



GLOBAL JOURNAL OF HUMAN SOCIAL SCIENCE
SOCIOLOGY, ECONOMICS & POLITICAL SCIENCE
Volume 12 Issue 12 Version 1.0 Year 2012
Type: Double Blind Peer Reviewed International Research Journal
Publisher: Global Journals Inc. (USA)
Online ISSN: 2249-460X & Print ISSN: 0975-587X

Democratic Governance and Participatory Budgeting: A Theoretical Discourse of the Nigerian Experience

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GJHSS-C Classification : FOR Code: 150303, JEL Code: O16



Strictly as per the compliance and regulations of:



Democratic Governance and Participatory Budgeting: A Theoretical Discourse of the Nigerian Experience

S. T. Akindele^α & Oluwadare O. Ayeni^σ

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I. INTRODUCTION

Economic growth is a powerful solvent for the problems that trouble government. Each increment of real growth in national income can enhance the take-home pay of citizens or can be used to create new public programs without accelerating the rate of inflation or forcing politically divisive tradeoffs between old programs and new demand. Because economic growth allows government benefits to expand without depriving anyone, it helps solve the most fundamental political problem of democratic societies: it helps maintain national consensus by reinforcing citizens beliefs that their system of government works to their advantage and that their taxes are being well spent by a government that is equitable, stable, and efficient (Levine, 1980).

This statement is appropriate for commencing the analysis of the subject matter of this topic which falls within the matrix of public finance management and, its relevance to the governmental process vis-à-vis the systemic existence of the citizenry within the democratic political landscape and its accompanying public sector in any nation, particularly those of mixed-economies, including Nigeria. However, such an exercise can only be meaningfully attempted within the analytical appraisal of the raison d'être of fiscal politics/policy through the political process and its relevance to the day-to-day financing of public institutions which is one of the most fundamental functions of government within the public sector of the economy.

From the outset, we would like to contend that the examination of the efficacy of the nexus between the characteristics of public finance and those of the democratic dispensation or process within any given political economy should form part of the focus of dealing with the substance of any topic like the one of this paper. And, this is exactly what we have done in this one. The reasons for doing this are not far fetched given the indispensability of finance and its core of practical existence to the vitality of any government, its economy and the people.

Using this as the analytical point of departure for the exercise required in this paper, and, for the pursuit of the required goal for the exercise per se, we have divided this paper into eight sections starting with the introduction. The second part consists of a brief examination of the issue of finance. This section while serving as the real analytical open-gate to the purpose of this paper, vividly captures the essence of the issue of finance and its domination of the raison-d'être of fiscal politics and policy in the context of the sustainability of economic and political harmony, progress and development within any given political system such as ours-Nigeria. The third, fourth and fifth sections respectively deal with the requisite conceptual analyses that are central to the subject matter of our focus here. Specifically, the third section deals with the concept of democracy while section four focuses on the concept of governance. The fifth section concerns itself with the affinity between democracy and governance. The concept of budget and its processes form the core of the discussion in section six. These preceding sections serve as the requisites pillars for dealing with the other component-participatory budgeting-of the focus of this paper in section seven.

This analytical chronology/thinking is premised on the fact that, once the value-predisposition of these sections is or can be internalized in any polity, the issue of participatory budgeting can be assumed to have been efficaciously understood and imbibed. The reasons for these are obvious given the fact that these values form the cornerstones of rational political process and its amenability to sane, virile, productive and democratic public finance/spending within the context of the authoritative boundaries of the relevant organs of government without one jeopardizing the constitutionally

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stipulated powers/functions and/or relevance of the other. Section eight concludes the paper.

II. THE ISSUE OF FINANCE AND ITS RELEVANCE TO FISCAL POLITICS/POLICY

The issue of finance is very paramount within the public sector of any economy. And, it has long remained so irrespective of the system of government, ideological beliefs or persuasion. This is particularly so, because, finance is the lifeblood that permeates the anatomy and physiological fibers of all institutions be it in the private or public sector of the political economy. It actually dictates the developmental trends, shapes or the real topography of the political landscape of all polities within the global community. Its operational tool- (money)- has been variously, in euphemistic context, described as the "root of all evils" on the one hand, and, as the "conqueror of all evils" on the other hand, meaning, that, whatever money could not do, will be permanently left undone.

The eulogies of money as the principal components of finance are not mere flukes but real promoters of its indispensability to the economic survival of mankind and its multiplier effects on other aspects of man's systemic existence, a combination of which calls for its proper sourcing and management particularly within the public sector of the political economy where Government as the employer and provider of public goods and services holds the sway in terms of the authoritative allocation(s) of the scarce societal values and determination of who gets what? When? Where? How? and why? particularly at the local level.

Given the foregoing, and, the fact that, the goods and services that government provide are not costless, it is innocuous to argue that the issue of public finance, particularly, as it concerns the healthy relation of revenue with expenditure is crucial to the success or otherwise of any government and the prosecution of the *raison-detre* of its existence within any polity of the world.

This relation of revenue with expenditure, in economic parlance, connotes fiscal policy and, it refers to the use by government of tax and spending practice to influence economic activity aimed at avoiding fiscal stress or fiscal crisis through a balanced budget and its neutral effects on total spending. In fact, fiscal policy as the sociological foundation of government or state finances is usually implemented by the government either through built-in stabilizers or through discretionary changes in taxes and /or expenditure. its main concerns are "to discover the principles governing the volume and allocation of state finances and expenditures and, the distributions of the tax burden among various economic classes" within the political system/economy.

It should be stated at this juncture, that we are not unaware of the various disputations which the issue

of fiscal politics had generated since the major work of the German Marxist Rudolph Goldshied, - (founder of the contemporary science of fiscal politics)- appeared in the second decade of the twentieth century and, since the work of Joseph Schumpeter, Ralph Turvey, Richard Mustgrave and the Keynesian Ersey Domar to mention only a few (O'Connor, 1973). However, the disputations are not really germane to our focus in this paper. Instead, we are concerned with the analytical by-product of the disputations, which among others had shown that:

As government expenditures come to constitute a larger and larger Share of total spending in ... capitalist countries, economic theorists and, (Government or Government functionaries) who ignore the impact of the state budget do so at their own peril (Musgrave and Musgrave 1973).

Public finance as a subject matter of inquiry and, its relevance to the provision of national and local public goods had, as could be discerned from the argument above gone through various intellectual metamorphoses over the years. In the period of the classical economists such as Adam Smith, J.S. Mill and Ricardo, portion of write-ups on economic theory were dedicated to limited discussion on public expenditure, taxation and public debts. Some of these write-ups emphasized the effects of various taxes and in the case of Adam Smith, some principles of taxation, vis-à-vis the issue of public goods at all levels of the political system (ibid, and O'Connor op cit, 1973). In fact, as far as the classical economists were concerned, we can say that, there was the recognition of the division of the subject matter of public finance into its revenue, expenditure and debt aspects although in a rudimentary form within most polities of the global community.

Neo-classical economists of the Alfred Marshal era played down the discussion of public finance as part of the mainstream of economic theory thereby necessitating the development of an independent theory of public finance by the later generation of economists among whom were Bastable and Dalton who published the pioneering books on public finance in 1892 and 1922 respectively (Ibid; Lipsey and Sparks, 1976; Boreham and Leftwich, 1971). Dalton in his book defined public finance as a field of study which is concerned with the income and expenditure of public authorities and with the adjustment of one to the other in the course of the determination of who gets what? When? Where? How? and Why?

