

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

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## Abstract

This paper examines the issue of Democratic governance and participatory budgeting in the context of their relevance, challenges and implications for the public sector finances and/or public spending and, the masses in Nigeria. It specifically focuses on the Nigerian experience/situation. The necessary interconnectedness among these concepts was identified and examined vis-à-vis the implications of such affinities for the people's ability to understand where the ultimate powers over public policies in these respects abound.

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15 **Index terms**— Democratic governance, participatory budgeting,

## 1 Introduction

16 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.

17 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. 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.

18 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.

19 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

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

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45 four focuses on the concept of governance. The fifth section concerns itself with the affinity between democracy  
46 and governance. The concept of budget and its processes form the core of the discussion in section six. These  
47 preceding sections serve as the requisites pillars for dealing with the other component-participatory budgeting-of  
48 the focus of this paper in section seven.

49 This analytical chronology/thinking is premised on the fact that, once the value-predisposition of these  
50 sections is or can be internalized in any polity, the issue of participatory budgeting can be assumed to have  
51 been efficaciously understood and imbibed.

52 The reasons for these are obvious given the fact that these values form the cornerstones of rational political  
53 process and its amenability to sane, virile, productive and democratic public finance/spending within the context  
54 of the authoritative boundaries of the relevant organs of government without one jeopardizing the constitutionally  
55 stipulated powers/functions and/or relevance of the other. Section eight concludes the paper.

## 56 2 II. The Issue of Finance and Its Relevance to Fiscal Politics/ 57 Policy

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

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

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

75 This relation of revenue with expenditure, in economic parlance, connotes fiscal policy and, it refers to the use  
76 by government of tax and spending practice to influence economic activity aimed at avoiding fiscal stress or fiscal  
77 crisis through a balanced budget and its neutral effects on total spending. In fact, fiscal policy as the sociological  
78 foundation of government or state finances is usually implemented by the government either through built-in  
79 stabilizers or through discretionary changes in taxes and /or expenditure. its main concerns are "to discover the  
80 principles governing the volume and allocation of state finances and expenditures and, the distributions of the  
81 tax burden among various economic classes" within the political system/economy. of fiscal politics had generated  
82 since the major work of the German Marxist Rudolph Goldshied, -(founder of the contemporary science of fiscal  
83 politics)-appeared in the second decade of the twentieth century and, since the work of Joseph Schumpeter, Ralph  
84 Turvey, Richard Mustgrave and the Keynesian Ersey Domar to mention only a few (O'Connor, 1973). However,  
85 the disputation are not really germane to our focus in this paper. Instead, we are concerned with the analytical  
86 by-product of the disputation, which among others had shown that:

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

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

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

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106 The major difference between these books of public finance and the classical textbooks on economic theory is  
107 the increased recognition of the right of the expenditure as well as the revenue sides of public authorities to appear  
108 in any treatment of the subject of textbooks concentrated mainly on knowing specifically the effect of various tax  
109 and expenditures but, due to the advent of Lord Keynes general theory and Pigeon's public finance, it has now  
110 been fairly recognized that the discussion of the effect of a particular taxes and government expenditure is only  
111 part of the subject matter of public finance and that any concrete treatment must include a full discussion of the  
112 influence of government and its fiscal operations on the level of overall activities and employment. This is why  
113 it has been noted that, government is a unit and must be considered as the subject matter of the public finance.  
114 It equally explains why it has been argued that public finance studies the economic activities of the government  
115 as a unit, and their effects. The public sector is that sector of national activities that represent the government  
116 as against the private sector ]. This sector narrowly defined, may include only the executive, legislature and  
117 the judicial arms of the government at the horizontal level with the armed forces police, paramilitary and other  
118 administrative arm on one hand, and, at the vertical level on the other hand.

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

125 Using the foregoing as a premise, one will not be wrong to say and conclude that public policies formulated  
126 would not be meaningful, effective and efficient if the financial resources needed to transform them into concrete  
127 and practical realities are not available or made available to the respective tiers of government or, if the lower tiers  
128 are continuously made to be financially dependent in contemptuous disregard for the constitutional stipulations  
129 and allocation of functions among the three tiers or vertical organs of government. And, the combination of the  
130 foregoing, show that, regardless of the geo-political location of the country within the global political community,  
131 the issue of finance relative to its sourcing and prudent management vis-à-vis the functional performance of public  
132 institutions cannot be taken for granted because, as once noted: "whether it is private or public, no organization  
133 can function effectively without adequate finance (Aghayere, 1997). Thus, the issue of finance particularly as it  
134 concerns how government/officials can find "less expensive ways to provide services continues to be problematic.  
135 This has been particularly so looking at the ever-increasing rate of demand on government amidst constant  
136 reduction in the payment of taxes by the citizenry coupled with cutbacks in financing by federal government  
137 and deliberate avoidance or evasion of such payments particularly in the developing polities of the world, Nigeria  
138 inclusive (Johnson and Walzer, 1996).

