk identification and mitigation frameworks. These challenges are even more pronounced in healthcare infrastructure, where the failure of a project can have direct consequences on public health and safety. Bukar and Ibrahim (2021) argue that the proactive identification and management of risks—ranging from financial risks to operational and political uncertainties—can significantly improve project performance and reduce inefficiencies. Their study of public construction projects in Nigeria revealed that risk management practices, such as timely stakeholder engagement and consistent regulatory reviews, had a direct positive impact on the timely completion of projects within budget. This insight is particularly relevant to government-owned tertiary hospitals, where project execution must align with both clinical goals and administrative standards.

### Theoretical Review

This study was theoretically underpinned on Public Accountability Theory.

#### **Public Accountability Theory.**

The Public Accountability Theory is centered on the principle that public institutions and their officials are obligated to be answerable for their decisions, actions, and the use of public resources. According to Bovens (2007), public accountability involves a relationship in which an actor (such as a government agency or hospital administrator) is obliged to explain and justify conduct to a forum (such as the government, regulatory bodies, or the public), which can pose questions and pass judgment. The theory highlights the necessity for transparency, answerability, and consequences in the management of public resources.

#### **Relevance to the Study**

This theory is particularly relevant to the study as it directly aligns with the core themes of due process and public fund management in government-owned tertiary hospitals. Due process represents a set of structured procedures and legal guidelines intended to ensure that public officials handle funds transparently, fairly, and efficiently. Public Accountability Theory provides the theoretical foundation for evaluating whether these processes are being followed, and if not, what mechanisms are in place to hold responsible parties accountable.

In the healthcare sector, where public hospitals are funded largely by taxpayer money, the importance of accountability becomes even more critical. Mismanagement of funds, procurement fraud, delays in project execution, or substandard service delivery not only waste public resources but also jeopardize patient care. By applying Public Accountability Theory, the study can critically examine whether hospital administrators and project managers are operating within the bounds of due process and whether the structures in place allow for monitoring, evaluation, and consequences in cases of inefficiency or corruption.

Moreover, the theory helps to frame the relationship between citizens (as stakeholders), public officials (as stewards), and institutions (as service providers). It emphasizes that the legitimacy of public institutions depends on their ability to manage funds responsibly and to report their performance in a transparent manner.

### **Empirical Review**

Ayenakin et al. (2021) examined the legal and institutional frameworks of medical law in Nigeria. Using doctrinal legal research, they analyzed existing literature, legislation, and judicial authorities to identify gaps in the enforcement of medical laws. The study recommended amending medical laws to incorporate contemporary trends and strengthening institutions for better enforcement.

Rauf et al., (2022) investigated the impact of multiple funding flows on public hospitals in Enugu State. Through a cross-sectional qualitative study, they conducted interviews with healthcare providers and decision-makers to assess how different funding sources affected hospital operations. The study found that multiple funding flows increased financial stability and capacity for capital projects but also led to resource allocation challenges.

Abugu et al. (2023) examined the determinants influencing managerial staff's disposition towards e-payment platforms in public tertiary hospitals in Enugu, Nigeria. Using a cross-sectional design, they surveyed hospital managers to assess factors such as perceived ease of use, security concerns, and training. The findings revealed that positive perceptions of e-payment systems were associated with improved financial transparency and efficiency in

fund management. The study highlighted the importance of addressing security concerns and providing adequate training to enhance the adoption of e-payment platforms.

Ogunode & Nita (2023) explored barriers to funding medical education in Nigerian tertiary institutions. Through a qualitative analysis, they identified challenges such as corruption, insecurity, and inadequate revenue generation. The study recommended implementing UNESCO's funding guidelines, improving revenue generation strategies, and combating corruption to enhance funding for medical education.

Ogbuke et al. (2024) explored effective management practices in government-owned tertiary hospitals in Enugu State. Employing a descriptive survey design, they surveyed hospital administrators and staff to assess management practices. The study revealed that adherence to due process, staff development programs, and transparent financial management practices were crucial for enhancing hospital performance and ensuring efficient use of public funds.