The major difference between these books of public finance and the classical textbooks on economic theory is the increased recognition of the right of the expenditure as well as the revenue sides of public authorities to appear in any treatment of the subject of finance of, and by government. However, most of these

textbooks concentrated mainly on knowing specifically the effect of various tax and expenditures but, due to the advent of Lord Keynes general theory and Pigeon's public finance, it has now been fairly recognized that the discussion of the effect of a particular taxes and government expenditure is only part of the subject matter of public finance and that any concrete treatment must include a full discussion of the influence of government and its fiscal operations on the level of overall activities and employment. This is why it has been noted that, government is a unit and must be considered as the subject matter of the public finance. It equally explains why it has been argued that public finance studies the economic activities of the government as a unit, and their effects. The public sector is that sector of national activities that represent the government as against the private sector¹. This sector narrowly defined, may include only the executive, legislature and the judicial arms of the government at the horizontal level with the armed forces police, paramilitary and other administrative arm on one hand, and, at the vertical level on the other hand.

In modern times, there are many ways in which one can set out the contents of the subject matter of public finance. While it can be safely said that it involves both micro and macro aspects and that the micro element in turn involves both matters of resource allocation and of the distribution of income, consumption and wealth, one can also say that it embraces consideration of public expenditure, public revenue as well as the proper and efficient control of public funds. In fact, the proper control of public fund will be efficiently done through proper budgeting and implementation by the policy makers in formulating the appropriate policies in this regard.

Using the foregoing as a premise, one will not be wrong to say and conclude that public policies formulated would not be meaningful, effective and efficient if the financial resources needed to transform them into concrete and practical realities are not available or made available to the respective tiers of government or, if the lower tiers are continuously made to be financially dependent in contemptuous disregard for the constitutional stipulations and allocation of functions among the three tiers or vertical organs of government. And, the combination of the foregoing, show that, regardless of the geo-political location of the country within the global political community, the issue of finance relative to its sourcing and prudent management vis-à-vis the functional performance of public institutions cannot be taken for granted because, as once noted: "whether it is private or public, no organization can function effectively without adequate finance (Aghayere, 1997). Thus, the issue of finance particularly as it concerns how government/officials can find "less expensive ways to provide services continues

to be problematic. This has been particularly so looking at the ever-increasing rate of demand on government amidst constant reduction in the payment of taxes by the citizenry coupled with cutbacks in financing by federal government and deliberate avoidance or evasion of such payments particularly in the developing polities of the world, Nigeria inclusive (Johnson and Walzer, 1996).

III. THE CONCEPT OF DEMOCRACY

Democracy as a form of political organization, like other concepts of its calibre, has not been easy to define without ideological equivocation (Akindele and Obiyan; 1996:84, Akindele and Olaopa; 1997:5, Akindele, 1995b; Akindele and Ajila, 1992:85-86; Akindele, 1992 and Akindele, 1993). The major problem in this area is that of ideological sectarianism vis-à-vis the nitty-gritty of democracy as a form of political governance hence, as Olowu (1995, Op Cit, 2) once opined, democracy as a "concept of governance has become all things to all men".

This notwithstanding however, from a concrete perusal of the tomes that have been written on it by scholars of repute, it is clear without equivocation that democracy had its first appearance in the fifth century B.C. This followed its coinage by the great historian-Herodotus. This historical initial effort catalyzed the genesis of democratic ideas in antiquity (Akindele, 1987).

Democratic ideas in antiquity combined two Greek words, "demo", meaning people and "Kratein" meaning the rule. Thus, the original meaning of democracy was the "rule of (by) the people". At this time, Herodotus included among its specific features, "equality before the law and popular deliberations" (Akindele, 1987:41).

Subsequent Greek thinkers like Plato and Aristotle did not look with favour upon democracy (ibid). While Plato's attitude was decidedly hostile to democratic ideas, Aristotle accepted the ideas with severe qualifications (Rejai, 1967:2). This explains why ancient democracy did not presuppose equality of all individuals. In it; existed the prevalence of slavery and, a minority of the populace had no political rights. Athens, the greatest of the city democracies, limited its franchise to the native born citizens (Funk and Wagnalls).

Greek discussion of democracy was followed by Rome's contribution to democratic ideas and government in antiquity. The hallmark of this contribution was Rome's development of the "idea of constitutionalism" and her emphasis on laws as the system of norms binding on both the "rulers" and "ruled" (ibid.).

However, the civilization of antiquity collapsed after a while. This collapse, and the then increasing

predominance of religion over all aspects of life led to the evolution of medieval democratic ideas. More interestingly, the existence of the Christian religion, which emphasized the rights of the underprivileged and equality of all men before God contributed to the development of democratic ideas in the medieval period. In addition, most of the Christian ideas stressed the notion of a "moral law of nature", and the quest for a universal society.

The medieval period was followed by the Renaissance which furthered optimism with regard to the future of man through its emphasis on the emancipation of man from medieval ties (Rejai, op.cit. 10-12). The core of the renaissance was the discovery of man and the emphasis on individual self-expression, self-realization, glory and fame (Ibid; 11).

After the renaissance era came the 17th and 18th centuries when John Locke and Jean Jacques Rousseau in addition to Thomas Hobbes popularised the concept of the "Social Contract (Ibid; 11), which may be said to be the most rational of all the theories about the democratic origin of states and civil government (Khan et al 1972; 27, Baker, 1969 Akindele, Obiyan, and Owoeye, 1998, Akindele, Obiyan, Owoeye, 2000; Akindele 2002).

Even though, many obstacles riddled the historical stages of democratic ideas, it gained ground in the nineteenth century when "every important Western European monarch started to adopt a constitution limiting the power of the crown and giving a considerable share of power to its people" (Funk and Wagnalls, op.cit p. 2655). This period witnessed the various elaborations of democratic theory by people like Abraham Lincoln, Thomas Jefferson, John Stuart Mill and Alex de Tocqueville. In short, the historical background of democratic ideas as outlined up to this point is what sets the stage for what is today known and called democracy.

Many normative definitions of democracy had been given. Their general focus had been on value and norms of society. Empirical definitions of democracy which focused on political reality had also been given. While the normative definitions focused on shared beliefs and attitudes, the "normative-empirical" definitions combined empiricism and normative aspects of society.

The normative definition of democracy was variously approached by people like Thomas Hobbes, Jean Jacques Rousseau, John Locke, Thomas Jefferson, Abraham Lincoln and John Stuart Mill. This explains why Thomas Hobbes, in his explanation of the social contract and its consequent by-product (state), treated the solitary, nasty, brutish and alienating state of nature as the catalyst for the volitional collective agreement - social contract - between men.

On the same token, Rousseau, in his work, identified people's surrender of "natural rights" for "civil

rights" as the basis of the emergence of a social contract which created the general will of the people (Khan et. al., op cit 27-28). The creation of the general will through the social contract in Rousseau's view resulted in the existing state of nature when men were limited by their individual incapacities for self governance.

In addition to Hobbes and Rousseau, John Locke also theorized about the concept of social contract. However, unlike Rousseau's views of the individual's incapability, John Locke believed that life in the state of nature was pleasant, but men were hampered by the absence of any socially recognised authority to adjudicate and settle disputes and conflicts between them hence the need for democratic government (Ibid. p. 20)

As for John Stuart Mills, he believed in the welfare of the individual, as well as individual liberties. Writing on Democracy and liberty, he maintained that the only way power can be, or, should be exercised over any member in the society against his will, is when it can be established that, such individual intends to injure, or, do harm to other (Rejai op.cit 77). He further emphasized the notion of liberty within the framework of representative government. Along this analytical plane, argued, Awa (1997 op.cit:7, Akindele, 1993; Akindele et. al., 1998); Schumpeter (1955) defines democracy as:

the institutional arrangement for arriving at political decision, in which individuals acquire the power to decide by means of a competitive struggle for the people's vote.