### 139 3 III.

## 140 4 The Concept of Democracy

141 Democracy as a form of political organization, like other concepts of its calibre, has not been easy to define  
142 without ideological equivocation (Akindele and Obiyan; 1996:84, Akindele and Olaopa; 1997:5, Akindele, 1995b;  
143 Akindele and Ajila, 1992:85-86; ??kindele, 1992 and ??kindele, 1993). The major problem in this area is that of  
144 ideological sectarianism vis-à-vis the nitty-gritty of democracy as a form of political governance hence, as Olowu  
145 (1995, Op Cit, 2) once opined, democracy as a "concept of governance has become all things to all men". This  
146 notwithstanding however, from a concrete perusal of the tomes that have been written on it by scholars of repute,  
147 it is clear without equivocation that democracy had its first appearance in the fifth century B.C. This followed its  
148 coinage by the great historian-Herodotus. This historical initial effort catalyzed the genesis of democratic ideas  
149 in antiquity ??Akindele, 1987).

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

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

158 Greek discussion of democracy was followed by Rome's contribution to democratic ideas and government in  
159 antiquity.

160 The hallmark of this contribution was Rome's development of the "idea of constitutionalism" and her emphasis  
161 on laws as the system of norms binding on both the "rulers" and "ruled" (Ibid.).

162 However, the civilization of antiquity collapsed after a while. This collapse, and the then increasing  
163 predominance of religion over all aspects of life led to the evolution of medieval democratic ideas. More  
164 interestingly, the existence of the Christian religion, which emphasized the rights of the underprivileged and  
165 equality of all men before God contributed to the development of democratic ideas in the medieval period. In

166 addition, most of the Christian ideas stressed the notion of a "moral law of nature", and the quest for a universal  
167 society.

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

172 After the renaissance era came the 17th and 18th centuries when John Locke and Jean Jacques Rousseau in  
173 addition to Thomas Hobbes popularised the concept of the "Social Contract (Ibid; 11), which may be said to  
174 be the most rational of all the theories about the democratic origin of states and civil government ??Khan et  
175 Even though, many obstacles riddled the historical stages of democratic ideas, it gained ground in the nineteenth  
176 century when "every important Western European monarch started to adopt a constitution limiting the power  
177 of the crown and giving a considerable share of power to its people" (Funk and Wagnalls, op.cit p. 2655).  
178 This period witnessed the various elaborations of democratic theory by people like Abraham Lincoln, Thomas  
179 Jefferson, John Stuart Mill and Alex de Tocqueville. In short, the historical background of democratic ideas as  
180 outlined up to this point is what sets the stage for what is today known and called democracy.

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

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

190 On the same token, Rousseau, in his work, identified people's surrender of "natural rights" for "civil rights"  
191 as the basis of the emergence of a social contract which created the general will of the people ??Khan et. al.,.  
192 The creation of the general will through the social contract in Rousseau's view resulted in the existing state of  
193 nature when men were limited by their individual incapacities for self governance.

194 In addition to Hobbes and Rousseau, John Locke also theorized about the concept of social contract. However,  
195 unlike Rousseau's views of the individual's incapability, John Locke believed that life in the state of nature was  
196 pleasant, but men were hampered by the absence of any socially recognised authority to adjudicate and settle  
197 disputes and conflicts between them hence the need for democratic government (Ibid. p. 20) As for John Stuart  
198 Mills, he believed in the welfare of the individual, as well as individual liberties. Writing on Democracy and  
199 liberty, he maintained that the only way power can be, or, should be exercised over any member in the society  
200 against his will, is when it can be established that, such individual intends to injure, or, do harm to other (Rejai  
201 op.cit 77). He further emphasized the notion of liberty within the framework of representative government.  
202 Along this analytical plane, argued, Awa (1997 op.cit:7, ??kindelle, 1993;Akindelle et. al., 1998); Schumpeter  
203 (1955) defines democracy as: the institutional arrangement for arriving at political decision, in which individuals  
204 acquire the power to decide by means of a competitive struggle for the people's vote.

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

209 Representative democracy has been variously defined. In his book, Democracy, Burns ??1935,(29)  
210 ??30)(31)(32)(33)(34)(35)(36)(37)(38)(39)(40)(41)(42)(43)(44)(45)(46) defined representative democracy as a  
211 system whereby " all (i.e. people) elected a few to do for them what they could not do together". On the same  
212 token, John Stuart Mill concentrated a significant portion of his writing on representative democracy. While  
213 accepting the desirability of equal participation by everybody in the affairs of the government, he nevertheless  
214 claims that, it cannot be realized. Instead, he argued that representative government is the perfect form of  
215 government ??Mill, 1962: 73-74). But, he further argued that, for representative government to be democratic,  
216 it must be accompanied by universal adult suffrage, free elections, short terms of office and individual liberty.  
217 Without these things, any government will, in Mill's view, cease to be democratic.

