



RESEARCH

International Journal of Engineering and Science

IJES

INVENTORY

Research Inventory: International Journal of Engineering and Science (IJES)

URL: www.researchinventory.com

CERTIFICATE OF PUBLICATION

We are happy to announce that paper title “**Impact Of Zero-Based Budgeting on Cost Effectiveness in Tertiary Institutions: The Case of Kogi State University, Anyigba**” written by “**Iwenekha Jacob**” has been published in this journal with following details:

Volume No.: 15

Issue No.: 9

Page: 55-62

Month & year: September 2025



**Executive Editor,
Research Inventory: International Journal of Engineering and Science (IJES)**

ISSN (e): 2278-4721

ISSN (p):2319-6483



RESEARCH

International Journal of Engineering and Science

IJES

INVENTORY

Research Inventory: International Journal of Engineering and Science (IJES)

URL: www.researchinventory.com

CERTIFICATE OF PUBLICATION

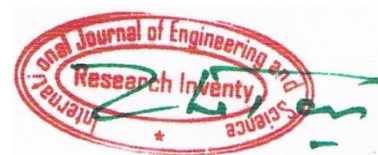
We are happy to announce that paper title “**Impact Of Zero-Based Budgeting on Cost Effectiveness in Tertiary Institutions: The Case of Kogi State University, Anyigba**” written by “**Omorie, A. E. Nosa**” has been published in this journal with following details:

Volume No.: 15

Issue No.: 9

Page: 55-62

Month & year: September 2025



**Executive Editor,
Research Inventory: International Journal of Engineering and Science (IJES)**

ISSN (e): 2278-4721

ISSN (p): 2319-6483