Due to the nature of their reasoning, Rousseau and other theorists (e.g. Lincoln) mainly concerned with the welfare of the community as a whole, are classified into the "collectivistic school of thought", while John Locke and John Stuart Mills are classified into the "individualistic school" relative to the emergence of democratic system of government which emphasizes equality and liberty of men.

Representative democracy has been variously defined. In his book, Democracy, Burns (1935, 29-46) defined representative democracy as a system whereby " all (i.e. people) elected a few to do for them what they could not do together". On the same token, John Stuart Mill concentrated a significant portion of his writing on representative democracy. While accepting the desirability of equal participation by everybody in the affairs of the government, he nevertheless claims that, it cannot be realized. Instead, he argued that representative government is the perfect form of government (Mill, 1962: 73-74). But, he further argued that, for representative government to be democratic, it must be accompanied by universal adult suffrage, free elections, short terms of office and individual liberty. Without these things, any government will, in Mill's view, cease to be democratic.

Contemporarily, and, in line with the “fight against system of economic exploitation, political repression, cultural oppression” and, their accompanying “moral, political, economic and social decay” (Nzongola-Ntalaja, 2001), other scholars have increasingly paid attention to the issue of democracy and its propensity for good governance (Ade-Ajayi, 1982; Nzongola-Ntalaja and Lee, 1977; Omoruyi, 1993; Held, 1987; Olowu, Soremekun and Williams, 1995; Olowu, Williams and Soremekun, 1999; Wunsch and Olowu, 1990; Sartori, 1987; Olowu, 1995; Joseph, 1987, Chabal, 1992; Hyden, 1980, 1999; Hyden and Bratton, 1992; Olowu and Erero, 1997; Akindele and Ajila 1992, 1995, Akindele and Obiyan, 1996, Akindele and Olaopa, 1997, Enyinla, 1998; Bello-Imam, 1997; Obadan, 1998, Akindele, 1998, Peter Anyang Nyong, 1987). In fact, this explains why Olowu et al (1995: IX) once opined that “democracy constitutes both the main buzz-word and activity of these times” in most polities of the world.

According to Nzongola-Ntalaja (2001) “democracy is a universal form of rule” which, even though, “may have variable manifestations in different historical and social settings”, have such manifestations tied together by a common thread”. Democracy in this sense; according to him, refers to “three basic ideas”:

- *Democracy as a moral imperative, in the sense that it represents a permanent aspiration of human beings for freedom, for better social and political order, one that is more human and more or less egalitarian.*
- *Democracy as a social process, in that it is a continuous process of promoting equal access to fundamental human rights and civil liberties for all and,*
- *Democracy as political practice or a mode of governance based on the principles of popular sovereignty, the rule of law, accountability, participation and alternance (meaning leadership renewal or change) (Ibid).*

In his contemporary contribution to the concept of democracy, Olowu (1995:16) opined that “democratic arrangement constitutes an approach to connecting the rule-ruler-ruled relationship” which forms the core of governance. This probably explains his definition of democracy as:

a system of governance that underscores the plural nature of politics and hence gives recognition to the diversity of social forces in any political community.

On the same token, Sartori (1987:34) had earlier claimed that:

Democracy exists when the relation between the governed and the government abides by the principles that state is at the service of the citizens

and not the citizens at the service of the state; that the government exists for the people and not vice-versa

Olowu (1995:16) re-echoed this position when he later asserted that “the bottom line of a democratic regime is that, it serves the citizens rather than the other way round” hence, as Ejituwu (1997) once claimed that “power resides with the people and, in a normal democratic situation, it is transferred to the leaders by a process of election”.

In putting democracy into a proper perspective as a mechanism for enhancing people’s right to participate in making the decisions that affect them, Imam (1991) argues that:

Democracy must include the right of people to have their own aspirations and programmes, not only in political life, but also in economic, cultural, religious and other aspects of life. In other words, democracy includes ending the criss-crossing networks of oppression, exploitation and discrimination.

This position is supported by Omoruyi’s (1993) observation that:

today, democracy has certain known principles: participation, pluralism and restraint on authority and, (that), these principles are in turn associated with other terms: electoral systems, basic problems such as freedom of expression and association, guaranteed human rights, pluralism, public contestation, constitutional framework. All these tend to conjure for democracy, identical meanings, ideas, institutions and habit.

This explains why Obadan (1998:24) opined that “democracy and good governance (government) have, in recent years become increasingly important for efficient economic management and development”. It equally explains Omoruyi’s (1993) position that “both democracy and good governance are necessary preconditions for development and, should therefore, be incorporated into the political systems” particularly in the continent of Africa.

In his contribution to the current global relevance of democracy Held (1987), noted thus:

Nearly everyone today says they are democrats no matter whether their views are on the left, centre, or right. Political regimes of all kinds for instance, Western Europe, the Eastern bloc and Latin America claim (or, are claiming) to be democracies. Democracy seems to bestow an aura of legitimacy on modern political life; rules, laws, policies and decisions appear justified and appropriate when they are democratic (and representative of all interests without discrimination within the polity) (Emphasis mine).

This being the case, we would define democracy as a system of government through which representatives are periodically elected by the qualified adult voters to be responsible for directing and deliberating on the affairs of the state on behalf of the electors. As herein conceptually elucidated, democracy emphasizes the need for equitable governance of men without non-challance for the essential need of any group within the society regardless of administrative or bureaucratic prescriptions.

IV. CONCEPT OF GOVERNANCE

Like most concepts of its kind, the concept of governance due to its complex weaving of “economic, political and social aspects of a Nation” (Shehu 1999), has not been amenable to easy or simplistic definition. In other words, the concept has not been an exception to the volatility and eclecticism for which the disciplines in the Social Sciences have been globally noted.

This explains Esman’s (1997:1) claim that “no two political scientists would agree on what the concept of governance is or what it means”. In fact, as Hyden (1999) once noted, “only few authors (have) define(d) it (the concept of governance) with a view to serving analytical purpose” hence, “governance as a concept has not been extensively used (or defined) in the political literature until very recently when it gained currency” (Nkom and Sorkaa, 1996).

This notwithstanding, as Hyden (1999:24) once argued, “the concept of governance has come to occupy a more prominent position in the discourse of international development”. If this is correct or, should be taken to be correct, the question needs to be asked that: what exactly or actually is governance?

World Bank (1989) defines governance as “the manner in which power is exercised in the management of a country’s economic and social resources for development”. According to the World Bank (1993), governance has three dimensions. These dimensions which, Eyinla (1998) equally noted are: “the nature of political regimes; the exercise of authority in the management of social and economic resources and, the capacity of government to design and implement policy and to discharge its functions”.

These dimensions were specifically identified and concretely elucidated by Olowu and Erero (1997) who both conceptualized governance as relating to the “rule-ruler-ruled relationship”. Specifically, Olowu and Erero (Ibid) identified the three dimensions of governance in the context of “rule-ruler-ruled relationship” as inclusive of “functionalism, “structuralism” and “normativism”. According to them, functionally, governance deals with “rule-making, legitimization, and enforcement” while it structurally comprises three distinct institutions: the “ruler or the state”, the “ruled or the society” and, the “rule of law”.

In this regard, Olowu and Erero (ibid) viewed governance as the “relationship between state and society institutions”. In the same vein, they claimed that “normatively, this relationship highlights the values associated with good governance”. These values according to them include: “transparency, organizational effectiveness, accountability, predictability, legitimacy, popular participation and plurality of policy choices”.