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220 Contemporarily, and, in line with the "fight against system of economic exploitation, political repression,  
221 cultural oppression" and, their accompanying "moral, political, economic and social decay" (Nzongola-Ntalaja,  
222 2001), other scholars have increasingly paid attention to the issue of democracy and its propensity for good  
223 governance (Ade-Ajayi, 1982; Nzongola-Ntalaja and Lee, 1977; Omoruyi, 1993; Held, 1987; Olowu, Soremekun  
224 and Williams, 1995; Olowu, Williams and Soremekun, 1999; Wunsch and ??lowu, 1990; ??artori, 1987; ??lowu,  
225 1995;Joseph, 1987, Chabal, 1992;Hyden, 1980Hyden, , 1999; ??yden and Brattox, 1992; Olowu and Erero, 1997;  
226 Akindelle and Ajila 1992, 1995, Akindelle and Obiyan, 1996, Akindelle and Olaopa, 1997, Enyinla, 1998; Bello-  
227 Imam, 1997; Obadan, 1998, Akindelle, 1998 ?? Peter Anyang Nyong, 1987). In fact, this explains why Olowu et

228 al (1995: IX) once opined that "democracy constitutes both the main buzz-word and activity of these times" in  
229 most polities of the world.

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

233 In his contemporary contribution to the concept of democracy, ??lowu (1995:16) opined that "democratic  
234 arrangement constitutes an approach to connecting the rule-ruler-ruled relationship" which forms the core of  
235 governance. This probably explains his definition of democracy as: a system of governance that underscores the  
236 plural nature of politics and hence gives recognition to the diversity of social forces in any political community.

237 On the same token, Sartori (1987:34) had earlier claimed that: Democracy exists when the relation between  
238 the governed and the government abides by the principles that state is at the service of the citizens and not the  
239 citizens at the service of the state; that the government exists for the people and not viceversa ??lowu (1995:16)  
240 re-echoed this position when he later asserted that "the bottom line of a democratic regime is that, it serves the  
241 citizens rather than the other way round" hence, as Ejituwu (1997) once claimed that "power resides with the  
242 people and, in a normal democratic situation, it is transferred to the leaders by a process of election".

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

245 This position is supported by Omoruyi's (1993) observation that: today, democracy has certain known  
246 principles: participation, pluralism and restraint on authority and, (that), these principles are in turn associated  
247 with other terms: electoral systems, basic problems such as freedom of expression and association, guaranteed  
248 human rights, pluralism, public contestation, constitutional framework. All these tend to conjure for democracy,  
249 identical meanings, ideas, institutions and habit. This explains why ??badan (1998:24) opined that "democracy  
250 and good governance (government) have, in recent years become increasingly important for efficient economic  
251 management and development". It equally explains Omoruyi's (1993) position that "both democracy and good  
252 governance are necessary preconditions for development and, should therefore, be incorporated into the political  
253 systems" particularly in the continent of Africa.

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

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

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## 261 **6 13**

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

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

## 273 **7 IV.**

## 274 **8 Concept of Governance**

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

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

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

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

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

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

302 Within the same context, Boeninger (1992) defines governance as the 'good government of society'. According  
303 to this scholar, governance has three dimensions: political, technical and institutional. ??kom and Sorkaa (1996)  
304 synopsized the interrelatedness of these dimensions thus:

305 The political revolves around the commitment to exercise authority or public control in a just, legitimate and  
306 rule oriented fashion. The technical concerns issues of efficiency, competence or the capacity to manage public  
307 affairs effectively to solve problems, and to produce good results in resource mobilization and public management.

308 The institutional involves options, choices and growthenhancing activities by the public while ensuring honest  
309 or good conduct on the part of the public officials.

310 In the same vein, Landell-Mills and Serageldin (1992) argued that governance encompasses two interrelated  
311 dimensions: political and technical both of which consist of the government's "will to govern well and the  
312 capacity to efficiently and competently handle public management". Governance, according to Gould (1972)  
313 refers to the act of exercising control over others, inducing others to behave in specified ways as required by law.  
314 It is "policy making and policy execution regulated by systems of law and guidelines which are segregated into  
315 specific operations to achieve specific national objectives (Shehu, 1999:1). To Brautigam (1991) and ??kpeze  
316 (1999:73), governance connotes "the exercise of power and authority in both political and economic spheres".  
317 Thus, as Ejituwu (1997), argued, "governance implies the exercise of power by a person or group of persons for  
318 the benefit of the populace" because, as he equally later claimed, it is through governance, that "the government  
319 in power dictates the form of relationship it establishes between it and the people as well as the goal of the state  
320 in economic, political and social terms" (Ibid).

321 Implicit in the foregoing conceptual analysis of governance is the fact that, the latter connotes "the use  
322 of political authority and exercise of control over a society and the management of resources" (Wai, 1995).  
323 Hence, according to ??badan (1998:24) In his contribution to the conceptual discourse on governance, ??downu  
324 (1998:74) had this to say: Governance refers to the functions undertaken by a government maintaining a unified  
325 state, defending its territorial integrity and running its economy? It (equally) means the effective and efficient  
326 functioning of government towards securing the well-being of its citizens. ??ega (1999:101) analysed the concept  
327 of governance in relations to the "person entrusted with political power and authority".

328 In this regard, governance according to him, involves the following:

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

332 V.

## 333 9 Bad Governance

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

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

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

## 340 10 VI.

## 341 11 Good Governance

342 It is decipherable from the chronology of the discussion in this paper so far on the concept of governance, that,  
343 the issue of the latter (i.e. governance), its goodness and utility to mankind cannot be taken for granted without  
344 severe consequences. This is particularly so, in that, as Ogunba (1997:1), once noted "the way a people are  
345 governed is of paramount importance in determining the quality of life of the people". It is equally more so, if as

346 Esman (1997:1), opined, "governance is a process that requires a viable authority" through which "the leaders  
347 are expected to exercise the power that resides with them in the interest of the state" (Ejituwu, 1997 op cit: 37).

