

Public Budgeting as Key for Public Accountability and Good Governance

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By

Emeka Ejikonye

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To my dear wife and our two lovely children
For your patience and support in holding forth

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PREFACE

This book is set against the background of a Nigerian polity that is ravaged by mass poverty due to persistent inability of successive governments to translate their vision-statements into social reality. This is widely blamed on the *absence of public accountability in the governance*, which breeds the *widespread corruption and allied unethical tendencies* that impede optimal government performance in public service delivery. Consequently, mass of the citizenry searches endlessly for the basic needs of livelihood. We argue that this problem issues from a tendency of the elected officials to deploy *public budgeting* as *fiscal policymaking* rather than *strategic planning*.

To prove the point, we set out to unravel the *ontology of public budgeting* through *historical* and *comparative* exploration founded on *content analysis* of both *primary* and *secondary* archival materials. This reveals that the *lack of public accountability in governance* issues from the adherence of elected officials to two paradigms. The first prescribes the conceptual and practical separation of *planning* from *budgeting* in governance while the second calls for the concentration of government on management of the *economy* rather than *society*. This *conceptual disposition* breeds a restricted view of *public budgeting* as *fiscal policymaking* focused on *public-financial-management*. As a result, the elected officials ignore the more fundamental *institutional-resource-management-concerns* of *government budgetary practice*. These are essential for achieving the *primary purpose of governance*, which is, *improving the quality of livelihood of a citizenry*.

Beyond this, the exploration reveals an *alternative conceptual disposition* founded on common attributes of *planning* and *budgeting* that bred a convergence of the terms. This produced another view of *public budgeting* as *strategic planning* that is primarily concerned with not only laying the foundation of good governance but also nurturing the *public service delivery effort* to sustain social advancement. Beyond this, it identifies *public accountability* as *operation-control*, one of the three *functional elements of budgeting in governance*. Further, it clarifies *operation-control* as a deliberately-designed and applied *administrative-performance-auditing-device* for asserting effective-control of elected officials over bureaucrats in the public service delivery process.

Therefore, we propose that the establishment of public accountability in governance hinges on the capacity of elected officials to initiate a *budgeting reform* that would establish *four operational dynamics* into the public service delivery arena. From the first viewpoint of the bureaucracy, establishment of access to an *administrative-performance-auditing* arm for centralizing budgetary decision-making authority in the office of the head of each agency. This will serve to provide an independent, alternative or parallel policy-review and bureaucratic-control capability for the agency head vis-à-vis the heads of departments. The objective is to strengthen the power of the agency head to check the pursuit of *unethical tendencies* by the workforce and assert his/her control over the agency. From the second perspective of the executive arm of governance, establishment of access to an *administrative-performance-auditing* organ for centralizing budgetary decision-making authority in the Office of the President. This will serve to provide an independent, alternative or parallel policy-review and bureaucratic-control capability for the President vis-à-vis the agency heads that constitute the cabinet. The objective is to strengthen the power of the President to check the pursuit of *unethical tendencies* by the agency heads and assert his/her control over the bureaucracy. From the third viewpoint of the legislature, establishment of access to an *administrative-performance-auditing* organ for achieving *independent capability of the legislators to do their own budgeting*. This will serve to *assert the initiative of the legislators vis-à-vis the President in government budgetary matters*. The purpose is to strengthen the power of the legislature over government spending. Finally, establishment of need for *field-level-managers* to serve as the *conceivers and primary monitoring and evaluation agents of agency budgeting*. This will serve to properly align the government vision-statement with the social aspirations of the citizenry and connect the elected officials to the citizenry.

Properly applied, the result of this virtuous mix would be an administrative procedure for asserting effective-control of elected officials over the bureaucracy to get hold of the public service delivery effort. The ultimate product would be a *new approach to governance* for positioning governments properly to eradicate poverty and achieve the Sustainable Development Goals (SDGs) of the United Nations. To this extent, the *budgeting reform* will serve as a veritable source of reference for any government in any polity of this world that is grappling with the problems of *accountability, corruption* and other *unethical tendencies* that impede the optimal performance of elected officials in public service delivery.

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My gratitude goes to the many individuals who contributed to the efforts that bore fruit for the eventual success of this very horrendous but tenacious voyage into terra incognita. First are the numerous academics, officials and friends who provided academic supervision and direction, and offered moral, emotional and financial support in my harrowing and tortuous 18-year journey in pursuit of a doctorate degree. It started from the University of Jos in 1999 and ended at the Imo State University on the 19th of April, 2017, with the eventual successful defense of my dissertation, graded “Minor Correction”. At the root of this grueling experience was an obsessive-insistence that my study should be about “survey” of “budgets” (the document) and my defiant-resistance that the topic approved for me and wherein lies my interest, is about “historical” and “comparative” study of “budgeting” (the *activity-process* and *operational-environment* that produces the document). Of course, I have duly acknowledged each and every one of you in that dissertation.

