

PUBLIC EXPENDITURE AND QUALITY OF LIFE DYNAMICS: THE NIGERIAN PERSPECTIVE

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Abstract

The persistent growth in public spending has not led to any improvements in welfare outcomes for the people, raising questions about the efficiency of fiscal policy in advancing HDI. For this reason, this study examines the government expenditure and quality of life nexus in Nigeria over the period 1985–2024. The study examines social well-being through non-income indicators, which include life expectancy at birth, school enrollment, and poverty rate. After testing the unit root test with ADF, PP, and KPSS tests. The ARDL analysis showed that government spending in Nigeria created a direct connection between government expenditure and quality of life improvements. The study found that capital expenditure positively impacts life expectancy and school enrollment, while recurrent expenditure showed inconsistent effects on the measured indicators. The results demonstrate that expenditure composition, together with execution efficiency, directly impacts welfare outcomes. The study concludes that Nigeria needs to shift its public funding toward social and infrastructure sectors, which will produce better results when combined with enhanced fiscal control and accountability systems.

Keywords: Corruption, Education Expenditure. Quality of life

Jel Code: H52; C22; D63

1. Introduction

Improving the quality of life for citizens remains one of the main duties which governments must fulfil in all countries. The government uses public expenditure as its main fiscal policy tool for driving economic growth while advancing social welfare and boosting economic development. Governments need to spend on health and education together with infrastructure development because these investments help create better work outcomes and decrease social gaps while enabling green economic progress (Scully, 2001; Akanbi, 2014). Public finance that receives proper distribution results in lasting development benefits and helps establish human capital development tracks. The World Bank, together with the United Nations Development Programme

through their international activities, promotes public sector funding for social services as an approach that enhances societal welfare (Wong, 2023). The United Nations established the Millennium Development Goals (MDGs), which they followed with the Sustainable Development Goals (SDGs) to demonstrate the importance of eliminating poverty while providing better healthcare and educational services and achieving growth which protects the environment (Tjvan, 2017).

The National Development Plans (1962-1985) and SAP, which started in 1986, and the National Economic Empowerment and Development Strategy (NEEDS) brought different development strategies to Nigeria, which developed through multiple public spending methods after independence. The International Monetary Fund, together with the World Bank, established a program which aimed to restructure the economy while increasing private sector involvement and achieving macroeconomic stability. Nigeria still experiences major development problems despite the government spending increases which have occurred over multiple decades, together with the policy changes that the country has implemented. Nigeria's annual budgets rose from ₦4.49 trillion to ₦10.59 trillion during the period between 2015 and 2020. The government established multiple intervention programs, which included the Anchor Borrowers Programme (ABP), N-Power, and the Government Enterprise and Empowerment Programme (GEEP). The educational and health sectors receive only limited funding, which stays below the international standards that the World Health Organisation and UNESCO established (Adeyemi et al., 2020).

Nigeria's Human Development Index remains low, falling short of global and regional benchmarks despite increased government funding. The existing problems of permanent poverty and unemployment, together with insufficient healthcare services, substandard infrastructure, and social inequality, create doubt about the public funding system's ability to enhance people's living standards. The existing paradox drives researchers to study how government funding affects Nigerian citizens' quality of life (Atai et al., 2012).

Nigeria has increased its public spending during the last 40 years. Yet, welfare indicators have not shown improvement, which should have occurred with this growth. Nigerians continue to experience high poverty rates while the country faces weak healthcare outcomes, ongoing infrastructure problems, and insufficient access to quality education. The government spending

shows no positive effect on welfare outcomes because it leads to rising spending with no improvement in service delivery. Studies have not established a clear connection between government spending and public welfare results. Some studies show that public spending exerts a positive effect on quality of life, while other studies show that public spending decreases the quality of life in non-linear ways (Campbell et al., 2017). It is for this reason that this study investigates government funding in different sectors, especially health, education and capital expenditures and how it affects citizens' quality of life. After the introduction, Section 2 provides the literature review. Section 3 provides the methodology, Section 4 presents the results and interpretation, while the study is concluded in Section 5.