Within the same context, Boeninger (1992) defines governance as the ‘good government of society’. According to this scholar, governance has three dimensions: political, technical and institutional. Nkom and Sorkaa (1996) synopsized the interrelatedness of these dimensions thus:

The political revolves around the commitment to exercise authority or public control in a just, legitimate and rule oriented fashion. The technical concerns issues of efficiency, competence or the capacity to manage public affairs effectively to solve problems, and to produce good results in resource mobilization and public management. The institutional involves options, choices and growth – enhancing activities by the public while ensuring honest or good conduct on the part of the public officials.

In the same vein, Landell-Mills and Serageldin (1992) argued that governance encompasses two interrelated dimensions: political and technical both of which consist of the government’s “will to govern well and the capacity to efficiently and competently handle public management”. Governance, according to Gould (1972) refers to the act of exercising control over others, inducing others to behave in specified ways as required by law. It is “policy making and policy execution regulated by systems of law and guidelines which are segregated into specific operations to achieve specific national objectives (Shehu, 1999:1). To Brautigam (1991) and Ikpeze (1999:73), governance connotes “the exercise of power and authority in both political and economic spheres”. Thus, as Ejituwu (1997), argued, “governance implies the exercise of power by a person or group of persons for the benefit of the populace” because, as he equally later claimed, it is through governance, that “the government in power dictates the form of relationship it establishes between it and the people as well as the goal of the state in economic, political and social terms” (Ibid).

Implicit in the foregoing conceptual analysis of governance is the fact that, the latter connotes “the use of political authority and exercise of control over a society and the management of resources” (Wai, 1995). Hence, according to Obadan (1998:24), governance - (in this sense) – includes:

Institutional and structural arrangements, decision-making processes, policy formulation, implementation, capacity development of personnel, information flows, and the nature and style of leadership within a political system.

In his contribution to the conceptual discourse on governance, Idowu (1998:74) had this to say:

Governance refers to the functions undertaken by a government maintaining a unified state, defending its territorial integrity and running its economy... It (equally) means the effective and efficient functioning of government towards securing the well-being of its citizens.

Jega (1999:101) analysed the concept of governance in relations to the "person entrusted with political power and authority". In this regard, governance according to him, involves the following:

- Responsibility and responsiveness in leadership and in public service;
- Accountability in the mobilization as well as in the utilization of resources;
- Discipline, effectiveness and efficiency in handling public (as well as personal) affairs;
- Selflessness and impartial service to the people; and
- Popular participation and empowerment of the people in the conduct and management of their common affairs (Ibid).

For governance as the "duty of government to see to the orderly and stable management of the economy" (Ukpong, 1999), to have the foregoing attributes and, be effective, efficient and beneficial for democratic political arrangement, it has to be good. This is more so, since we can, as well, have bad governance.

V. BAD GOVERNANCE

The possibility of bad governance could be said to be what the World Bank had in mind in 1989, when it began to dichotomize between good and bad governance by "advocating a political reform approach to government as a way of ensuring positive economic growth" (World Bank, 1989, Idowu, 1998).

In fact, the World Bank (1992) identified the features of bad governance as follows:

- Failure to make a clear separation between what is public and what is private, hence a tendency to divert public resources for private gain;
- Failure to establish a predictable framework for law and government behaviour in a manner that is conducive to development, or arbitrariness in the application of rules and laws;
- Excessive rules, regulations, licensing requirements, etc, which impede the functioning of markets and encourage rent-seeking;

- Priorities that are inconsistent with development, thus, resulting in a mis-allocation of resources;
- Excessively narrow base for, or non-transparency, decision-making.

This explains Obadan's (1998:25) characterization of bad governance as a system dominated by "ugly problems like pervasive corruption, lack of public accountability and "capture" of public services by the elites among others".

VI. GOOD GOVERNANCE

It is decipherable from the chronology of the discussion in this paper so far on the concept of governance, that, the issue of the latter (i.e. governance), its goodness and utility to mankind cannot be taken for granted without severe consequences. This is particularly so, in that, as Ogunba (1997:1), once noted "the way a people are governed is of paramount importance in determining the quality of life of the people". It is equally more so, if as Esman (1997:1), opined, "governance is a process that requires a viable authority" through which "the leaders are expected to exercise the power that resides with them in the interest of the state" (Ejituwu, 1997 op cit: 37).

The need for good governance is not far fetched looking at the fact that:

If governance is arbitrary, oppressive and capricious, the collective psyche of a people can be damaged and individuals within the community can suffer various forms of disorientation. If, on the other hand, governance is open, democratic and humanistic, a people can experience a sense of rejuvenation and fulfilment which can lead to highly positive achievements (Ogunba 1997 op cit: 1).

This explains Obadan's (1998:39) position that, "it is the responsibility of citizens to demand good governance" because "it (i.e., good governance) may not be forthcoming from the political leaders without prodding".

Commenting on good governance, Esman (1997:1) argued thus:

before governance can be considered good, government has got to be effective. It must first command the respect and allegiance of the people over whom it exercises governance and, must satisfy certain basic collective needs.

He went further to identify some minimal elements and/or essentials of effective (good) governance as inclusive of: "provision of security for the people", "defence of the territorial borders of the state", "protection of lives and property", "enforcement of laws to enhance predictability" and, "economic

development". According to this scholar, "governance requires the ability to ensure the wherewithal of sustained government". He equally asserted that "effective (good) governance requires that public authority be able to raise the revenues necessary to pay for services that must be provided". The essence of this argument is that, "effective governance must be able to make possible the performance by the state of certain basic services" – transportation, communication, education and health services – "relatively cheaply and reliably" (Erero, 1996, Esman Ibid).

This is more so, since effective governance means the capacity of the state, through its power of determinism or, authoritative allocation of scarce critical societal resources – to deliver the basic necessities of life to the governed and, equally "facilitate the process of economic development".

These lines of argument tally with those of Obadan (1998:25) and Amoako (1997:10), who have posited that:

good governance implies efficient and effective public administration, good policies and sound management of natural resources. It calls for the ability of a state to anticipate challenges to its well-being, provide core services with people and then argument these services, act as a catalyst of change, and guide the various forces in a society toward harmony (and national development) devoid of ideological imperialism and multi-dimensional genocidal tendencies) (Emphasis mine).

Pursuing the same line of argument, Obadan (Ibid), further claimed that:

Good governance implies ruling on the basis of equity and social justice, and an end to corruption, nepotism and political manipulation of public institutions. Only when citizens have the belief that their government operates on their behalf, in an open and accountable manner, will government be able to obtain their willing co-operation in, for example, mobilizing resources for development.

Driving home this line of argument, Obadan (Ibid: 34), emphasized that, through good governance, a government should be able to effectively perform, among others, the following tasks:

- Establishing a foundation of law;
- Maintaining a non distortionary policy environment, including macro-economic stability;
- Investing in basic social services, infrastructure,
- Protecting the vulnerable group in the society; and
- Protecting the environment.

