Citizen Participation in Budgetary Processes and Effective Governance in Nigeria

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This paper examines the issue of citizen participation in budgetary processes and its implications on budgetary governance in Nigeria. Budgetary governance in Nigeria does not actively accept inputs from citizens. Indeed budgets in Nigeria have very low implementation rates and its effects is generally hardly felt. This paper attributes this to disconnect between budgetary governance and the citizens for which budgets are meant to uplift and enhance socio-economic development. This paper explores the imperative for citizen participation in budgetary processes and how it will facilitate effective budgetary governance in Nigeria. The paper recommends the deployment of technology to facilitate inputs into the formulation of budgets as well as enable citizens monitor and evaluate some of the budgetary items in their communities and provide instant feedback.

Key Words: *Citizen Participation, Budgetary Process, Effective Governance, Nigeria*

Introduction

A budget is the principal document which outlines government income and expenditure as well as priorities over a specified period of time, usually one fiscal year. The budget as in Nigeria must be formulated taking into account the federal Character Principle and in line with section 16 (2) (a) of the Constitution of the Federal Republic of Nigeria (CFRN), 1999 as amended and provide that "… the budget policy must be directed towards the promotion of a planned and balance economic development". Accordingly, Ugoh & Ukpere (2009), viewed budget as a comprehensive document that outlines what economic and non-economic activities a government wants to undertake with special focus on policies, objectives and strategies for accomplishments that are substantiated with revenue and expenditure projections. The budget is thus by far the most important economic tool for mobilization, allocation and management of resources. This implies that if any nation desires to develop, they must get it right with budgeting process and not regard it as a legitimate means of settling political supporters and cronies. That is, the formulation, passage, implementation, monitoring, oversight and review must be done with utmost caution and according to the rules otherwise, the budget will not achieve the desired development.(Gideon, 2015)

The need for greater financial transparency and accountability in government continues to dominate discussions on public sector reforms. This is because the Nigerian government subsisting at all levels haven't really made any significant movement in the direction of budgetary

transparency. According to Atiku, Budgit and Lakin (2019) Nigeria has long had severe budget credibility issues at both national and subnational levels. The processes leading to budget formulation and its eventual implementation seems to be shrouded in secrecy. There is no proper mechanism for accepting inputs and also gauging if the implementation of that fiscal document has lived up to its purpose which breed bad governance, mass illiteracy, wanton and excruciated poverty, increasing unemployment, galloping inflation and general insecurity. The implication of this is that despite the ambitious nature and character, programmes and projects (like the four national development Plans,) envisaged and expressed in the budget being passed and indeed some with fancy names (budget of Deep Vision (#301 billion 2016), Infinite Transposition (#701 billion) 2017, Kinetic Crystallization (#1.3 trillion) 2018, Qabalistic Densification (#1.043 trillion) 2019, Olimpotic Meristemasis (#1.1 trillion) 2020, in the case of Cross River State), with noting or little on ground to show for it.

This paper intends to show that in a democracy, budgetary process doesn't have to be a barricaded affair; to underscore the problems facing budget and budgeting process in Nigeria; to underline the role citizen and other institutions plays in other jurisdiction in the budgetary process as well as churn out recommendations that will enhance accountability and transparent in the budgetary process.

The study employs secondary source of data only through literature review of existing document articles, newspapers and the net respectively. In all, the budget serves the need for enhancing the lives of a people and at such there must be institutionalized mechanisms for carrying the people along in spite of the proactive work being done by Civil Society Organization such as BUDgit in the area of promoting budget transparency.

Origin and Meaning of Budget and Budgeting

The idea of budgeting arose in Britain as a fallout or consequence of the struggle between parliament and the sovereign to control finance of the Crown. The term "Budget" was first used in England to describe the leather bag that held the seal of the Medieval Court of Exchequer. Later, the Ministers bag containing the proposals for financing government expenditures became known as his budget and the Minister when presenting his proposals is said to be opening his budget.