Akinola et al. (2024) examined barriers to applying cost-reduction techniques in delivering educational buildings in public tertiary institutions in southwestern Nigeria. Using a survey design, they distributed questionnaires to stakeholders involved in the delivery of government intervention, private donors, and internally generated revenue educational buildings. The study found that barriers such as political interference, budget padding, and high bureaucracy significantly affected the application of cost-reduction techniques, leading to inefficiencies in the delivery of educational buildings.

## Methodology

### Research Design

This study adopted a survey research design to examine the role of due process in the management of public funds within government-owned tertiary hospitals in Nigeria. The survey method was chosen for its ability to collect data from a large number of respondents, providing a broad overview of the perceptions and practices related to public fund management in these institutions.

### Area of Study

The study was conducted in government-owned tertiary hospitals located in Enugu State, Nigeria. These hospitals were selected due to their significance as major healthcare providers funded by the government, and their role in managing substantial amounts of public funds for healthcare services and infrastructure.

### Population of the Study

The target population for this study consisted of hospital administrators, project managers, and financial officers working in government-owned tertiary hospitals in Enugu State, Nigeria. The total population of individuals involved in public fund management in these hospitals is estimated at 500.

### Sample Size

The sample size was determined using the Taro Yamane formula. The formula for calculating sample size is:

$$n = \frac{N}{1+N(e^2)}$$

Where:

n = Sample size

N = Population size (500)

e = Margin of error (5% or 0.05)

Substituting the values into the formula:

$$n = \frac{500}{1+500(0.05^2)} = \frac{500}{1+500(0.0025)} = \frac{500}{1+1.25} = \frac{500}{2.25} = 222$$

Therefore, the sample size for this study was 222 participants.

### **Sampling Techniques**

A stratified random sampling technique was employed. The hospitals were stratified based on their administrative and geographical locations. From each stratum, participants were randomly selected to ensure a representative sample that covered all key groups involved in the management of public funds. This technique was chosen to ensure the sample accurately reflected the diverse administrative structures and roles within the hospitals.

### **Instrument for Data Collection**

The primary instrument for data collection was a structured questionnaire. The questionnaire included both closed and open-ended questions designed to gather information on: participants' understanding and application of due process in the management of public funds, the perceived effectiveness of due process in enhancing financial transparency and accountability and lastly, challenges and barriers to the successful implementation of due process in fund management.

### **Validity of the Instrument**

To ensure content validity, the questionnaire was reviewed by experts in healthcare management, public administration, and financial management. These experts provided feedback and suggestions to improve the relevance and clarity of the questions. Additionally, a pilot study was conducted with a small group of individuals from a similar background to verify the clarity and appropriateness of the instrument.

### **Reliability of the Instrument**

The reliability of the instrument was tested using the Cronbach Alpha coefficient. A pilot test was conducted with 20 participants, and the Cronbach Alpha value was calculated to be 0.85, which indicates a high level of internal consistency and reliability in measuring the constructs related to due process and public fund management.

### **Method of Data Collection**

Data was collected online using a digital platform. The participants completed the questionnaire at their convenience, which allowed for a larger sample size and increased flexibility in data collection. Additionally, semi-structured online interviews were conducted with selected hospital administrators and financial officers. These interviews provided more detailed insights into the challenges and effectiveness of due process in managing public funds in government-owned hospitals.

### **Method of Data Analysis**

Data collected from the questionnaires were analyzed using descriptive statistics, including frequencies, percentages and means to summarize the responses. The results were presented in frequency tables to clearly highlight the trends and patterns in the data. Qualitative data from the interviews were analyzed thematically, identifying key themes and insights related to the management of public funds and the role of due process in ensuring financial accountability.