Other scholars have considered good governance vis-à-vis the raison d'être of statehood in this manner as well (Kaufman, Kraay and Zoido-

Lobaton, 1999; Corkery and Bossuyt, 1990; Healey and Robinson, 1992, 1994; Bello – Imam, 1997; Ayo and Awotokun, 1996, 1997; Nkom and Sorkaa, 1996; World Bank, 1989, 1992, 1993). These scholars' works on the concept of good governance treat the latter as a system of rulership that is devoid of political expediency and antidemocratic political ends. It is deducible from their works that, good governance stands for dignified existence of all political animals in democratic political settings within the global political community. According to Obadan (1998:24) "good governance consists of five fundamental elements". He listed them thus:

- Accountability of government officials (political leaders and bureaucrats) for public funds and resources;
- Transparency in government procedures, processes, investment decisions, contracts and appointments. Transparency is a means of preventing corruption and enhancing economic efficiency;
- Predictability in government behaviour. This is particularly critical to the carrying out of economic transactions between individuals and in taking investment decisions: governments and public institutions should not be capricious in their behaviour and actions;
- Openness in government transactions and a reliable flow of the information necessary for economic activity and development to take place. Without information, rules will not be known, accountability is low, and risks and uncertainties are many. With these the cost of committing capital is also huge. An open system should, thus, be encouraged to release information to stakeholders and promote dialogue among the people as well as ensure their active participation in the socio-economic development of the country.
- Observance of the rule of law must be adhered to by government and its citizens; this means that governments and institutions should be subject to rules and regulations which are understood by everyone in the society (Ibid).

The foregoing put together, undeniably points to the fact that, there is a relational umbilical cord between governance and democracy. In other words, it points to the fact that, there exists a significant degree of relationship between the two.

VII. THE RELATIONSHIP BETWEEN DEMOCRACY AND GOVERNANCE

From the discussion of the concepts of democracy and governance within the context of this paper so far, we found it innocuous to contend that, the

relationship between the two vis-à-vis the governance of men and/or the relational thread between the “ruler” and the “ruled” within most political systems particularly, the democratic polities of the world, is self evident. Without gainsaying, it is deducible from this discussion and/or analysis that both concepts constitute the traditional and contemporary flashpoints, which cannot but provoke the mind-set of the elites and the laymen in equal measure. The concepts are both fundamental and inalienable vis-à-vis the socio-political and economic systemic existence of all human beings within the various if not all polities of the world today hence, as Obadan (1998:39) argued, “when democracies are working well, they tend to create strong incentives for accountability, good governance and development.

Concretely put, however, we would like to contend that, the relationship between democracy and governance vis-à-vis the fortunes and/or misfortunes of the larger citizenry could actually, in the real sense of it, be better appreciated, determined and analysed within the context of the evolution of most if not all polities of the world over time. This is particularly so if as Hyden (1995:58) once opined, “no society escapes its past” and, if “there is a definite past dependency” that “bears on the present”. It is equally more so if “building democracy is not an exercise that starts from a clean state” (but), on the “ruins of the past order”.

The political history of most African states (particularly Nigeria) with respect to the issues of democracy and governance becomes relevant in this regard. For example, as Esman (1997:2) once argued:

most african states took over from centralized and unrepresentative colonial ethnic and religious separatism – tribalism – and become victims to centrifugal aspirations of ambitious politicians speaking in the name of ethnic, religious and regional minorities.

Government (in Africa) at this time was not based on the consent of the governed and, the latter had no voice in choosing their leaders who were not really accountable to them. Joseph’s (1987) study of prebendalism in Nigeria and, his “argument that the rulers in Africa are unable to act independently of the community they serve” echoed this (Hyden, 1999). This explains why Hyden (Ibid) once claimed that “the state in Africa failed to live up to the expectation people had in them in the first two decades of independence”. In fact, as Nzongola-Ntalaja (2001) noted, this was the case, because the leaders at that period of time were “more interested in advancing their own narrow class interest whose realization require authoritarian methods of rule and neglect of the general welfare”.

This trend, the reasons for it, and, its consequences which, in part, catalysed the quest and struggle for alternative paradigm (democracy) vis-à-vis

the governance of the African people and, which has attracted the intellectual attention of scholars of repute - (See Migdal 1988; Chabal 1992; Hyden 1980; Rweyemamu and Hyden 1975) – were equally clearly put into perspective by Olowu (1995); Wunsch and Olowu (1990), Hyden and Bratton (1992), Hyden (1999), Olowu and Rasheed (1993), Dia (1993), Makinde and Aladekomo (1997), Erero (1996), Nzongola-Ntalaja (2001). Specifically, commenting on the disillusionment about the inherited legacy of state – based, monocratic or centralized political order adopted in Africa at the inception of independent democratic governance, Olowu (1995), claimed that:

the monocratic political order (which derives from the hobbesian notion/conception of the state) not only failed as a system but led to serious and in some cases disastrous consequences for the economy and people of africa.

These consequences include(d): wars, political violence, economic decline, systemic governmental corruption and, social and infrastructural decay.

This failure, according to Wunsch and Olowu (1990), Olowu (1995), Nzongola-Ntalaja (2001), was due to the “premature centralization” and, the “development of democratic process by fits and starts” (Akinkugbe 2001) due to over assumption of its political utility and relevance to the needs of the people.

This, consequently, led to the agitation for democratic political change and good governance in most African states, Nigeria inclusive (Nzongola-Ntalaja, 2001). The spontaneous angry reaction, civil disobedience, demonstrations by Nigerians following the annulment in 1993 of the June 12, 1993 presidential election is a case in point. The insistence then by Nigerians on their political preferences (accountable democratic governance) couldn’t but have been progenized by the attractiveness of the undercurrents of democracy as a form of political organisation that had long remained a mechanism for cohesion, peace and security within and across nations and, their determination to achieve the deannulment of the election.

This could be argued to have been largely so because, the annulment, borrowing the language of Schmitter (1994:57), revealed the “unprecedented challenges”, “serious dangers and dilemma” of modern democracy in the 1990s and beyond. The annulment perfectly fits within the parameters of “authoritarian tutelage” and its assumed efficacy by entrenched Autocrats, Monarchs, Dictators and Nativists. It was actually a negation in Nigeria, at that time, of what Gyimah – Boadi (1994:75) called “the apparent rebirth of political freedom” because, it dashed the democratic hopes of the Nigerians and general supporters of democracy all over the world prior to the

commencement of democratic governance in Nigeria in 1999.

Democracy as we come to know and think of it today, to be meaningful as a mechanism of governance, it has to encompass the elements and/or essentials of (good) governance and, it has to be brought to bear in terms of practical conduct of the business of governments most especially the budgetary process as it affects public finance and/or spending. This leads us to the discussion of the concept of the budget and its processes.

VIII. THE CONCEPT OF BUDGET

The budget is a financial statement that sets out the estimate of expenditure and revenue of a government or an organization for the coming year. It is a "mechanism through which subunits of government or any organization bargain over goals, make side-payments, and try to motivate one another to accomplish their objectives (Wildavsky, 1976). Thus, it is referred to as a political document that involves bargaining between various sectors of the political economy. It is a "planning device" used for the translation of "present scarce fiscal and human resources in the public sector into future government goal and programmes" (Ibid.). It is a coordinating device used as a tool of fiscal policy in public administration. Thus, serving as "a legal document that provides a vehicle for fiscal controls over subordinate units of government by the politically elected representatives of the people" (Ibid.). It constitutes one of the policy-nerve centers of government's response to the political environment in terms of authoritative allocations of scarce societal values. The political view of the budget sees it less as a tool of public management and much more as a part of the general social decision-making process in which various participants, clientele groups, agencies and the council of economic advisers combined to determine who gets what? Where? When? How and Why?

IX. PROBLEMS OF THE BUDGETARY PROCESS IN NIGERIA

The rationality of the budgetary process and its political utility has been variously taken for granted in Nigeria over the years. This has been largely so because Nigeria is a place where unreasonable and sentimental extra-budgetary spending has become a way of life. It is a fact of history that most of our leaders in Nigeria in the past and even, up till now are internationally acclaimed as "father Christmas" in terms of emotional or primordial extra budgetary spending. In Nigeria, in most instances, donations have been made by our Leaders here and there even to questionable and dead organizations and persons. In fact, in Nigeria the budgetary process has been taken for granted by all its

regimes and /or governments in power without regard for its indispensability to the attainment of national goals and good governance devoid of financial insolvency.