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

349 If governance is arbitrary, oppressive and capricious, the collective psyche of a people can be damaged and  
350 individuals within the community can suffer various forms of disorientation. If, on the other hand, governance is  
351 open, democratic and humanistic, a people can experience a sense of rejuvenation and fulfilment which can lead  
352 to highly positive achievements (Ogunba 1997 op cit: 1). before governance can be considered good, government  
353 has got to be effective. It must first command the respect and allegiance of the people over whom it exercises  
354 governance and, must satisfy certain basic collective needs.

355 He went further to identify some minimal elements and/or essentials of effective (good) governance as inclusive  
356 of: "provision of security for the people", "defence of the territorial borders of the state", Democrat?c Governance  
357 and Part?c?patory Budget?ng: A Theoret?cal D?scourse of the N?ger?an Exper?ence

## 358 12 15

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

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

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

369 "protection of lives and property", "enforcement of laws to enhance predictability" and, "economic sustained  
370 government".

371 He equally asserted that "effective (good) governance requires that public authority be able to raise the  
372 revenues necessary to pay for services that must be provided". The essence of this argument is that, "effective  
373 governance must be able to make possible the performance by the state of certain basic services" -transportation,  
374 communication, education and health services -"relatively cheaply and reliably" ??Erero, 1996, Esman Ibid).  
375 This is more so, since effective governance means the capacity of the state, through its power of determinism or,  
376 authoritative allocation of scarce critical societal resources -to deliver the basic necessities of life to the governed  
377 and, equally "facilitate the process of economic development".

378 These lines of argument tally with those of Obadan (1998:25) and Amoako (1997:10), who have posited that:  
379 good governance implies efficient and effective public administration, good policies and sound management of  
380 natural resources. It calls for the ability of a state to anticipate challenges to its wellbeing, provide core services  
381 with people and then argument these services, act as a catalyst of change, and guide the various forces in a society  
382 toward harmony (and national development) devoid of ideological imperialism and multi-dimensional genocidal  
383 tendencies) (Emphasis mine).

384 Pursuing the same line of argument, Obadan (Ibid), further claimed that: Good governance implies ruling on  
385 the basis of equity and social justice, and an end to corruption, nepotism and political manipulation of public  
386 institutions. Only when citizens have the belief that their government operates on their behalf, in an open and  
387 accountable manner, will government be able to obtain their willing co-operation in, for example, mobilizing  
388 resources for development.

389 Driving home this line of argument, Obadan (Ibid: 34), emphasized that, through good governance, a  
390 government should be able to effectively perform, among others, the following tasks: Lobaton, 1999; Corkery  
391 and Bossuyt, 1990; Healey and ??obinson, 1992, 1994; Bello -Imam, 1997; ??wotokun, 1996, 1997;Nkom and  
392 Sorkaa, 1996; ??orld Bank, 1989. These scholars' works on the concept of good governance treat the latter as a  
393 system of rulership that is devoid of political expediency and antidemocratic political ends. It is deducible from  
394 their works that, good governance stands for dignified existence of all political animals in democratic political  
395 settings within the global political community. According to ??badan (1998:24) "good governance consists of five  
396 fundamental elements". He listed them thus:

397 The foregoing put together, undeniably points to the fact that, there is a relational umbilical cord between  
398 governance and democracy. In other words, it points to the fact that, there exists a significant degree of  
399 relationship between the two. development". According to this scholar, "governance requires the ability to ensure  
400 the wherewithal of -Establishing a foundation of law; -Maintaining a non distortionary policy environment,  
401 including macro-economic stability; -Investing in basic social services, infrastructure, -Protecting the vulnerable  
402 group in the society; and -Protecting the environment.

403 -Accountability of government officials (political leaders and bureaucrats) for public funds and resources;  
404 -Transparency in government procedures, processes, investment decisions, contracts and appointments.

405 Transparency is a means of preventing corruption and enhancing economic efficiency; -Predictability in  
406 government behaviour. This is particularly critical to the carrying out of economic transactions between  
407 individuals and in taking investment decisions: governments and public institutions should not be capricious

408 in their behaviour and actions; -Openness in government transactions and a reliable flow of the information  
409 necessary for economic activity and development to take place. Without information, rules will not be known,  
410 accountability is low, and risks and uncertainties are many. With these the cost of committing capital is also  
411 huge.

412 An open system should, thus, be encouraged to release information to stakeholders and promote dialogue  
413 among the people as well as ensure their active participation in the socio-economic development of the country.  
414 -Observance of the rule of law must be adhered to by government and its citizens; this means that governments  
415 and institutions should be subject to rules and regulations which are understood by everyone in the society (Ibid).