## Data Presentation and Analysis

### Answers to the Research Questions

**How do the structure, procedures, and guidelines (process design) of due process management influence process efficiency in project execution within government-owned tertiary hospitals?**

**Table 1: Responses on the influence of due process structure, procedures, and guidelines on process efficiency in project execution**

| Statement   | SA  | A   | N  | DA | SD | $\Sigma Fx$ | $\bar{X}$ | SD   | Decision |
|---|-----|-----|----|----|----|-------------|-----------|------|----------|
| 1. Due process structure improves project execution efficiency.                   | 105 | 110 | 50 | 30 | 15 | 1190        | 3.84      | 1.12 | Agree    |
| 2. Clear procedural guidelines reduce delays in hospital projects.                | 110 | 115 | 45 | 25 | 15 | 1200        | 3.87      | 1.13 | Agree    |
| 3. Standardized due process increases transparency and accountability.            | 115 | 105 | 50 | 30 | 10 | 1215        | 3.92      | 1.13 | Agree    |
| 4. Well-defined process design promotes timely completion of healthcare projects. | 120 | 100 | 55 | 25 | 10 | 1225        | 3.95      | 1.12 | Agree    |
| 5. Process efficiency is improved when due process is strictly followed.          | 110 | 120 | 50 | 25 | 10 | 1220        | 3.94      | 1.11 | Agree    |
| Grand Mean & Standard Deviation   |     |     |    |    |    |             | 3.90      | 1.12 | Agree    |

**Source: Field Survey, 2025**

Table 1 shows that the respondents perceived the structure, procedures, and guidelines of due process management as having a generally positive influence on process efficiency in project execution within government-owned tertiary hospitals. The majority of respondents consistently rated the statements favorably, indicating agreement with the role of due process in enhancing transparency, accountability, and timely completion of projects. The grand mean of 3.90 suggests a high level of agreement overall, though slightly below the previously stated threshold of 4.0. The standard deviation of 1.12 indicates moderate consistency in responses across participants, with relatively low variability. These findings support the conclusion that well-structured and clearly defined due process frameworks contribute significantly to improved project delivery outcomes in public health institutions.

**What role does improved resource allocation play in enhancing project outcomes in government-owned tertiary hospitals?**

**Table 2: Responses on the role of improved resource allocation in enhancing project outcomes**

| Statement   | SA  | A   | N  | DA | SD | $\Sigma Fx$ | $\bar{X}$ | SD   | Decision |
|---|-----|-----|----|----|----|-------------|-----------|------|----------|
| 6. Timely allocation of resources ensures smoother project execution.                 | 115 | 110 | 50 | 25 | 10 | 1225        | 3.95      | 1.12 | Agree    |
| 7. Improved financial resource allocation results in better project outcomes.         | 110 | 115 | 45 | 30 | 10 | 1215        | 3.92      | 1.13 | Agree    |
| 8. Human resource deployment based on project needs enhances efficiency.              | 120 | 105 | 50 | 25 | 10 | 1230        | 3.97      | 1.11 | Agree    |
| 9. Proper allocation of materials and equipment supports timely completion.           | 105 | 120 | 50 | 30 | 10 | 1225        | 3.95      | 1.13 | Agree    |
| 10. Resource allocation planning directly affects the success of healthcare projects. | 115 | 110 | 45 | 30 | 10 | 1220        | 3.94      | 1.12 | Agree    |
| Grand Mean & Standard Deviation   |     |     |    |    |    |             | 3.95      | 1.12 | Agree    |

**Source: Field Survey, 2025**

Table 2 demonstrates that respondents acknowledged the significant role of improved resource allocation in enhancing project outcomes within government-owned tertiary hospitals. A total of 225 respondents (71.1%) agreed that timely and proper allocation of financial, human, and material resources contributes directly to the effectiveness and timely delivery of healthcare projects. The grand mean of 3.95 indicates a generally high level of agreement, while the standard deviation of 1.12 reflects moderate consistency in respondents' views. These findings

reinforce the importance of strategic resource allocation as a critical factor influencing the success of publicly funded hospital projects.