This way of life as it relates to the budget as a whole is very disturbing. There is the need to respect the budget as a tool of national fiscal control. It is our belief that, it is after the recognition of the budget as the only translator of financial resources into human purposes that, its sectoral allocation could be specifically analyzed in terms of adequacy or otherwise, because once the whole is disregarded as we are now used to in Nigeria, it would be meaningless to dissipate energy on its components.

Our contention here, is grounded on the fact that, in Nigeria, emotional extra budgetary spending by Nigerian leaders at national, state and local levels has made it impossible for the past budgets to perform their predictive functions for the Nigerian economy despite their typifications as "budget of hope" "budget of reconstruction", "budget of determination" and "budget of consolidation" among other terminologies. These problems, apart from those associated with the undemocratic nature of the military regimes when they existed in Nigeria, are more pronounced during the democratic dispensations the nation has had so far due to Executive-Legislative rifts.

The Legislative and Executive organs of government as key decision makers on the budget have not been really able to perform their respective functions in the budgetary process due to the unwarranted problems of role and powers misconception and flexing of political muscles which have been to the disadvantage of the citizenry over the years. In the process, the issues of funds, its allocation and control have been expediently politicized. It appears that both actors in the budgetary decision making at all levels of the nation's political landscape (local, state and federal) do not really understand their roles, powers and, limitations. In most cases, these political actors (the Legislators and the Presidency) had, in the past and, even at present abused the system of democratic governance to the extent of using the mandate freely given to them by the citizens as a device for settling expedient political differences between and among themselves. These political gladiators have in most cases, abused the provisions of Chapter V, Sections 80-89 (for the National Assembly) and Sections 120-129 (for the States Assembly) and, Chapter VI Sections 162-168 (for the Federal Executive) of the 1999 constitution of the Federal Republic of Nigeria as they affect the powers and control over public funds or public revenue.

These respective allocated constitutional powers have not been dispassionately used in most cases by the affected organs of government. None of these organs can actually be exculpated from these abuses. In most cases, the Executive arms at the

National and state levels have been subjected to avoidable trauma by the legislative arms. The Executive arms are sometimes asked to seek approval for projects in all ramifications even when such projects have already been approved in the budget(s). This attitude is untenable in the sense that such unrestricted policing may lead to redundancy and double approval for some programmes/projects. Attachment of too much importance to words like “ratification”, “authorization”, “approving”, “ensuring” etc by the lawmakers in some cases without the expected understanding of the fact that these words are only meant to provide for a balance of power in the nation’s democratic landscape are contributory factors to these problems.

It is important to stress the fact that the lawmakers’ ambiguous uses and interpretations of these words and words like “vetting” and “monitoring” as synonyms for the word “approval” are parts of the causal factors of these problems. The constancy of these problems within the Nigerian political space once led to an observation that:

Monitoring is the appraisal of performance which takes place during various stages of execution....the primary motive of budget monitoring is to assess as the implementation progresses, the degree of the achievement of original objective with a view to correcting any negative variance (and, as such, it does not call for fresh or any approval) (Adelowokan 1991).

Given these, there is the need to respect the fiscal requirements of the budget. The first thing the government should do in this respect is to imbibe the etiquette of fiscal process as it relates to budget’s implementation. It has to do this to survive economically because, whenever the budget is idiosyncratically tampered with by a way of disregard for fiscal requirements, it becomes impossible for it to serve its purposes of (i) a planning device for translating present scarce fiscal and human resources in the public sector into future government goals, (ii) an economic document (iii) a tool for fiscal policy and (iv) a tool for internal co-ordination and efficiency in public administration. Not only this, such a spending orientation, usually takes for granted the log rolling (competition or lobbying), compromise and bargaining involved in the determination of the current priorities of the nation. While doing this, the sectoral allocations of the budget should be respected and money should be disbursed in line with it rather than through a fire-brigade approach.

The subject-matter of budget as synopsis above has long been constantly mis-conceptualized in Nigeria by our leaders and/or public officials through their proclivities (among other things), for shabby political goings-on and putrid conducts which caused incalculable economic problems and fiscal stress at

various points of the nation’s history and, which can be said to have been largely due to non participatory nature of the budgetary process. In fact, it can be reasonably argued to some extent that the management of fiscal stress in the Nigerian public sector has not been properly done hence, the constant turbulence in the sector and the whole political economy’s landscape over the years. Without any gainsaying, the constant languid attitude of the Nigerian state to her budgetary process and its provisions over the years remains one of the major causes of fiscal stress in the nation’s public sector.

This has to stop for her to resolve or be able to resolve the problems of her fiscal stress. Thus, there is need for her to make effort in this regard by inculcating the culture of participatory budgeting through real respect for the inputs of all relevant organs or units of the political process. This can be actually done if all the relevant political actors in the Legislature(s) and the Presidency/Executive(s) at all levels of the polity are truly committed to the consolidation of the gains of the democratic governance so far entrenched without misunderstanding and, misrepresenting the goals and relevance of the respective institutions/arms to which they respectively belong. This is particularly important because most of the problems disturbing the Legislative-Executive relations in the area of budgetary process as it affects the control of public funds/revenue can be reasonably traced to the misunderstanding of the constitutional provisions of the doctrine of separation of powers and its accompanying principles of checks and balances which are put in place to remove the possibility of one arm/organ unreasonably dominating the other.

This misunderstanding in Nigeria by our political actors has been largely caused by their misinterpretation of the demands of the principles of these doctrines in their practical political actions and inactions. Thus, there is the need for them at this stage of the nation’s democratic political development to know and understand that separation of powers and checks and balances are no mechanisms for settling personal/political scores as far as the issue of funds control and management is concerned.

The Legislative-Executive relations must not be coloured with unwarranted political cleavages to avoid the forfeiture of the requisite goals of democratic governance and their benefits to the citizenry. The Legislature and the Presidency must ensure without expedient political purposes that the Constitutional stipulations of their functions as fully documented in the 1999 Constitution of the Federal Republic of Nigeria are enforced with humane dispositions in conformity with the undercurrents of the theory of separation of powers and its accompanying principles of checks and balances. The Legislative arm must be tolerant and reasonable in the ways it makes use of the powers

constitutionally allocated to it while the Presidency/Executive must and should be reasonable and tolerant in its use of executive powers of approval and prerogative of mercy on issues of finance and other matters of National importance. The constant lateness of the Executive in sending the annual appropriation/budget draft to the Legislative arm must be avoided or discouraged while the Legislative arm's indulgence in transferring recurrent vote in the budget draft to capital vote in the guise of trying to better the lot of the citizenry must always be done with policy decorum where and if it cannot be avoided. Even though, the argumentative premise for this legislative function could be sometimes tenable, its repetitiveness without the requisite consultations may be dangerous and counter-productive. This is particularly necessary in order to be able to continuously avoid fiscal stress which is a state of budgetary stringency that is next to financial insolvency and /or fiscal crisis which occurs or would automatically occur whenever the revenue and expenditure flanks are running neck and neck and, which eventually breeds financial asphyxiation.