At this stage, I must mention the intellectuals who graciously granted my appeal for the peer-review of this publication. These include Professor Victor Adetula, Professor Hillary Ekemam, Professor Olajide Ibieta, Sir Henry Eteama and Onukwugha Esin Osuji. You provided very invaluable insights that assisted me to improve the work. There is also Stewart Beale; our back-and-forth helped in no small measure to properly transform the manuscript into this monograph. I convey my profound appreciation to each and every one of you for sparing your precious time and busy schedules to oblige me in this historic task. Thank you very immensely.

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Providence and my parents. Godliness gave me *Existence* and *Essence* while Oha Vincent Ohale and Ezinne-puruiche Felicia Chienyenwa Ejikonye (Mpa-na-Mma) provided my *Form* and *Nurture*.

As I reflect back through time, it hits me that this book is a partial realization of my *destiny-pursuit*. Providence has purposefully passed me through this tortuous path to actualize the *covenant*, “*seek ye first the wisdom of Solomon and all others shall be added unto thee*”. First, against the fad, and certainly not because I am unintelligent, Nature had directed me to *voluntarily* apply for and read *History*, a single honors course that is looked down upon, as first degree. Thereafter, despite my efforts to veer off towards *diplomatic studies*, Godliness pulled me to *Public Administration* for my second degree. Now, I can connect the dots to realize that Providence was ordering my pathway for the actualization of my *contribution to human knowledge*; *historical analysis* and *comparative public administration* are to be the vehicles of my exploration. It is now time for the full achievement of my *Divine Destiny*. God! It must happen! I must be alive, and gracefully healthy too, to play an integral part in the application of this body of knowledge. It must not waste away but be applied to the benefit of humanity. This is the *Essence* of my *Existence*. ***And so shall it be!***

IDEOLOGICAL GUIDE

Abraham Lincoln, the former President of America, defined “*democracy*” as,
“government of the people, by the people and for the people”.

We view this definition as sweet-talk that is lacking clarity. Thus, we opt to clarify the concept as,

“a political organization wherein sovereignty resides with the citizenry of a polity, who, periodically, willingly delegates the sovereignty to an elite group amongst it for the purpose of using the resources of the citizenry to deliver services for improving the quality of livelihood of the citizenry, in strict adherence to a code of conduct laid down by the citizenry for guiding all interactions within the polity”.

To break this clarification down to its elements:

- *Sovereignty is supreme power or authority in the polity;*
- *citizenry is people who comprise the polity;*
- *activity-process* through which the citizenry delegates sovereignty to the elite group is *electioneering*;
- *elite group* that the citizenry delegates sovereignty for using the resources of the citizenry to deliver services for improving the quality of livelihood of the citizenry is *government*;
- *activity-process* through which the elite group uses the resources of the citizenry to deliver services for improving the quality of livelihood of the citizenry is *governance*; and
- *code of conduct* laid down by the citizenry for guiding all interactions within the polity is *constitution*.

From this breakdown, “*government*” refers only to *elected officials in the legislature and executive*. It does not apply to members of the *judiciary and bureaucracy* because they are not part of the elite group that the citizenry delegated the sovereignty for “*using the resources of the citizenry to deliver services for improving the quality of livelihood of the citizenry*”. *Judiciary* exists because of the need for a *group of professionals for using the resources of the citizenry in interpreting the constitution to resolve disputes* that arise from interactions amongst members of the polity, which includes the *elected*

officials. Thus, judiciary cannot be “arm” but “equivalent” of government. Likewise, bureaucracy is not a part of government. Rather, it exists because of the need for a group of professionals for using the resources of the citizenry in providing enabling environments for both the government and judiciary to conveniently carry out their assigned mandates. As a result, the essence of bureaucracy in governance lies in the need for an organized group of people for assisting elected officials in the task of delivering services for improving the quality of livelihood of the citizenry.

The foregoing revelations compel that we must, from this onset, establish the broad outlines of the key concepts for guiding this discourse.

“Government” refers to,

“elected officials in the legislature and executive, and their appointees (i.e., legislative aids, ministers, special advisers, special assistants and personal assistants)”.

“Judiciary” refers to,

“magistrates, judges and justices of the courts, and their appointees”.

“Bureaucracy” refers to,

“cadre of permanent-pensionable workforce that services both government and judiciary”.

“Governance” refers to,

“the activity-process through which government delivers services for improving the quality of livelihood of its citizenry”.

Finally, we identify the *primary purpose of governance* as,

“improving the quality of livelihood of a citizenry”.