2.0 Literature Review

2.1 Conceptual Framework

Government spending serves as a fundamental tool for fiscal policies, which governments use to maintain economic stability and deliver public benefits. The budget encompasses both ongoing expenditures, which include wages, transfers, salaries, subsidies and other costs and capital expenditures, which fund infrastructure projects and permanent assets. Recurrent expenditures maintain public services and administration, while capital expenditures create economic growth through multiple impacts which lead to extended economic development (Ogboru, 2010; Taiwo, 2012). According to Ogba (1999), public spending is viewed as a mechanism for redistributing resources, which helps to create social equity and improve public welfare. Developing countries need to invest in health care facilities, educational institutions and basic infrastructure because these sectors play a vital role in achieving better human development results. Studies have identified government spending on health care, education and infrastructure as the three main fiscal elements. Quality of life (QOL) measures the complete well-being, which encompasses all physical possessions, health, mental state, all social relationships, all personal values and all interactions with the environment (Dao, 2017). This view includes two different types of well-being components, which consist of both objective measures and subjective assessments. Empirical studies use composite indicators to measure quality of life, including the Human Development Index (HDI), which assesses three dimensions of health, education, and income.

The HDI functions as a multidimensional welfare assessment tool, which this study uses to measure quality of life (Gangal & Agarwal, 2017).

Based on theory, this study draws from three complementary theoretical perspectives: the Capability Approach, Keynesian theory, and the Displacement Hypothesis. The Capability Approach, developed by Amartya Sen (1985), emphasises individuals' capabilities, their real freedoms to achieve valued "functioning" rather than income alone. Development is assessed by the expansion of substantive freedoms, including access to education, healthcare, and adequate living standards. Poverty is viewed as capability deprivation. Government expenditure on social sectors enhances human capabilities by improving access to health and education services. Thus, public spending plays a central role in expanding human development and improving quality of life (Gimba & Isah, 2016).

The Keynesian perspective shows that fiscal policies require government intervention to maintain economic stability. Government spending creates a multiplier effect, which boosts total demand and results in higher production and employment rates. Public spending increases social welfare benefits through its effects on macroeconomic stability and its particular investments in social infrastructure projects. The Keynesian framework shows that government spending directly affects quality of life measurement through the following equation:

$$QOL = f(\text{Government Expenditure})$$

This formulation supports the hypothesis that public spending positively influences human development outcomes. Again, the Displacement Hypothesis, advanced by Alan Peacock and Jack Wiseman (1961), posits that public expenditure increases during periods of social or economic disturbance and does not fully revert to previous levels afterwards. Over time, this leads to structural expansion in government spending. In developing economies, rising social demands and developmental challenges may lead to sustained increases in government expenditure, potentially influencing long-term welfare outcomes.

On the empirical front, studies in developed nations show that public expenditure creates beneficial effects on citizen well-being. Kotakorpi and Laamanen (2010) discovered that higher public spending improved life satisfaction, while Radcliff (2013) opined that welfare-state expenditures

increased subjective well-being in all advanced democracies. Kasmaoui and Bourhaba (2017) suggested that public spending creates positive effects on happiness according to their global panel study. The evidence in developing nations shows mixed results. Mpofu (2016) demonstrates that South Africa achieves better human development index results through its spending on health and education. Sango-Coker and Bein (2018) concluded that West African countries experience higher life expectancy rates due to their public health expenditures. Padda et al. (2018) used autoregressive distributed lag (ARDL) techniques to show that development and health expenditures create positive long-term impacts on human development in Pakistan.

The available evidence for Nigeria has not produced definite results. Studies such as Ubong and Godwin (2020) together with Effiong and Bassey (2020) established that health expenditure creates lasting effects on life expectancy using the ARDL modelling approach. Similarly, Bowal et al. (2019) suggested that government spending does not affect per capita income, while Ifunanyachukwu and Dauda (2019) concluded that education spending has no impact on economic growth, concluding that the fiscal results of a country develop through institutional factors. Hessami (2008) opined that government effectiveness creates a direct connection between European countries and their well-being outcomes because public expenditure depends on governance quality. Multiple studies have shown that public spending exerts positive results for welfare indicators, but other studies show weak or nonexistent connections. The inconsistencies arise because of different measures used to measure welfare and the specific conditions found in each country.