Subsequently, the word came to be used for the proposal themselves and hence, for any statement of plan and expenditure for a future period whether of government, public bodies, commercial companies and private individuals.

On it meaning, Municipal Finance Officers Association in the USA in Alen Steiss (1972) in halide (1986), viewed budget as "refers to a comprehensive plan, expressed in financial terms over a period of time…" For Aaron Wildavsky (1979), in its literal sense a budget is a document containing words and figures, which proposed expenditures for certain items and purposes. According to him, in its general sense, budget is concerned with translation of financial resources into human purpose.

According to Olufodipe Omopariola, government budget can be defined as a plan for financing the activities of government during a fixed future period, usually one year, prepared and submitted by the Executive to the Legislature whose approval is absolutely essential before the plan can be executed.

In their Characteristic manner, Robert Lee and Ronald Johnson (1979) in Halidu (1986) viewed budget as "as a document or collection of documents that refers to the financial condition of an organization, (family, corporation or government) including information on revenue, expenditure and purpose of government."

The term budget from a Management point of view refers to an operational document which specifies directly, the cost, time and nature of the expected result of specific budgetary outlay.

On the other hand, Budgeting and its meaning is rightly contained in Lee and Johnson definition when there attempt to drawing a distinction between the two. Consequently, budget refers to a

document or set of documents or object while budgeting is a process, a subject which usually leads to a budget

Budgeting thus connotes both planning and controlling functions as well as determination in future of what is to be done, the manner in which it will be done and the cost of doing it. In a social parlance, budgeting is the common art of allocating resources to the various competing interest, sectors and MDAs.

The Concept of Citizen Participation in Budgetary Process

Citizen participation in budgetary processes otherwise described participatory budgeting according to Hong (2015) is a system of promoting efficient and responsive government by having citizens input into resource allocation decisions. Goldfrank (2007) has noted that it is a process through which citizens can contribute to decision making over at least part of a governmental budget. Iloh and Nwokedi (2016) views participatory budgeting as a process that is open to any citizen who wants to participate, combines direct and representative democracy, involves deliberation (not merely consultation), redistributes resources toward the poor, and is self-regulating, such that participants help define the rules governing the process, including the criteria by which resources are allocated. Similarly, Zhang and Yang (2009) defined participatory budgeting as a process of democratic policy-making in which the government invites citizen inputs during the budget process and allow their influence in budget allocations. According to Wampler (2007), participatory budgeting is a decision-making process through which citizens deliberate and negotiate over the distribution of public resources.

In simple terms, under the participatory budgeting system, citizens have the right to say how part of the public resources should be spent. Obviously, it is not only about the decision itself. It is a complex process including the identification of needs, formulation of needs, discussions, and prioritizing some of these needs. Participatory budgeting programmes are implemented at the behest of governments, citizens, Non-Governmental Organizations (NGOs), and Civil Society Organizations (CSOs) to allow citizens to play a direct role in deciding how and where resources should be spent.

The practice of promoting deliberative democracy through citizen participation in budgetary decision making has been widespread for several decades now. From an international perspective, the best-known form of citizen participation in budgeting is the Porto Alegre model, considered the initial attempt at participatory budgeting (Wampler 2007). In 1988, the progressive Workers' Party won the mayoral election in Porto Alegre, Brazil. The new government, together with civil society groups, experimented with a participatory budgeting program aiming to invert the budget's priorities by shifting resources from middle- and upper-class neighborhoods to lower-class ones. Participatory budgeting has since spread to cities worldwide.

Although participatory budgeting was developed and invented in Porto Alegre, later it travelled not only across Latin America, but was also transferred to other parts of the world, especially North America, Europe and Asia. The implementation of this system however differed significantly. Klimovsky (2017) has shown that he models adopted by other countries in Europe for the implementation of participatory budgeting was unique to the conditions found in the area. The implementation of the Porto Alegre model in most CEE countries could be, according to Krejnova and Raudla (2013), especially challenging, because this model implies politically active citizenry and politicians willing to cede significant decision-making powers. However the core ingredient of participatory budgeting is participation, deliberation, empowerment and control and monitoring, all of which should be decentralized.