CHAPTER ONE

GOVERNANCE OF POVERTY

Effect of Lack of Good Governance

A major issue of contemporary public debate in Nigeria is the lack of good governance, seen in the persistent inability of successive governments to translate their vision-statements into social reality.¹ From the *ideological guide* (page xx-xxi), this points to a failure of the elected officials in using the resources of the citizenry to deliver services for improving the quality of livelihood of the citizenry. Consequently, the citizenry groan under weak agricultural and industrial production, comatose public utilities, mass unemployment, stifling inflation, import-dependence and reliance on a single (petroleum) sector for government revenue. The public education system, once among the best in Africa, has completely collapsed while the population grows at a rate that surpasses demand for every service. The former President, Olusegun Obasanjo, captures this very deplorable social scenario vividly:

“As I surveyed the canvass of our national life, I saw little more than confusion, greed, corruption in high and low places, selfishness, pervasive lawlessness and cynicism Every one of us must see it as a major source of embarrassment that over seventy percent of our population lives below the poverty line ... in spite of the abundant natural and human resources that have been bestowed on our great nation.”²

This social situation condemns the citizenry to perpetual search for the *basic needs of livelihood*, namely, food, water, shelter, healthcare, etc. These are essential *physical* (as distinct from *mental*) needs of human survival that are easily satisfied with money. It is therefore not surprising that the average Nigerian is in an irrational search for money; he/she will readily trade any other comfort for monetary gain. Given that any individual who will do almost anything for money is poor, the Nigerian citizenry is definitely *poor*. Therefore, *government vision* at this stage of the evolution of the polity must be “*poverty eradication*”.

Cause of Lack of Good Governance

A broad spectrum of the Nigerian intelligentsia blames the inability of the governments to deliver public services on the lack of *public accountability* in the governance.³ Again, from the *ideological guide* (page xx-xxi), this implies a failure of the elected officials to *account* (or *report*) to the citizenry on uses of the resources of the citizenry in delivering services for improving the quality of livelihood of the citizenry. It means that the establishment of public accountability in the governance would eliminate the readily observable unethical tendencies that Nigerians usually blame for the underperformance of successive governments in public service delivery. These include *corruption*,⁴ *fiscal indiscipline*,⁵ *lack of statistical data*,⁶ and *wrong-deployment and under-utilisation of specialist workforce*.⁷

The unethical tendencies are mere symptoms of the absence of public accountability in the governance. There is no way the Nigerian polity can attain anything near its full potential without public accountability because it is the only means of faithfully observing the constitution and eradicating the mass poverty that is ravaging the citizenry. However, it is amazing that the governance lacks public accountability despite the existence of a massive operation-control device comprising several *accounting*, *auditing* and special *monitoring and evaluation* organs.⁸ The vice-grip of the unethical tendencies points to either the presence of opportunities and loopholes within the existing operation-control machinery that the mere tightening or expansion of rules cannot resolve or the machinery is just not effective against the self-seeking pursuits of the public officials, or both. This is what we seek to unravel in this discourse.

Effect of Lack of Public Accountability

The absence of *public accountability* in governance results in improper foundation of the public service delivery effort.⁹ This discourages effective internalisation of the rules of *operation-control*. Thus, both elected officials and bureaucrats are unable to imbibe the culture of *doing-it-the-proper-way* as a *routine* matter. This problem is traceable to a failure by elected officials to deploy *public accountability* as a *deliberately-designed and properly-applied operation-control device for monitoring and evaluating the public service delivery effort*. Herein, “*accountability*” simply means,

“the process via which a person or group of people can be held to account for their conduct”.¹⁰

It aims at the greatest sense of responsibility and commitment to the highest standards of societal ethics.¹¹

Governance that discourages *operation-control* breeds *huge discretionary-authority*. This is an operational environment wherein those charged with managing the public service delivery effort possess vast decision-making powers that often conflict with their self-interests. Herein is the incentive for the unethical tendencies that impede optimal government performance in public service delivery. Therefore, the existence of *public accountability* would depend on *governance* that encourages *operation-control* and curtails *discretionary-authority* by strengthening the *monitoring and evaluation* of the public service delivery process. This discourse will reveal that this is a cardinal function of *public budgeting*.