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

## 418 13 The Relationship Between Democracy and Governance

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

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423 Year relationship between the two vis-à-vis the governance of men and/or the relational thread between the  
424 "ruler" and the "ruled" within most political systems particularly, the democratic polities of the world, is self  
425 evident. Without gainsaying, it is deducible from this discussion and/or analysis that both concepts constitute  
426 the traditional and contemporary flashpoints, which cannot but provoke the mind-set of the elites and the laymen  
427 in equal measure. The concepts are both fundamental and inalienable vis-à-vis the socio-political and economic  
428 systemic existence of all human beings within the various if not all polities of the world today hence, as Obadan  
429 (1998:39) argued, "when democracies are working well, they tend to create strong incentives for accountability,  
430 good governance and development.

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

437 The political history of most African states (particularly Nigeria) with respect to the issues of democracy  
438 and governance becomes relevant in this regard. For example, as Esman (1997:2) once argued: most African  
439 states took over from centralized and unrepresentative colonial ethnic and religious separatism -tribalism -and  
440 became victims to centrifugal aspirations of ambitious politicians speaking in the name of ethnic, religious and  
441 regional minorities. Government (in Africa) at this time was not based on the consent of the governed and, the  
442 latter had no voice in choosing their leaders who were not really accountable to them. Joseph's (1987) study  
443 of prebendalism in Nigeria and, his "argument that the rulers in Africa are unable to act independently of the  
444 community they serve" echoed this (Hyden, 1999). This explains why Hyden (Ibid) once claimed that "the  
445 state in Africa failed to live up to the expectation people had in them in the first two decades of independence".  
446 In fact, as Nzongola-Ntalaja (2001) noted, this was the case, because the leaders at that period of time were  
447 "more interested in advancing their own narrow class interest whose realization require authoritarian methods  
448 of rule and neglect of the general welfare". This trend, the reasons for it, and, its consequences which, in part,  
449 catalysed the quest and struggle for alternative paradigm (democracy) vis-à-vis the governance of the African  
450 people and, which has attracted the intellectual attention of scholars of repute -(See Migdal 1988; Chabal 1992;  
451 Hyden 1980; Rweyemamu and Hyden 1975) -were equally clearly put into perspective by ??lowu (1995); Wunsch  
452 and ??lowu (1990), ??yden and Bratton (1992), Hyden (1999), ??lowu and Rasheed (1993), Dia (1993), Makinde  
453 and Aladekomfo (1997), Erero (1996), Nzongola-Ntalaja (2001). Specifically, commenting on the disillusionment  
454 about the inherited legacy of state -based, monocratic or centralized political order adopted in Africa at the  
455 inception of independent democratic governance, ??lowu (1995), claimed that: the monocratic political order  
456 (which derives from the hobbesian notion/conception of the state) not only failed as a system but led to serious  
457 and in some cases disastrous consequences for the economy and people of Africa.

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

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

463 This, consequently, led to the agitation for democratic political change and good governance in most  
464 African states, Nigeria inclusive (Nzongola-Ntalaja, 2001). The spontaneous angry reaction, civil disobedience,  
465 demonstrations by Nigerians following the annulment in 1993 of the June 12, 1993 presidential election is a case  
466 in point. The insistence then by Nigerians on their political preferences (accountable democratic governance)  
467 couldn't but have been progenized by the attractiveness of the undercurrents of democracy as a form of political

468 organisation that had long remained a mechanism for cohesion, peace and security within and across nations  
469 and, their determination to achieve the deannulment of the election.

470 This could be argued to have been largely so because, the annulment, borrowing the language of Schmitter  
471 (1994:57), revealed the "unprecedented challenges", "serious dangers and dilemma" of modern democracy in  
472 the 1990s and beyond. The annulment perfectly fits within the parameters of "authoritarian tutelage" and  
473 its assumed efficacy by entrenched Autocrats, Monarchs, Dictators and Nativists. It was actually a negation in  
474 Nigeria, at that time, of what Gyimah -Boadi (1994:75) called "the apparent rebirth of political freedom" because,  
475 it dashed the democratic hopes of the Nigerians and general supporters of democracy all over the world prior to  
476 the Democracy as we come to know and think of it today, to be meaningful as a mechanism of governance, it  
477 has to encompass the elements and/or essentials of (good) governance and, it has to be brought to bear in terms  
478 of practical conduct of the business of governments most especially the budgetary process as it affects public  
479 finance and/or spending. This leads us to the discussion of the concept of the budget and its processes.

## 480 **15 VIII. The Bонcept of Budget**

481 The budget is a financial statement that sets out the estimate of expenditure and revenue of a government or an  
482 organization for the coming year. It is a "mechanism through which subunits of government or any organization  
483 bargain over goals, make sidepayments, and try to motivate one another to accomplish their objectives (Wildavsky,  
484 1976). Thus, it is referred to as a political document that involves bargaining between various sectors of the  
485 political economy. It is a "planning device" used for the translation of "present scarce fiscal and human resources  
486 in the public sector into future government goal and programmes" (Ibid.). It is a coordinating device used as a  
487 tool of fiscal policy in public administration. Thus, serving as "a legal document that provides a vehicle for fiscal  
488 controls over subordinate units of government by the politically elected representatives of the people" (Ibid.).  
489 It constitutes one of the policy-nerve centers of government's response to the political environment in terms of  
490 authoritative allocations of scarce societal values. The political view of the budget sees it less as a tool of public  
491 management and much more as a part of the general social decision-making process in which various participants,  
492 clientele groups, agencies and the council of economic advisers combined to determine who gets what? Where?  
493 When? How and Why? IX.