Evidence from the literature suggested three major gaps. First, many studies focus on single components of expenditure (e.g., health or education) rather than examining multiple spending categories simultaneously. Second, several studies rely on GDP per capita as a proxy for welfare, which does not capture multidimensional aspects of quality of life. Third, limited research integrates comprehensive econometric techniques such as ARDL estimation combined with causality testing within the Nigerian context over extended periods. This study addresses these gaps by examining the combined effects of government health, education, and capital expenditures on quality of life, proxied by HDI, using a robust time-series framework. By adopting a

multidimensional welfare indicator and advanced econometric techniques, the study contributes to the ongoing debate on the fiscal determinants of human development.

3. Methodology

Data Sources and Justification of Variables.

The study utilised annual time-series data drawn from multiple reputable sources. The variables of interest include the Human Development Index, carbon (IV) oxide emissions per capita, per capita income, levels of corruption, government spending on health, education, and capital projects, as well as key macroeconomic indicators. These data will be sourced and compiled from the World Bank's World Development Indicators (2024), the National Bureau of Statistics (2024), and the Central Bank of Nigeria Statistical Bulletin (2020). Consistent with the theoretical framework outlined above, a simplified model is used to describe the link between government spending and quality of life. Building on this, a more specific model is formulated to empirically assess how government expenditure influences the quality of life in Nigeria

$$QOL = f(HEXP, EEXP, CAPEX, CORRP) \dots \dots \dots (1)$$

Where QOL= quality of life, HEXP is the health and education expenditure, CAPEX is the capital expenditure, C02- Carbon (iv) oxide, PCI- per-capital income, and COR is corruption.

In essence, the well-being of individuals is influenced by public sector expenditure in key areas, environmental quality, income levels, and institutional integrity. To account for random or unobserved influences, the model is subsequently expressed in an explicit stochastic form:

$$QOL_t = \beta_0 + \beta_1 HEXP_t + \beta_2 EEXP_t + \beta_3 CAPEX_t + CORRP + \mu \dots \dots (2)$$

Quality of life in this study is measured using the HDI, an indicator developed by the UNDP. The HDI is a composite measure scaled between 0 and 1, capturing performance across three key dimensions: Health is captured by life expectancy at birth; education is evaluated using both mean years of schooling and expected years of schooling; while the standard of living is proxied by Gross National Income per capita adjusted for purchasing power parity. The HDI is preferred to GDP per capita because it incorporates non-income dimensions of welfare such as health and

education. While GDP per capita remains a traditional measure of living standards, it excludes income distribution, environmental quality, leisure, and non-market activities. The HDI therefore provides a more comprehensive measure of welfare outcomes. Government Health Expenditure (HEXP) is measured as annual public expenditure on health. Increased health spending is expected to improve life expectancy and overall human development. Government Education Expenditure (EEXP) is measured as annual public expenditure on education. Education enhances human capital formation and productivity, thereby contributing positively to HDI. Government Capital Expenditure (CAPEX) is measured as annual government spending on infrastructure (transport, communication, and related capital projects). Infrastructure supports economic activity and improves access to services. Corruption (COR) is included as an institutional control variable. High corruption levels may reduce the effectiveness of public expenditure and hinder welfare improvements.

Estimation Procedure

The estimation strategy follows three stages: pre-estimation testing, ARDL estimation, and post-estimation diagnostics. The pre-estimation Test included the ADF, PP, and KPSS tests to examine the stationarity properties of the variables. Consequently, following the determination of the integration order of the variables, the analysis proceeds with the ARDL bounds testing approach as developed by Pesaran et al. (2007). This technique is more appropriate as it allows for the estimation of both short- and long-run dynamics within a single framework. Additionally, the ARDL method is flexible in handling variables with mixed order of integration.

It estimates short-run and long-run dynamics simultaneously, it allows different optimal lag lengths, and it addresses endogeneity through lag structure. The Auto-Regressive Distributed Lag (ARDL p,q) model will be employed for the study as the model addresses the problem of Serial Correlation and Endogeneity. This is done via the lag structure. Thus, the ARDL framework applied in this study follows a three-stage procedure. In the initial stage, the bounds testing approach proposed by Pesaran et al. (2001) is employed to determine whether a long-run equilibrium relationship exists among the variables. Once evidence of cointegration is confirmed,

the next stage focuses on estimating the long-run coefficients that describe this equilibrium relationship, expressed as follows:

$$\Delta QOL_t = \Psi_0 + \rho ECT_{t-1} + \sum_{j=1}^p \beta_j \Delta QOL_{t-j} + \sum_{j=0}^q \delta_j \Delta HEXP_{t-j} + \sum_{j=0}^q \alpha_j \Delta EEEXP_{t-j} + \sum_{i=0}^q \eta_j \Delta CAPEX_{t-j} + \sum_{i=0}^q + \sum_{i=0}^q \gamma_j CORRP + \mu_t \dots \dots (3)$$

To examine the causal linkage between components of government expenditure and quality of life, the study applies the Toda–Yamamoto Granger causality technique, which enables the identification of the direction of influence among the variables. This approach avoids pre-testing bias associated with conventional Granger causality procedures.