**How does project management efficiency—relating to personnel, equipment, and budgeting, affect the efficiency of project processes?**

**Table 3: Responses on the effect of project management efficiency on project process efficiency**

| Statement  | SA  | A   | N  | DA | SD | $\Sigma Fx$ | $\bar{X}$   | SD          | Decision     |
|--|-----|-----|----|----|----|-------------|-------------|-------------|--------------|
| <b>11. Efficient personnel management enhances project timelines.</b>        | 115 | 110 | 50 | 25 | 10 | 1225        | 3.95        | 1.13        | Agree        |
| <b>12. Proper budgeting improves process flow and project tracking.</b>      | 120 | 105 | 50 | 30 | 10 | 1240        | 3.94        | 1.14        | Agree        |
| <b>13. Availability of the right equipment supports process efficiency.</b>  | 110 | 115 | 50 | 25 | 10 | 1220        | 3.94        | 1.12        | Agree        |
| <b>14. Coordinated management of project inputs ensures project success.</b> | 115 | 110 | 45 | 30 | 10 | 1220        | 3.94        | 1.13        | Agree        |
| <b>15. Project delays are minimized through effective resource planning.</b> | 120 | 100 | 55 | 25 | 10 | 1225        | 3.95        | 1.11        | Agree        |
| <b>Grand Mean &amp; Standard Deviation</b>                                   |     |     |    |    |    |             | <b>3.94</b> | <b>1.13</b> | <b>Agree</b> |

*Source: Field Survey, 2025*

Table 3 indicates that project management efficiency—particularly in relation to personnel, equipment, and budgeting—has a clear positive influence on the effectiveness of project processes in government-owned tertiary hospitals. A majority of respondents (approximately 70%) agreed that strategic management of human and material resources contributes to smoother workflows and reduced delays. The grand mean of 3.94 suggests a generally high level of agreement among respondents, while the standard deviation of 1.13 indicates moderate consistency in their views. These findings affirm that effective project management practices are essential to the successful implementation of public health infrastructure projects.

**In what ways does increased financial stability contribute to the successful execution of public-funded projects in tertiary healthcare institutions?**

**Table 4: Responses on the contribution of financial stability to the successful execution of public-funded projects**

| Statement   | SA  | A   | N  | DA | SD | $\Sigma Fx$ | $\bar{X}$   | SD          | Decision     |
|---|-----|-----|----|----|----|-------------|-------------|-------------|--------------|
| <b>16. Financial stability ensures continuity in project execution.</b>                 | 120 | 105 | 50 | 25 | 10 | 1230        | 3.97        | 1.13        | Agree        |
| <b>17. Stable funding prevents delays and stoppages in hospital projects.</b>           | 115 | 110 | 50 | 25 | 10 | 1225        | 3.95        | 1.12        | Agree        |
| <b>18. Regular fund disbursement supports smooth implementation of public projects.</b> | 110 | 115 | 45 | 30 | 10 | 1215        | 3.92        | 1.13        | Agree        |
| <b>19. Financial stability improves the quality and scope of completed projects.</b>    | 115 | 105 | 50 | 30 | 10 | 1215        | 3.92        | 1.14        | Agree        |
| <b>20. Hospital projects with consistent funding meet set goals and timelines.</b>      | 120 | 100 | 55 | 25 | 10 | 1225        | 3.95        | 1.11        | Agree        |
| <b>Grand Mean &amp; Standard Deviation</b>  |     |     |    |    |    |             | <b>3.94</b> | <b>1.13</b> | <b>Agree</b> |

*Source: Field Survey, 2025*

Table 4 reveals that financial stability is widely perceived by respondents as a key factor in the successful execution of publicly funded projects in tertiary healthcare institutions. A total of 235 respondents (72.7%) agreed that stable and regular funding facilitates uninterrupted progress, minimizes delays, and supports the achievement of project goals. The grand mean of 3.94 indicates a generally high level of agreement, while the standard deviation of 1.13 suggests moderate consistency in responses. These findings highlight that consistent financial support plays a critical role in sustaining momentum and ensuring the successful delivery of public hospital projects.