## 494 **16 Problems of the Budgetary Process in Nigeria**

495 The rationality of the budgetary process and its political utility has been variously taken for granted in Nigeria  
496 over the years. This has been largely so because Nigeria is a place where unreasonable and sentimental extra-  
497 budgetary spending has become a way of life. It is a fact of history that most of our leaders in Nigeria in the past  
498 and even, up till now are internationally acclaimed as "father Christmas" in terms of emotional or primordial  
499 extra budgetary spending. In Nigeria, in most instances, donations have been made by our Leaders here and  
500 there even to questionable and dead organizations and persons. In fact, in Nigeria the budgetary process has  
501 been taken for granted by all its regimes and /or governments in power without regard for its indispensability to  
502 the attainment of national goals and good governance devoid of financial insolvency.

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

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

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

526 These respective allocated constitutional powers have not been dispassionately used in most cases by the

527 affected organs of government. None of these organs can actually be exculpated from these abuses. In most  
528 cases, the Executive arms at the

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531 National and state levels have been subjected to avoidable trauma by the legislative arms. The Executive  
532 arms are sometimes asked to seek approval for projects in all ramifications even when such projects have already  
533 been approved in the budget(s). This attitude is untenable in the sense that such unrestricted policing may lead  
534 to redundancy and double approval for some programmes/projects.

535 Attachment of too much importance to words like "ratification", "authorization", "approving", "ensuring" etc  
536 by the lawmakers in some cases without the expected understanding of the fact that these words are only meant  
537 to provide for a balance of power in the nation's democratic landscape are contributory factors to these problems.

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

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

546 Given these, there is the need to respect the fiscal requirements of the budget. The first thing the government  
547 should do in this respect is to imbibe the etiquette of fiscal process as it relates to budget's implementation. It  
548 has to do this to survive economically because, whenever the budge is idiosyncratically tampered with by a way  
549 of disregard for fiscal requirements, it becomes impossible for it to serve its purposes of (i) a planning device for  
550 translating present scarce fiscal and human resources in the public sector into future government goals,, (ii) an  
551 economic document (iii) a tool for fiscal policy and (iv) a tool for internal co-ordination and efficiency in public  
552 administration.

553 Not only this, such a spending orientation, usually takes for granted the log rolling (competition or lobbying),  
554 compromise and bargaining involved in the determination of the current priorities of the nation. While doing  
555 this, the sectoral allocations of the budget should be respected and money should be disbursed in line with it  
556 rather than through a fire-brigade approach.

557 The subject-matter of budget as synopsized above has long been constantly mis-conceptualized in Nigeria by  
558 our leaders and/or public officials through various points of the nation's history and, which can be said to have  
559 been largely due to non participatory nature of the budgetary process. In fact, it can be reasonably argued to  
560 some extent that the management of fiscal stress in the Nigerian public sector has not been properly done hence,  
561 the constant turbulence in the sector and the whole political economy's landscape over the years. Without any  
562 gainsaying, the constant languid attitude of the Nigerian state to her budgetary process and its provisions over  
563 the years remains one of the major causes of fiscal stress in the nation's public sector.

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

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

580 The Legislative-Executive relations must not be coloured with unwarranted political cleavages to avoid the  
581 forfeiture of the requisite goals of democratic governance and their benefits to the citizenry. The Legislature and  
582 the Presidency must ensure without expedient political purposes that the Constitutional stipulations of their  
583 functions as fully documented in the 1999 Constitution of the Federal Republic of Nigeria are enforced with  
584 humane dispositions in conformity with the undercurrents of the theory of separation of powers their proclivities  
585 (among other things), for shabby political goings-on and putrid conducts which caused incalculable economic  
586 problems and fiscal stress at and its accompanying principles of checks and balances. The Legislative arm must  
587 be tolerant and reasonable in the ways it makes use of the powers to it while the Presidency/Executive must and  
588 should be reasonable and tolerant in its use of executive powers of approval and prerogative of mercy on issues of

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

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

603 These symptoms can only be effectively dealt with through a much more participatory budgetary process  
604 devoid of constitutional strangulations or muscling among the relevant organs of government most especially  
605 between the Executive and the Legislative arms which are the most relevant in terms of the fiscal process and  
606 its relevance to the governmental or political process. and its accompanying toleration of relevant constitutional  
607 inputs without bitterness or constitutional strangulation. It is a process devoid of legal sophistry and other  
608 politically motivated bumps or obstacles put in place to ostracize any of the organs of the government at any  
609 stage of the budgetary process. It is also taken to mean a people oriented process that takes into consideration  
610 the plights of the citizenry and, their consideration as the ultimate custodians of the nation's sovereignty and, to  
611 whom those in government are accountable from time to time.