World Bank (2007) argued for participatory budgeting in developing countries by underlining its merits to include;

- It promotes social justice. Neighborhoods or sub regions with lower levels of infrastructure and higher poverty rates receive more resources than better-off sub regions.
- It spurs administrative reforms. In participatory budgeting programs, considerable time and effort are dedicated to decentralizing the government. Officials are appointed to aid the administration of each district. The reorganization of local administrative processes facilitates contact between the government and the population.
- It fosters good governance and transparency
- Participatory budgeting can provide government with information that improves allocative or technical efficiency. Public input may offer innovative solutions that would not have emerged from traditional modes of decision making.

Budgetary processes in Nigeria: An Overview

The budget process in Nigeria is a string of activities involving budget planning, enactment, and implementation and monitoring. According to Ekeocha, (2012), the budget process is a system of rules governing the decision-making that leads to a budget, from its formulation, through its legislative approval, to its execution and evaluation. It can also be seen as the procedure by which governments create and approve a budget.

According to CBN (2015), the budgetary process has to go through four critical processes which are: drafting, legislative approval, implementation and; monitoring and evaluation. At the drafting stage, the President is mandated by law to produce and submit projections of earnings and disbursements for the fiscal year to NASS in line with section 81 (1) and section 121 (1) for the states. Specifically, 81. (1) reads, " The President shall cause to be prepared and laid before each House of the National Assembly at any time in each financial year estimates of the revenues and expenditure of the Federation for the next following financial year"

The Budget office of the Federation (BoF) then produces the Fiscal Strategy Paper (FSP) that summarizes government's complete budgetary policy. The FSP also includes the macroeconomic structure, major assumptions, earning estimates and disbursement projections. The Paper details the strategy objectives of Mr. President and is produced in conjunction with other MDAs, like the National Planning Commission and the CBN. The FMOF submits an outline of the budget to the President, who will then present same to FEC for their consideration and approval.

The legislative approval stage usually involves the president presenting the Appropriation Bill to the Senate and the House of Representatives in a joint sitting as provided for in section 80 (2 and 3)CFRN 1999. The appropriate committees in the Senate and House of Representatives will then examine and suggest revisions to the different sections of the budget. The process, which involves the legislature is usually long and requires compromise between the executive and legislature.

The penultimate stage is the implementation stage. This process involves various federal government MDAs, which receive funds for their capital projects every quarter. MDAs spend these funds based on the share of the budget from the Consolidated Revenue Fund of the Federation (CRF) and in line with section 80 CFRN 1999. The FMOF, in 2005, initiated a "Cash Management Committee", to make sure that funds are made accessible to allow for the easy funding of the budget and ensure that it reduces borrowing.

The budgetary process in the last stage involves monitoring and evaluation. This involves reviewing the level of execution of project implementation from various locations in the country, and the quality of each year's budget. Certain ministries, departments and agencies (MDAs) are by law tasked to monitor and evaluate budget implementation MDAs involved in the monitoring process include: the FMOF, NPC, the National Economic Intelligence Agency (NEIA), the

Presidential Budget Monitoring Committee (PBMC), the Office of Auditor General of the Federation (OAGF), the Office of the Accountant General of the Federation and the NASS. The BOF and the NPC together with the spending ministries and agencies, conduct physical inspection of the completed and ongoing projects.