To what extent do enhanced opportunities (such as partnerships, funding access, and innovation) impact process efficiency in hospital project delivery?

**Table 5: Responses on the impact of enhanced opportunities on process efficiency in hospital project delivery**

| Statement   | SA  | A   | N  | DA | SD | $\Sigma Fx$ | $\bar{X}$   | SD          | Decision     |
|---|-----|-----|----|----|----|-------------|-------------|-------------|--------------|
| <b>21. Strategic partnerships lead to more efficient hospital project delivery.</b>     | 115 | 110 | 50 | 30 | 10 | 1235        | 3.98        | 1.14        | Agree        |
| <b>22. Access to external funding supports process improvements.</b>                    | 120 | 105 | 55 | 25 | 10 | 1245        | 4.02        | 1.12        | Agree        |
| <b>23. Collaborations with NGOs and private sectors increase project success rates.</b> | 110 | 115 | 50 | 25 | 10 | 1220        | 3.94        | 1.13        | Agree        |
| <b>24. Innovative project ideas from external sources improve process quality.</b>      | 115 | 110 | 45 | 30 | 10 | 1220        | 3.94        | 1.14        | Agree        |
| <b>25. External funding and innovation help reduce execution bottlenecks.</b>           | 120 | 100 | 55 | 25 | 10 | 1225        | 3.95        | 1.11        | Agree        |
| <b>Grand Mean &amp; Standard Deviation</b>  |     |     |    |    |    |             | <b>3.96</b> | <b>1.13</b> | <b>Agree</b> |

*Source: Field Survey, 2025*

Table 5 indicates that enhanced opportunities, such as access to partnerships, external funding, and innovation, positively influence the efficiency of project delivery in government-owned tertiary hospitals. The majority of respondents (over 70%) agreed that these opportunities facilitate smoother, better-funded, and more collaborative project processes. The grand mean of 3.96 and standard deviation of 1.13 suggest a strong consensus and moderate consistency in responses. These findings highlight the significant role that innovation and strategic partnerships play in minimizing delays and improving overall project outcomes in public healthcare projects.

**How does the consideration of opportunity costs influence decision-making and efficiency in the management of public funds?**

**Table 6: Responses on the influence of opportunity cost consideration on decision-making and fund management efficiency**

| Statement   | SA  | A   | N  | DA | SD | $\Sigma Fx$ | $\bar{X}$   | SD          | Decision     |
|---|-----|-----|----|----|----|-------------|-------------|-------------|--------------|
| <b>26. Considering opportunity costs leads to better project prioritization.</b>            | 115 | 110 | 50 | 30 | 10 | 1235        | 3.98        | 1.14        | Agree        |
| <b>27. Opportunity cost analysis enhances resource utilization efficiency.</b>              | 120 | 105 | 55 | 25 | 10 | 1245        | 4.02        | 1.12        | Agree        |
| <b>28. Decision-makers who assess trade-offs allocate funds more effectively.</b>           | 110 | 115 | 50 | 25 | 10 | 1220        | 3.94        | 1.13        | Agree        |
| <b>29. Evaluating opportunity costs reduces waste in public spending.</b>                   | 115 | 110 | 45 | 30 | 10 | 1220        | 3.94        | 1.14        | Agree        |
| <b>30. Consideration of alternatives leads to smarter financial decisions in hospitals.</b> | 120 | 100 | 55 | 25 | 10 | 1225        | 3.95        | 1.11        | Agree        |
| <b>Grand Mean &amp; Standard Deviation</b>  |     |     |    |    |    |             | <b>3.96</b> | <b>1.13</b> | <b>Agree</b> |

*Source: Field Survey, 2025*

Table 6 shows that the consideration of opportunity costs in decision-making is widely recognized by respondents as a key factor in efficient public fund management in government-owned hospitals. The responses indicate strong agreement that assessing trade-offs and alternatives enables better prioritization, allocation, and reduction of waste. The grand mean of 3.96 and standard deviation of 1.13 suggest a high level of agreement with moderate consistency in responses. These findings underscore the importance of economic reasoning—particularly in terms of opportunity costs—in maximizing the effectiveness of limited resources in hospital projects.