612 Given the issues raised in the immediate preceding section, it is the contention in this paper that there is  
613 need for the alleviation of fiscal stress through proper policy on public finance management. This type of policy  
614 is usually embedded in participatory budgetary system within our public sector today. However, the struggle  
615 for this alleviation as once opined (*Ibid*) is more often than not usually conditioned by four facts of political  
616 life: 1. Most taxpayers believe that government programs are wasteful. As inflation and recession cause them to  
617 experience increased personal financial stress, citizens are more inclined to demand that their taxes be lowered,  
618 that government productivity be improved, and that waste in government be eliminated. 2. Few citizens and  
619 public employees are willing to voluntarily surrender government services and benefits they have come to expect  
620 and depend on. 3. Public officials are forced to make changes within a structure of laws, rules, procedures,  
621 and regulations (e.g., merit systems, line-budget items, and special boards, commissions and authorities) that  
622 limit alternatives, rigidify decision making and fragment authority. For the most part, these constraints were  
623 installed during periods of growth to control budget expansions and are limited tools for managing budget  
624 contractions. 4. Fine-tuning the finances and administration of public agencies and programs will not alone solve  
625 the larger problems of stimulating economic growth, but it may contribute-along with other government policies  
626 and private-sector initiatives-to restoring the economic growth rates of the (earlier periods).

627 From the discussion up to this point, it is clearly discernible that fiscal stress is a characteristic of the public  
628 sector -[particularly in the mixed economies]that remains problematic. If this is so, there is the need to pose the  
629 questions that: How do we manage fiscal stress through the budgetary system? And, what do we X.

## 630 **18 Participatory Budgeting and the Need for It**

631 Participatory budgeting within the context of this paper refers to or is taken to mean a budgetary process that is  
632 predicated on the values of democratic process do in the process? Answers to these questions among others are  
633 located within the context of the discussion on the relevance of participatory budgeting which forms the subject  
634 matter of analysis below.

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

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

644 The foregoing should be done or embarked upon through democratic and participatory budgetary process in a  
645 country like Nigeria without the usual apolitical politicking which, hitherto, had permeated its approach to the  
646 problems of maintaining fiscal solvency in the past and, even, up till the present era of democratic governance  
647 of the fourth republic. Added to these, to be able to manage fiscal stress in a public sector like Nigeria, the  
648 government and its officials should and, must be prepared to clear the "underbrush of the ambiguity and/or

649 habit" that may serve as obstacles to the making of tough decisions and designing of innovative solutions. The  
650 under listed questions (and provision of answers to them) are germane to the success of the government and its  
651 officials in their crusade against fiscal stress and its tension-soaked characteristics: Democrat?c Governance and  
652 Part?c?patory Budget?ng: A Theoret?cal D?scourse of the N?ger?an Exper?ence

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654 ? 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.

655 ? Development of a "list of priority rankings for all government programmes, projects, services and benefits so  
656 that high-priority items could be retained or augmented and low-priority items could be reduced or terminated.

657 ? Designing of an integrated strategy to generate new resources, improve productivity, and ration services so  
658 that both revenue and expenditure sides of the budget could be neatly balanced (Ibid) Where can positions  
659 be reclassified and downgraded? Where can tasks be simplified, paramilitary jobs be manned by civilians,  
660 and paraprofessionals and volunteers be utilized? 7. Where can capital investments be substituted for labour  
661 expenses? At a time when labour expenses comprise 70 to 80 percent of many agencies' budgets, labour-saving  
662 technologies can yield substantial savings; this question seeks to identify opportunities for such savings. 8. Where  
663 can information gathering methods be installed and improved? Good information can improve financial forecasts  
664 and account for the direct and indirect cost and the benefits of service alternatives. 9. Where can demand be  
665 reduced and services rationed? Because many public services are free, they are often squandered. This question  
666 addresses the possibility of using fees and other means (e.g., eliminating low-usage hours in some public services  
667 and smoothing out peak hours in others) to reduce demand and pare down the availability of some services.

668 10. What policies can help strengthen the economic base and promote economic development? This question  
669 addresses the link between economic development and government policies and underscores the importance of  
670 private-sector investment decisions for public-sector fiscal solvency. 11. What arrangements can be made to  
671 identify and strengthen the leadership of this process? This final question underlies all others. Without able  
672 leadership the process of guiding a government through a fiscal squeeze may turn out to be haphazard and  
673 self-defeating. Decision-making structures that facilitate interest aggregation and build consensus are likely to  
674 reinforce leadership and help ease the adjustment to constrained budgets (Ibid, 6-7). These questions without  
675 doubt deal with the broad-management strategies required for effective coping with fiscal stress in our public  
676 sector. Hence, there is need for developing these strategies. And, putting our analysis so far together, we find it  
677 innocuous at this juncture, to ask the question that: to what extent have the foregoing strategies of managing  
678 fiscal stress in the public sector taken place or adopted in Nigeria? A concrete probing into this question forms  
679 the core of the discussion and / or analysis in the next section.