There is no doubt whatsoever, that the symptoms of fiscal stress can be found almost everywhere (today) in our governmental system. The areas where these symptoms are easily identifiable in most polities of the mixed-economy traditions include: national health insurance programme; national housing scheme, defense spending, transportation, electricity among others. These symptoms, in themselves, have constantly and, increasingly too, created points of stress in the public sector. And, such points have been identified to include:

- The methods used for setting priorities for government action and public programs.
- The methods used for taxation and revenue generation.
- The way public services are organized and public employees are compensated to produce services, and
- The methods used for scaling down and terminating public programs that are no longer of high priority (Ibid).

These symptoms can only be effectively dealt with through a much more participatory budgetary process devoid of constitutional strangulations or muscling among the relevant organs of government most especially between the Executive and the Legislative arms which are the most relevant in terms of the fiscal process and its relevance to the governmental or political process.

X. PARTICIPATORY BUDGETING AND THE NEED FOR IT

Participatory budgeting within the context of this paper refers to or is taken to mean a budgetary process

that is predicated on the values of democratic process and its accompanying toleration of relevant constitutional inputs without bitterness or constitutional strangulation. It is a process devoid of legal sophistry and other politically motivated bumps or obstacles put in place to ostracize any of the organs of the government at any stage of the budgetary process. It is also taken to mean a people oriented process that takes into consideration the plights of the citizenry and, their consideration as the ultimate custodians of the nation's sovereignty and, to whom those in government are accountable from time to time.

Given the issues raised in the immediate preceding section, it is the contention in this paper that there is need for the alleviation of fiscal stress through proper policy on public finance management. This type of policy is usually embedded in participatory budgetary system within our public sector today. However, the struggle for this alleviation as once opined (Ibid)' is more often than not usually conditioned by four facts of political life:

1. Most taxpayers believe that government programs are wasteful. As inflation and recession cause them to experience increased personal financial stress, citizens are more inclined to demand that their taxes be lowered, that government productivity be improved, and that waste in government be eliminated.
2. Few citizens and public employees are willing to voluntarily surrender government services and benefits they have come to expect and depend on.
3. Public officials are forced to make changes within a structure of laws, rules, procedures, and regulations (e.g., merit systems, line-budget items, and special boards, commissions and authorities) that limit alternatives, rigidify decision making and fragment authority. For the most part, these constraints were installed during periods of growth to control budget expansions and are limited tools for managing budget contractions.
4. Fine-tuning the finances and administration of public agencies and programs will not alone solve the larger problems of stimulating economic growth, but it may contribute-along with other government policies and private-sector initiatives-to restoring the economic growth rates of the (earlier periods).

From the discussion up to this point, it is clearly discernible that fiscal stress is a characteristic of the public sector – [particularly in the mixed economies] - that remains problematic. If this is so, there is the need to pose the questions that: How do we manage fiscal stress through the budgetary system? And, what do we do in the process? Answers to these questions among others are located within the context of the discussion on the relevance of participatory budgeting which forms the subject matter of analysis below.

XI. THE RELEVANCE OF PARTICIPATORY BUDGETING TO THE MANAGEMENT OF PUBLIC FINANCE

As variously stated in the proceeding sections of this paper, there is no doubt whatsoever that fiscal stress is a reality in today's world. Hence, finding the optimal strategy for its management becomes imperative for straight forward and right thinking nation-states. What should be done or, to do in this regard through participatory budgeting include:

- Identification of the causes of government's fiscal problems and development of a multiyear forecast of revenue- yielding capacity as well as that of the demand for its services.
- Development of a "list of priority rankings for all government programmes, projects, services and benefits so that high- priority items could be retained or augmented and low-priority items could be reduced or terminated.
- Designing of an integrated strategy to generate new resources, improve productivity, and ration services so that both revenue and expenditure sides of the budget could be neatly balanced (Ibid)

The foregoing should be done or embarked upon through democratic and participatory budgetary process in a country like Nigeria without the usual apolitical politicking which, hitherto, had permeated its approach to the problems of maintaining fiscal solvency in the past and, even, up till the present era of democratic governance of the fourth republic. Added to these, to be able to manage fiscal stress in a public sector like Nigeria, the government and its officials should and, must be prepared to clear the "underbrush of the ambiguity and/or habit" that may serve as obstacles to the making of tough decisions and designing of innovative solutions. The under listed questions (and provision of answers to them) are germane to the success of the government and its officials in their crusade against fiscal stress and its tension-soaked characteristics:

1. What activities are mandated? That is, what services and benefits are required by law? This question is intended to sort out activities that are "musts" from activities engaged in by habit or custom.
2. What activities can be terminated? This question focuses on activities that are not mandated and may have low public support.
3. What additional revenues can be raised? Where can user charges and fees be instituted and raised? Where can uncollected taxes be collected? What services can be sold to other government units? What grants can be obtained from the federal government, the state, or private sources?

4. What activities can be assigned to other service providers? This question helps identify services that can be shifted to other units of government, contracted out at lower cost, shared with other governments, provided by the private sector, or "co-produced" with client participation at lower cost.
5. What things can be done more effectively? This question addressed the broad area of productivity improvement. It should help generate alternative approaches to delivering existing services, changing organizations and using technological improvements to reduce costs.
6. Where can low-cost or no-cost labour be used? Where can positions be reclassified and downgraded? Where can tasks be simplified, paramilitary jobs be manned by civilians, and paraprofessionals and volunteers be utilized?
7. Where can capital investments be substituted for labour expenses? At a time when labour expenses comprise 70 to 80 percent of many agencies' budgets, labour-saving technologies can yield substantial savings; this question seeks to identify opportunities for such savings.
8. Where can information gathering methods be installed and improved? Good information can improve financial forecasts and account for the direct and indirect cost and the benefits of service alternatives.
9. Where can demand be reduced and services rationed? Because many public services are free, they are often squandered. This question addresses the possibility of using fees and other means (e.g., eliminating low-usage hours in some public services and smoothing out peak hours in others) to reduce demand and pare down the availability of some services.
10. What policies can help strengthen the economic base and promote economic development? This question addresses the link between economic development and government policies and underscores the importance of private-sector investment decisions for public-sector fiscal solvency.
11. What arrangements can be made to identify and strengthen the leadership of this process? This final question underlies all others. Without able leadership the process of guiding a government through a fiscal squeeze may turn out to be haphazard and self-defeating. Decision-making structures that facilitate interest aggregation and build consensus are likely to reinforce leadership and help ease the adjustment to constrained budgets (Ibid, 6-7).

These questions without doubt deal with the broad-management strategies required for effective coping with fiscal stress in our public sector. Hence, there is need for developing these strategies. And, putting our analysis so far together, we find it innocuous at this juncture, to ask the question that: to what extent have the foregoing strategies of managing fiscal stress in the public sector taken place or adopted in Nigeria? A concrete probing into this question forms the core of the discussion and / or analysis in the next section.

XII. BENEFITS OF PARTICIPATORY BUDGETING

There is no doubt that a nation like Nigeria or any nation at all, stands to benefit from the effective management of her public sector's fiscal stress through the process of participatory budgeting. Even though, some of these benefits have been variously touched upon and analyzed to some extent, in the proceeding sections of this, paper, relevant others are synoptically examined in this section of the paper.

Through effective and participatory management of her public sector's budgetary process, the Nigerian state will be able to meaningfully foster greater harmony among her political, economic and market choices and/or forces. This, in return will aid her capacity to reduce or clearly avoid political bankruptcy which Guy Peters and Rose (1980:34) described thus:

Political bankruptcy is an intermediate form of authority. It occurs when a government's overloading of the economy is no longer confined to an issue of effectiveness, to be resolved within conventional electoral and administrative institutions. It sets off "double trouble, undermining content while making citizens increasingly indifferent to authority. A politically bankrupt government has not made citizens dissenters or rebels antagonizing them, its ineffectuality limits the antagonism it can engender. Citizens withdraw their support from established authority without having confidence that any other regime would be better. Such a "broken backed regime" has its authority crippled rather than destroyed. Citizens may prefer the weakness of a bankrupt regime to the power of a coercive regime, but those who live under fully legitimate authority undoubtedly prefer government as they have known it to a political system in which government is ineffectual and indifferent to the individual norm.