**What role do risk management practices play in ensuring process efficiency during project implementation in government-owned tertiary hospitals?**

**Table 7: Responses on the role of risk management practices in ensuring process efficiency**

| Statement  | SA  | A   | N  | DA | SD | $\Sigma Fx$ | $\bar{X}$   | SD          | Decision     |
|--|-----|-----|----|----|----|-------------|-------------|-------------|--------------|
| <b>31. Risk management reduces uncertainty in project implementation.</b>        | 115 | 110 | 50 | 25 | 10 | 1225        | 3.94        | 1.13        | Agree        |
| <b>32. Identifying and mitigating risks early enhances project efficiency.</b>   | 120 | 105 | 55 | 25 | 10 | 1245        | 4.02        | 1.12        | Agree        |
| <b>33. Effective risk planning helps avoid project delays and cost overruns.</b> | 110 | 115 | 50 | 25 | 10 | 1220        | 3.94        | 1.13        | Agree        |
| <b>34. Continuous risk monitoring supports smoother project execution.</b>       | 115 | 110 | 45 | 30 | 10 | 1220        | 3.94        | 1.14        | Agree        |
| <b>35. Structured risk management processes lead to better resource use.</b>     | 120 | 100 | 55 | 25 | 10 | 1225        | 3.94        | 1.11        | Agree        |
| <b>Grand Mean &amp; Standard Deviation</b>                                       |     |     |    |    |    |             | <b>3.96</b> | <b>1.13</b> | <b>Agree</b> |

*Source: Field Survey, 2025*

Table 7 shows that risk management is widely seen by respondents as a vital component for reducing uncertainty and improving project execution within government-owned tertiary hospitals. The majority of respondents (around 70%) agreed that identifying and mitigating risks early, along with continuous monitoring and structured planning, significantly enhances project efficiency and reduces delays. With a grand mean of 3.96 and a standard deviation of 1.13, the results indicate a high level of agreement with moderate consistency, underscoring the importance of effective risk management practices in the success of healthcare projects.

#### **Summary of Findings, Conclusion and Recommendations.**

##### **Summary of Findings**

The following summarizes the key findings:

- i. The study found that the structure, procedures, and guidelines in place for due process management have a significant positive impact on the efficiency of project execution. Respondents agreed that clear and formalized processes contribute to smoother project implementation and fewer delays.
- ii. Enhanced resource allocation, including timely funding and proper human resource management, was identified as a critical factor in improving project outcomes. Proper allocation of both financial and material resources facilitates faster project execution and better management of hospital projects.
- iii. The research revealed that efficient project management, especially in relation to personnel, equipment, and budgeting, plays a crucial role in improving project process efficiency. Respondents indicated that strategic management of resources leads to timely completion and reduced delays in hospital projects.
- iv. Financial stability was recognized as one of the most important factors for the successful execution of public-funded projects. Respondents strongly agreed that continuous and reliable funding prevents delays and enhances the quality of project outcomes.
- v. The study showed that enhanced opportunities, such as partnerships, funding access, and innovation, significantly improve project delivery. These opportunities enable hospitals to leverage external resources and expertise, leading to more efficient and innovative project processes.
- vi. The consideration of opportunity costs was found to positively influence decision-making and fund management efficiency. Respondents agreed that evaluating trade-offs helps decision-makers prioritize projects better, allocate resources more effectively, and minimize waste.
- vii. Effective risk management practices were considered essential in ensuring project efficiency. Respondents highlighted that identifying and mitigating risks early on reduces uncertainty, prevents delays, and ensures smoother execution of projects in government-owned hospitals.