Cause of Lack of Public Accountability

The absence of *public accountability* in governance issues from a tendency of elected officials to deploy *public budgeting* as *fiscal policymaking*.¹² The latter clarifies as *management of aggregate demand for revenue and expenditure*.¹³ This *conceptual disposition* is traceable to adherence of the elected officials to two paradigms. First is the 19th century prescription by scholars of the Public Administration Movement for the conceptual and practical separation of *planning* from *budgeting* in governance.¹⁴ This rule was later reinforced by the prescription of Keynesian economic thought for the concentration of government on management of the *economy* (without regard to *society*)¹⁵ These two paradigms bred a view of “*planning*” as,

“the determination of goals of national development and designing of policy strategies to move the macro economy along a chosen path towards a desired state”

while “*budgeting*” is,

“the aspect of economic management through which available resources are mobilised and allocated for the purpose of executing programs and projects meant to achieve the policy objectives of the plan during a particular period, usually a year”.¹⁶

With budgeting thus providing the tool for linking public funds to the spending required for actualising government objectives, “*public budgeting*” emerged as,

*“the articulation of goods and services that the public sector or the government plans to buy in the fiscal year covered, what transfer payments it will make, and how it will finance these transactions”.*¹⁷

Along the same line, “*public budget*” became,

*“government’s financial plan that describes its outlays and receipts; the expenditure items and the sources to finance the expenditures”.*¹⁸

This way, *planning* and *budgeting* operate as distinct activities in separate agencies. The planning group sees its task as the realization of *economic* (without regard to *social*) development goals while the budgeting group manages the financial aspect.¹⁹ The planning group performs the planning function from the planning agency while the budgeting group performs the budgeting task from inside the finance agency.

However, our search for the specific qualities and intrinsic potentials that distinguish *planning* and *budgeting* from other policymaking concepts reveals common attributes that breed their convergence.²⁰ These include *vision* (i.e., *goal* or *objective*), *intentionality* or *deliberateness* (as against *chance* or *luck*), *timeframe*, *activity* and *effect*. Thus, “*planning*” clarifies as *a deliberately designed and applied process and time dimension for carrying out a specified task* while “*budgeting*” is *minimum system of planning operation*.²¹ Given that the planning process unfolds through short, medium and long-term perspectives, this is a depiction of *budgeting* as *short-term planning*. It implies a view of *public budgeting* as *short-term perspective of the strategic planning machinery of government*. Herein, “*strategic planning*” simply means *the process of translating vision into activity to achieve effect*²² or as Peter Drucker exhaustively defines it,

*“the continuous process of making present management decisions systematically with the greatest knowledge of their futurity, organising systematically the efforts needed to carry out the decisions and measuring the results of the decisions against the expectations through organised systematic feedback”.*²³

This *alternative conceptual disposition* aligns with the definition of “*public budgeting*” as,

*“routinisation of public choice by means of standardised procedures, timetables, classifications and rules”.*²⁴

while *public budget* is,

*“plan of action setting out government programs”.*²⁵

Therefore, our primary objective in this discourse is to unravel how the *alternative conceptual disposition* will deploy *public budgeting* to establish *public accountability* into the public service delivery arena and achieve *good governance*. Along the line, we shall determine if “*public budgeting*” is “*fiscal policymaking*” or “*strategic planning*”, or, indeed, both. For ease of distinction, we shall, from here onwards, refer to the *alternative conceptual disposition* as “*comprehensive budgetary framework*”.

We shall approach this investigation through an exploration for unraveling the *ontology of public budgeting*. To this end, chapter two will break down the key operational concepts identified in this chapter one to reveal their essential elements for clarity of understanding. Chapter three will identify the *models of public budgeting* to guide interpretation and analysis of the problem, and judge achievability of the objectives. Chapter four is an epistemological exploration to reveal the analytical assumptions, principles and postulations necessary for enhancing our capacity to distinguish between what is relevant from what is not. The rationale is to build a clear sense of direction for furthering understanding of government budgeting. Chapter five will showcase the social dynamics that are responsible for the existence of budgetary practice in governance. Herein, we shall explore the origin and evolutionary trend of public budgeting through the historical process to identify the personalities, ideas, motivations, events, inner logic and conditions responsible for the *nature and essence*. Chapter six will reveal an instance of the successful deployment of *budgeting in governance* to enhance our capacity for comparison. Focus is on budgetary practice under the Clinton presidency in the United States of America. Then, it is noted that within the eight years of his two four-year terms, federal governance in the US experienced a tremendous turnaround from an era of large fiscal deficits to one of equally large fiscal surpluses due to remarkable improvements in the budgetary capacity of government. Chapter seven will explore the framework of *public budgeting in Nigeria*, being the subject-matter and primary motivation for this whole inquisition.

Chapter eight will rely on this panoramic exposition to reveal the *ontology of public budgeting*. In turn, chapter nine will hinge on the findings from the *nature and essence* to identify the *public accountability of public budgeting*. Chapter ten will ride on this new body of knowledge to pinpoint the *preconditions for achieving good governance*. Chapter eleven is the *conclusion* that identifies the findings vis-à-vis the primary objectives and area of corrective action. Chapter twelve is the *recommendation*, our prescription for corrective action. Chapter thirteen lays out the practical steps for *application of the budgeting reform* proposed. Chapter fourteen

pinpoints the *critical success factors for applying the budgeting reform*. The discourse ends with chapter fifteen, which is an identification of the *guiding features of the budgeting reform* derived from the discourse.

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