4.1 Results and Discussion

Table 1. Descriptive Statistics

	CAPEX	HDI	HEXP	CORRP	EEUEXP
Mean	646.2752	0.461226	104.4381	0.380968	1.791625
Median	519.4700	0.466000	55.66290	0.420000	1.918030
Maximum	2289.000	0.539000	388.3700	0.540000	2.773377
Minimum	24.05000	0.241000	0.150200	0.210000	-0.537602
Std. Dev.	548.5422	0.071497	117.4687	0.097172	0.844014
Skewness	1.099330	-1.785392	0.988874	-0.002342	-0.968818
Kurtosis	3.978193	6.460435	2.798461	1.564210	3.308204
Jarque-Bera	7.479995	31.93659	5.104800	2.662791	4.972172
Probability	0.023754	0.000000	0.077894	0.264108	0.083235
Sum	20034.53	14.29800	3237.582	11.81000	55.54039
Sum Sq. Dev.	9026957.	0.153355	413967.0	0.283271	21.37079
Observations	31	31	31	31	31

Sources: Authors' computation (2025)

The results in Table 1 show that capital expenditure (CAPEX) has the highest mean value of 646.28 with a wide variation between the minimum value of 24.05 and the maximum value of 2289.00, indicating significant fluctuations over the study period. The human development index (HDI) has an average value of 0.461, suggesting moderate improvement in human development, while health expenditure (HEXP) and education expenditure (EEEXP) recorded mean values of 104.44 and 1.79, respectively, reflecting variations in government spending on social sectors.

Corruption perception (CORRP) has a mean value of 0.381, indicating some level of variation over time. The skewness statistics show that CAPEX and HEXP are positively skewed, while HDI and EEXP are negatively skewed, with CORRP approximately symmetric. The Jarque–Bera test indicates that CAPEX and HDI are not normally distributed, whereas HEXP, CORRP, and EDUEXP follow a normal distribution, as their probability values are greater than 0.05. Overall, the results reveal noticeable variability in the dataset across the study period.

4.2 Unit Root Results

Table 2: Unit Root Test Results

VARIABLE	ADF	PP	KPSS
LOGCAPEX	-2.3376**	-2.2594**	0.1598
CORRP	-2.662	-2.7231	0.0729*
EEXP	-1.5079	-1.1968	0.2124*
HDI	-1.5927	-1.3168	0.1397
HEXP	-1.2247	-1.430	0.2238*
Δ LOGCAPEX	-6.3663*	-6.3298*	0.06717
Δ CORRP	-3.8002*	-5.2984**	0.0563
Δ EEXP	-3.7587**	-5.0228*	0.0469
Δ HDI	-6.7858*	-6.6743*	0.3112
Δ HEXP	-3.7912**	-8.6609*	0.0801

Sources: Authors' computation (2025). Note: * and ** indicate significance at 1%, 5% and 10%

The results in Table 2 show that at their level form, most of the variables LOGCAPEX, CORRP, EEXP, HDI, and HEXP are not stationary because their ADF and PP statistics are not statistically significant at conventional levels. However, the KPSS test results also indicate non-stationarity for most of these variables at level, as the statistics exceed the critical values. After taking the first difference, the variables Δ LOGCAPEX, Δ CORRP, Δ EEXP, Δ HDI, and Δ HEXP become stationary as indicated by the significant ADF and PP test statistics. The KPSS statistics at first difference further support the stationarity of the series, as most of the values fall within the acceptable range. This implies that the variables are integrated of order one, I(1), meaning they become stationary only after first differencing. Therefore, since the variables share the same order of integration, it is appropriate to proceed with further econometric analysis such as a cointegration test.