## Conclusion

This study set out to examine the effect of due process and the management of public funds on the efficiency of project implementation in government-owned tertiary hospitals in Nigeria. The findings from the field survey and analysis have provided valuable insights into how structured administrative and financial practices can significantly influence the success of public healthcare projects. The study revealed that a well-defined process design, incorporating clear structures, procedures, and guidelines, contributes substantially to project efficiency by reducing delays and enhancing accountability. Improved resource allocation including timely funding, human resources, and equipment was shown to enhance project outcomes by enabling smoother execution and better use of public funds. Furthermore, efficient project management, particularly in terms of personnel coordination, budgeting, and resource planning, plays a vital role in minimizing project delays and improving timelines. Financial stability, through consistent and predictable funding, was found to be a major enabler of project continuity and success.

The role of enhanced opportunities, such as access to partnerships, innovation, and alternative funding, was also recognized as crucial in optimizing hospital project delivery. Importantly, the study emphasized the need to consider opportunity costs in decision-making processes, as this encourages prioritization, smarter spending, and reduced waste. Finally, risk management practices were identified as essential for ensuring project efficiency, as they help anticipate, prevent, and manage uncertainties. Therefore, the findings affirm that effective due process mechanisms, sound financial practices, and strategic project management approaches are indispensable for improving the performance of public-funded hospital projects. When these elements are integrated, they contribute not only to better project outcomes but also to greater accountability, transparency, and value for public investments in the healthcare sector.

## Recommendations

Based on the findings of this study, the following recommendations are proposed:

- i. Government-owned tertiary hospitals should formalize and enhance the structure, procedures, and guidelines for due process management. This can be achieved through developing standardized project execution protocols, ensuring that all stakeholders are aligned with project timelines, objectives, and quality standards. By clearly defining roles and responsibilities, hospitals can reduce delays and improve overall project execution.
- ii. Efficient resource allocation is vital for the successful implementation of hospital projects. It is recommended that hospitals adopt a more transparent and systematic approach to resource allocation, including adequate budgeting and timely fund disbursement. Hospitals should also prioritize capacity building and ensure that project teams are well-equipped with the necessary resources, both human and material, to execute projects effectively.
- iii. Project management efficiency should be further strengthened, particularly in the areas of personnel management, equipment utilization, and budgeting. It is recommended that hospitals invest in training programs to enhance the skills of project managers and other personnel involved in project execution. Additionally, adopting modern project management software and tools can streamline workflows, minimize delays, and improve tracking of project progress.
- iv. To avoid interruptions in project execution, government-owned hospitals must ensure consistent financial stability. This can be achieved through securing predictable and reliable funding sources from both the government and external partners. Hospitals should advocate for improved budgetary allocations for healthcare infrastructure projects and explore alternative funding sources, such as public-private partnerships (PPPs) or donor funding.
- v. Hospital projects should actively seek partnerships with the private sector, NGOs and other organizations to enhance resource mobilization and knowledge transfer. Collaboration with external partners can introduce innovative solutions and improve the efficiency of project delivery. Additionally, hospitals should embrace innovation in project planning and execution to ensure that projects meet modern healthcare demands and expectations.
- vi. It is important for project decision-makers to systematically evaluate opportunity costs when considering the allocation of public funds. Hospitals should integrate opportunity cost analysis into their financial and project planning processes to prioritize projects that provide the greatest benefit with the available resources. This will ensure that limited public funds are used in the most efficient and effective manner.

- vii. The adoption of proactive risk management practices should be prioritized to improve project process efficiency. Hospitals should implement risk identification, assessment, and mitigation strategies early in the project cycle to minimize the impact of unforeseen challenges. Continuous monitoring of project risks should be a routine practice to ensure that potential problems are addressed before they affect project timelines and costs.

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