The need to avoid political bankruptcy as articulated here-in, can only be appreciated against the pains of its consequences:

Political bankruptcy can occur, for, the overloading of resources encourages civic indifference. As government increasingly appears ineffectual and

also threatens conservative self-interest (i.e., the maintenance of take-home pay) individuals may be expected to adopt a ("Sauve Qui Peut" attitude. Instead of street demonstrations or television confrontations, indifference can be registered through inaction and avoidance (e.g., companies ignoring planning directives from governments or union leaders ignoring requests for wage restraints). Ordinary citizens can redefine their economic affairs to create a new "private" sector, which government does not know about or tax. In place of a black market in selling goods, a black market in labour can grow up. Untaxed wages are worth twice as much as wages attracting direct taxes at a marginal rate of 50 percent, and half again as much as wages taxed at 33 percent. In (at a point in time) Italy, black work amounts to as much as one-sixth or more of the total effort in the economy, and the American GNP may be underestimated by at least 10 percent because of the "subterranean economy." Even in Sweden, (at a time) surveys of public opinion show that a majority do not regard tax evasion as a serious offence: many justify it on grounds that it is a reasonable reaction to the country's high rates of the ---- tax. Even something as legal as the growth of do-it yourself activities is ----symptomatic of the demonetisations of labour, as individuals find that unpaid work is more money than services that must be paid for from pay subject to tax (Ibid:- 44-45).

This reduction or avoidance of political bankruptcy from constituting a major problem to politico – economic benefit will aid the ability and capacity of the Nigerian state to find and maintain a balance between fiscal solvency and levels of services and benefits that are adequate, equitable and stable . Hence, (Levine op cit, 12) once articulated that:

adequacy can be defined as a level of public goods and services capable of sustaining civil society and promoting individual well-being. This means adequate public goods and services ranging from national defence and law enforcement to housing and education. Equity can be defined as a system of service provision that guarantees citizens equal access and opportunities to use and benefit from public goods and services. Finally, stability refers to the maintenance of goods and services commensurate with the needs and expectations of citizens. Unstable service provision breeds uncertainty, cynicism, and alienation-all of which undermine consensus and support for government (Ibid).

Through this, effective management of the public sector's finances would be enhanced and the Nigerian state would be able to avoid some of the

defects which had occurred at various stages of her economic planning and, which had, in most cases, rendered them impotent as mechanisms for pursuing national agenda on economic and political fronts. Such defects include:

- Target setting based on educated guesswork without detailed project studies.
- Violation of planning rules by those who made them.
- Inadequate/incomplete studies on plans.
- Erratic and non-coherent policies on the needed directive or policy focus of each plan.
- Payment of lip-service to plan discipline i.e. fiscal indiscipline, violation of sectoral allocations, Father Christmas spending philosophy.
- Corruption and its attendant capital flight which, combined, has consistently aided the truncation of the nation's development of a self-reliant economy.
- Non-recognition of higher-level management as an indispensable skill.
- Expansion of the public service without corresponding expansion of skills.
- Paucity of statistical values that is, non recognition of statistical data as the indispensable basis of planning.
- Neglect of true Academics in the scheme of things based on their erroneous categorization as theorists.
- Constant disarticulation in the progress reports of yearly or periodic national Development plans and, the need to constantly review existing plans.
- Planning beginning and ending only on papers
- Lack of real commitment to free Nigeria from its status of a "trading-post economy" which president Obasanjo, as a Military Head of State, called it in 1977 during the launching of the first International Trade Fair in the country (NCCA, op cit: 73).

If the foregoing can be painstakingly done, the benefits that are inherent in the balanced management of the public sector's fiscal stress can be infinitely and adequately tapped for the betterment of the citizenry. And the government will be able to identify and vigorously pursue for attainment, some key national challenges stated below:

- Put in place appropriate macroeconomic policies and framework that will promote rapid industrial and technological development of Nigeria and support effective economic performance of all sectors;
- Increase participation of the poor in the economy through expanding employment, increasing their productivity and skills and widening their access to other productive assets;
- Empowerment and organization of the poor to enable them participate more effectively in social, political and economic processes;
- Targeting resources to programmes directed to the poorest localities and groups to improve their conditions;

- Devising appropriate social protection schemes to meet the basic needs of the poor, especially the handicapped, marginalized women and youth;
- Mobile and augment community, national and voluntary funds for anti-poverty programmes;
- Pay attention to the interlinkages of sustainable development and poverty reduction, emphasizing environmental protection and management;
- Strengthen collection of development indicators and gender-disaggregated statistics and consequent utilisation in socio-development planning;
- Strengthen the legal, political and institutional structure and coordination among government agencies, civil society and the business sector for poverty reduction and
- Promote good governance and an efficient administrative and institutional support structure at both the national and local levels for the effective delivery and monitoring of social development programmes (Ibid).

Equally, key political challenges of tension over the distribution of power and resources" "friction between legislative and executive branches of government", "transparency in governance", "religious contestations and regional groupings", "sustainability of the democratic transformation" and "weak political party structure" (Ibid: 50-51) among others, will become tactically manageable for effective governmental process and actions which would as expected benefit the masses.

This stage, if can be attained, Nigeria as a nation-state where government remains the major player in the economy as against the private sector-led economy" will be able by means of authoritative process to put the "economy back on the path of equitable economic growth" (Ibid: 73) and equally be able to:

- Design sound development policies and ensure effective implementation;
- Design a sound and comprehensive poverty alleviation policy and programme for human poverty eradication;
- Identify the sectors that form the basis for sustainable economic growth and focus on them, for example agriculture, energy, mining and industry;
- Capacity enhancement for the informal sector which is plagued by low productivity and high poverty;
- Appropriate debt management policy that will release foreign exchange for domestic investment;
- Support the development of sectoral policies that will encourage capacity utilization, employment and increased productivity.
- Support programmes that enhance national food security attainment, reduction in post harvest loss;
- Diversification of the economy;
- Promotion of small and medium scale enterprises and urban informal activities;

- Facilitate access to credit, productive resources and employment;
- Promote the acquisition of appropriate technology;
- Provide support for the acquisition of information technology;
- Broaden the base for economic decision-making, involving the private sector, NGOs, CBOS and Civil society;
- Mobilize resources for priority development areas; and
- Support the mainstreaming of gender into the development process.
- Strengthen the coordination mechanism put in place by government at federal, state and LGA levels;
- Support coordination among donors;
- Support collection and analysis of poverty data;
- Support programmes that guarantee fundamental human rights, protection of life and property; and
- Support targeted poverty alleviation programmes (Ibid. 73-74).

XIII. CONCLUSION

We have examined the issue of democratic governance and participatory budgeting in this paper in the context of their relevance, challenges and implications for the public sector finances and/or public spending and, the masses, zeroing- in on the Nigerian experience/situation. In the process, the subject – matters of democracy, governance, budget and its participatory nature were examined. The necessary interconnectedness among these concepts was identified and examined in the context of the implications of such affinities for the people's ability to understand where the ultimate powers over public policies in these respects abound.

In the course of our analysis, we identified and examined what the relevant political actors in Nigeria should do in her efforts to inculcate the values of good governance and participatory budgetary process.

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