4.3 Co-integration Test

Table 3: Test of Cointegration

Critical values	I(0)	I(1)
1%	3.06	4.15
2.5%	2.70	3.73
5%	2.39	3.38
10%	2.08	3.00
F- Statistics = 19.51199		

Source: Authors' Computation (2025)

The cointegration test result presented in Table 3 shows that the computed F-statistic is greater than the upper-bound critical value at the 5% level of significance, suggesting a rejection of the null hypothesis of no cointegration. Implying a co-movement between the variables employed in the model.

4.4 Long-Run Estimates

TABLE 4: Long-Run Estimates

Variable	Coefficient	Standard error	T-statics	p-values
HDI(-1)	-1.6389	0.1698	-9.6499	0.0000***
LOGEEXP(-1)	0.1295	0.0199	6.4842	0.0003***
HEXP(-1)	0.000124	4.1105	3.0119	0.0196**
LOGCAPEX	0.07624	0.01814	4.2020	0.0040***
CORRP	0.0580	0.0342	1.6988	0.1332
DUMM-HDI	-0.0379	0.0135	-2.7951	0.0267**
R ²	0.99			
Adj R ²	0.98			
F-statistics	108.2872(0.00000001)			
Dubin Watson	2.2882			

Source: Authors' computation (2025)

The long-run results presented in Table 4 indicate that the majority of the explanatory variables exert a significant impact on the Human Development Index (HDI). Notably, the lagged HDI term, HDI(-1), carries a negative and statistically significant coefficient, suggesting the presence of a long-run correction process whereby any deviations from the equilibrium level are gradually adjusted over time. Government expenditure on education (LOGEEXP (-1)) has a positive and

highly significant effect on HDI, implying that increased investment in education contributes meaningfully to improvements in human development. Similarly, health expenditure (HEXP(-1)) and capital expenditure (LOGCAPEX) both exhibit positive and statistically significant relationships with HDI, suggesting that spending on healthcare and capital projects enhances long-term human development outcomes.

In contrast, the corruption perception variable (CORRP) shows a positive but statistically insignificant effect on HDI, indicating that its influence is not strong enough to draw reliable conclusions within the model. The dummy variable (DUMM-HDI) is negative and significant, suggesting that the structural break captured by the dummy had an adverse effect on human development during the period under consideration. Overall, the model demonstrates strong explanatory power, with an R^2 of 0.99 and an F-statistic that is statistically significant, indicating that the explanatory variables jointly explain most of the variation in HDI. The Durbin–Watson statistic of 2.2882 further suggests the absence of serious autocorrelation in the model.

4.5 Short-Run Dynamics (Error Correction Model)

Table 5: Short-Run Estimates

Variable	Coefficient	Standard error	T- statistics	p-values
ECT(-1)	-1.6389	0.1029	-15.9268	0.0000***
HDI(-1)	0.2908	0.0642	2.8201	0.0258**
LOGCAEXP(-1)	0.0762	0.0078	9.7513	0.0000***
LOGEEEXP	0.0194	0.0049	3.9477	0.0055*
HEXP	0.0012	2.5005	4.9618	0.0016**
CORRP	0.0580	0.0084	6.9302	0.0002*
DUMMY-HDI	0.0157	0.0043	3.6807	0.0079**
R^2	0.98			
Adjusted R^2	0.95			
Dubin-watson	2.288			

Source: Authors' computation (2025)

The result in Table 5 shows the short-run dynamics of the model, capturing how changes in explanatory variables affect the HDI in the short term, as well as the speed of adjustment toward long-run equilibrium. The (ECT (-1)) has a negative and highly significant coefficient of -1.6389 ($p = 0.0000$), indicating that any short-term deviations from long-run equilibrium are corrected

rapidly. This suggests that if HDI is above or below its long-run path, the model adjusts strongly in the following period to restore equilibrium.

In the short run, all explanatory variables are statistically significant. Lagged HDI (HDI(-1)) has a positive effect (0.2908, $p = 0.0258$), implying persistence in human development over time. LOGCAEXP(-1), representing capital expenditure, and LOGEEXP, government education expenditure, both have positive and significant effects, showing that investments in infrastructure and education immediately improve human development. HEXP (health expenditure) also has a positive short-run effect, suggesting that health spending quickly contributes to HDI. Interestingly,

CORRP (corruption perception) is significant in the short run, indicating that perceived corruption influences human development more in the short term than in the long run. Finally, the DUMMY-HDI variable is positive and significant, suggesting that the structural break positively affected HDI in the short run. The model demonstrates strong explanatory power with an R^2 of 0.98 and a Durbin–Watson statistic of 2.288, indicating minimal autocorrelation.