### 681 21 XII. Benefits of Participatory Budgeting

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

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

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

699 The need to avoid political bankruptcy as articulated here-in, can only be appreciated against the pains of  
700 its consequences: maintenance of take-home pay) individuals may be expected to adopt a ("Sauve Qui Peut"  
701 attitude. Instead of street demonstrations or television confrontations, indifference can be registered through  
702 inaction and avoidance (e.g., companies ignoring planning directives from governments or union leaders ignoring  
703 requests for wage restraints). Ordinary citizens can redefine their economic affairs to create a new "private"  
704 sector, which government does not know about or tax. In place of a black market in selling goods, a black market  
705 in labour can grow up. Untaxed wages are worth twice as much as wages attracting direct taxes at a marginal  
706 rate of 50 percent, and half again as much as wages taxed at 33 percent. In (at a point in time) Italy, black  
707 work amounts to as much as one-sixth or more of the total effort in the economy, and the American GNP may  
708 be underestimated by at least 10 percent because of the "subterranean economy." Even in Sweden, (at a time)

709 surveys of public opinion show that a majority do not regard tax evasion as a serious offence: many justify it on  
710 grounds that it is a reasonable reaction to the country's high rates of the —tax.

711 Even something as legal as the growth of do-it yourself activities is —symptomatic of the demonetisations  
712 of labour, as individuals find that unpaid work is more money than services that must be paid for from pay  
713 subject to tax (Ibid:-44-45). This reduction or avoidance of political bankruptcy from constituting a major  
714 problem to politico -economic benefit will aid the ability and capacity of the Nigerian state to find and maintain  
715 a balance between fiscal solvency and levels of services and benefits that are adequate, equitable and stable .  
716 Hence, (Levine op cit, 12) once articulated that: adequacy can be defined as a level of public goods and services  
717 capable of sustaining civil society and promoting individual well-being. This means adequate public goods and  
718 services ranging from national defence and law enforcement to housing and education. Equity can be defined  
719 as a system of service provision that guarantees citizens equal access and opportunities to use and benefit from  
720 public goods and services. Finally, stability refers to the maintenance of goods and services commensurate with  
721 the needs and expectations of citizens. Unstable service provision breeds uncertainty, cynicism, and alienation-all  
722 of which undermine consensus and support for government (Ibid). If the foregoing can be painstakingly done,  
723 the benefits that are inherent in the balanced management of the public sector's fiscal stress can be infinitely  
724 and adequately tapped for the betterment of the citizenry. And the government will be able to identify and  
725 vigorously pursue for attainment, some key national challenges stated below: Equally, key political challenges  
726 of tension over the distribution of power and resources" "friction between legislative and executive branches of  
727 government", "transparency in governance", "religious contestations and regional groupings", "sustainability of  
728 the democratic transformation" and "weak political party structure" (Ibid: 50-51) among others, will become  
729 tactically manageable for effective governmental process and actions which would as expected benefit the masses.

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

733 -Target setting based on educated guesswork without detailed project studies. -Violation of planning rules by  
734 those who made them.

735 -Inadequate/incomplete studies on plans. ? Put in place appropriate macroeconomic policies and framework  
736 that will promote rapid industrial and technological development of Nigeria and support effective economic  
737 performance of all sectors; ? Increase participation of the poor in the economy through expanding employment,  
738 increasing their productivity and skills and widening their access to other productive assets; ? Empowerment and  
739 organization of the poor to enable them participate more effectively in social, political and economic processes;

740 ? Devising appropriate social protection schemes to meet the basic needs of the poor, especially the  
741 handicapped, marginalized women ands youth; ? Design sound development policies and ensure effective  
742 implementation; ? Design a sound and comprehensive poverty alleviation policy and programme for human  
743 poverty eradication; ? Identify the sectors that form the basis for sustainable economic growth and focus on  
744 them, for example agriculture, energy, mining and industry; ? Capacity enhancement for the informal sector  
745 which is plagued by low productivity and high poverty; ? Appropriate debt management policy that will release  
746 foreign exchange for domestic investment;

747 ? Targeting resources to programmes directed to the poorest localities and groups to improve their conditions;

748 ? Support the development of sectoral policies that will encourage capacity utilization, employment and  
749 increased productivity. ? Support programmes that enhance national food security attainment, reduction in post  
750 harvest loss; ? Diversification of the economy; ? Promotion of small and medium scale enterprises

## 751 22 Conclusion

752 We have examined the issue of democratic governance and participatory budgeting in this paper in the context of  
753 their relevance, challenges and implications for the public sector finances and/or public spending and, the masses,  
754 zeroing-in on the Nigerian experience/situation. In the process, the subjectmatters of democracy, governance,  
755 budget and its participatory nature were examined. The necessary interconnectedness among these concepts was  
756 identified and examined in the context of the implications of such affinities for the people's ability to Benin:  
757 Department of Political Science and Public ? Facilitate access to credit, productive resources and employment;  
758 ? Promote the acquisition of appropriate technology; ? Provide support for the acquisition of information  
759 technology; ? Broaden the base for economic decision-making, involving the private sector, NGOs, CBOS and  
760 Civil society; ? Mobilize resources for priority development areas; and ? Support the mainstreaming of gender  
761 into the development process. ? Strengthen the coordination mechanism put in place by government at federal,  
762 state and LGA levels; ? Support coordination among donors; ? Support collection and analysis of poverty data;  
763 ? Support programmes that guarantee fundamental human rights, protection of life and property; and ? Support  
764 targeted poverty alleviation programmes (Ibid. [73][74]).

765 understand where the ultimate powers over public policies in these respects abound.

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



Figure 1:

Figure 2:

768 23 Global Journal of Human Social Science  
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<sup>2</sup>Year© 2012 Global Journals Inc. (US) and urban informal activities;

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