In essence, the short-run results highlight that human development responds quickly to changes in education, health, and capital expenditures, while deviations from long-run equilibrium are corrected rapidly. Corruption has a more immediate effect on HDI, though it may not be as influential over the long term. The positive role of the structural break in the short run contrasts with its negative long-run effect, reflecting different temporal impacts of policy or economic events.

4.6 Causality Results

Table 6: Toda-Yamamoto Granger Causality Results from Other Variables to HDI

Variables	Chi-Square	Prob. Values
CEXP	0.516025	0.7379
EDUEXP	18.51192	0.0003
HEXP	1.211021	0.3244
CORRP	0.22713	0.7512
ALL	111.2119	0.0002

Source: Authors' computation (2025)

The Toda-Yamamoto causality test presented in Table 6 reveals the direction of influence among the variables. The findings indicate unidirectional causality running from health and education expenditure to quality of life. Causality from corruption to quality of life implies that institutional quality significantly shapes welfare outcomes. These results reinforce the argument that effective public spending and improved governance structures are essential for sustainable human development

4.7 Diagnostic and Stability Tests

The diagnostic tests reported in Table 7 suggest that the model is well-specified and free from major econometric problems. Starting with the Breusch-Godfrey tests for autocorrelation, the test statistics for both first-order and second-order serial correlation are not statistically significant.

This indicates no evidence of autocorrelation in the residuals, meaning that the error terms are independent over time.

Table 7: Diagnostic Test

Variables	T-values	p-values
Breusch-Godfrey Test($ch^2,1$)	0.300693	0.6032
Breusch-Godfrey Test($ch^2,2$)	1.555590	0.2983
Heteroskedasticity test ($ch^2,1$)	0.510760	0.4814
Heteroskedasticity test ($ch^2,2$)	0.385277	0.6846
RAMSEY RESET	0.551322	0.6076
Jaque-Bera	0.591377	0.7440
Standard error of regression	0.0004551	

Source: Author's computation (2025)

The heteroscedasticity tests also show non-significant results for both specifications, suggesting that the variance of the residuals is constant and there is no problem of heteroscedasticity. The Ramsey RESET test for model misspecification yields a non-significant result, indicating that the functional form of the model is appropriate and that there is no omitted variable bias affecting the model. Finally, the Jarque-Bera test for normality of residuals is non-significant, suggesting that the residuals are approximately normally distributed, which supports the validity of t-tests and F-

tests. Overall, the diagnostic tests confirm that the model is robust: the residuals are independent, homoscedastic, normally distributed, and the model is correctly specified. The low standard error of regression further indicates that the model fits the data well and that the estimates are precise. These results give confidence that the long-run and short-run estimates reported earlier are reliable.

5. Conclusion and Recommendations

This study examined the impact of government expenditure on quality of life in Nigeria over the period 1990–2024. Motivated by concerns that rising public expenditure has not translated into commensurate welfare improvements, the study specifically evaluated the effects of education, health, and capital expenditures on human development. Data were sourced from the various issues of CBN and World Development Indicators. After accounting for the stationarity properties of the variables, the ARDL bounds testing framework was employed. The long-run results indicate that government capital expenditure (lagged), health expenditure (lagged), and education expenditure (current level) exert positive and statistically significant effects on quality of life, proxied by HDI. Corruption exhibits positive but statistically insignificant effects. Short-run estimates largely mirror the long-run pattern: sectoral government expenditures positively influence quality of life, while environmental quality negatively affects it. The error correction term confirms convergence to long-run equilibrium. Causality analysis reveals that education expenditure Granger-causes quality of life, while limited evidence exists for collective causality among other expenditure components. A bidirectional causal relationship is observed between education expenditure and HDI, underscoring the strategic role of education in human development. Based on the findings of this study, it is recommended that the government prioritise increased and efficient financing of the health sector through sustainable investment in health infrastructure, modern medical equipment and the training and retention of qualified healthcare personnel, and an accountability mechanism to ensure that allocated resources are effectively utilised. Strengthening the healthcare system will not only improve access to quality health services and enhance citizens' welfare but also improve the general quality of life.

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