Olutoye (2013) elaborated on the steps involved in the budgetary process. These are

- Budget formulation by the various Ministry, Department and Agencies (MDAs);
- Call circulars to indicate the format for submission of the budgets proposal to Ministry of Finance.
- Submission of budget from MDAs to Ministry of finance;
- Hearing and defence of budget;
- Determination of ceiling for each Ministry, Department and Agencies;
- Alternatively, there may be participatory budgeting or a situation whereby ongoing projects are captured in the next year's budget;
- Revenue forecast and projections;
- Final preparation of budget and submission to the state or Federal Executive council;
- Presentation to parliament;
- Legislative process;
- Implementation-warrant of releases and cash backing;
- Monitoring and control;
- Oversight

On the whole, the budgetary process in Nigeria is an elaborate schema of activities that is initiated by the executive, passes through the legislature and is eventually implemented by the executive.

Challenges of Budgetary Governance in Nigeria.

The Nigerian budgetary governance suffers monumental challenges which span the conception of the budget through to its implementation. One of the challenges with the budget process in Nigeria is the over bloated nature of the budget. This is due to the partial funding of projects across the country and the high risk of these projects being abandoned in their partial state. While some projects are ongoing and poorly funded, new projects are introduced, thereby increasing the risk of neglect. Some projects are poorly monitored through the various stages of completion; some projects are approved without detailed costing and engineering design.

Another problem with the budgetary process in Nigeria and this is worth taking a cursory look at in the context of this paper is the weak reporting culture of the Ministries Departments and Agencies. Their reports do not adequately reflect projects that are ongoing as various stages of implementation are not stated. The MDAs do not adhere to proper monitoring and evaluation techniques on their projects and the large number of MDA projects makes it difficult to individually visit each project. In more simple terms, there is a communication gap between budgetary provisions and what is actually occurring in the field. There are instances where projects have been budgeted for and the status of the project is unknown, whether it is ongoing or has probably been abandoned.

Budget implementation issues remain one of the most significant problem of the budgetary processes till date. According to Rasul and Roger (2017), over 4700 of public investment projects from 2006/2007 included in the Nigerian budget are never started, let alone completed. In most cases, monies that were meant for this purpose were either siphoned off or the government simply could not mobilize enough funds to execute the project. This brings us to the next challenge facing the budgetary process, that of deficit budgeting.

Deficit budgeting is an issue which affects the overall credibility of the budgetary process. Deficit budgeting occurs when expenses far outweigh revenue, in which case government has made its budget but lacks the wherewithal to complete the items on the budget. Available data suggests that the central government in Nigeria has adopted what Schick has termed "escapist

budgeting," consistently authorizing more spending than the government can actually mobilize. (Schick, 1998). According to the 2016 year-end budget report published by the Budget Office of the Federation and the Ministry of Budget and National Planning (2017), there was a shortfall in revenue collection from non-oil revenue sources of over 44 percent. The same report shows significant underspending of capital budgets in agriculture, education and science and technology as contained in the table below.

Another challenge of the budgetary processes in Nigeria is the late passage of the appropriation bill. The Nigerian legislature in recent years has been famed for delayed passage of the fiscal bill, sometimes several months into the new fiscal year. This back and forth in the passage of the fiscal bill is mainly symptomatic of the frosty relationship between the executive and the legislature. Unfortunately, this kind of dilly-dallying on the nation's budget has grave implications for the execution of critical capital projects. This problem is compounded by the provision of section 81 (1) which did not provide for any time frame for which the budget should be presented and passed. This scenario is exploit by the executive to activate section 82 CFRN 1999 as amended. It provided thus;

If the Appropriation Bill in respect of any financial year has not been passed into law by the beginning of the financial year, the President may authorize the withdrawal of moneys in the Consolidated Revenue Fund of the Federation for the purpose of meeting expenditure necessary to carry on the services of the Government of the Federation for a period not exceeding months or until the coming into operation of the Appropriate Act, whichever is the earlier:

This provision created another lacuna by not providing the number of months to which the President can authorized withdrawal from the consolidated revenue Fund without the passing of the Appropriation Act.

Lastly, endemic corruption affects the budgetary processes in Nigeria. Monies set aside for the execution of projects are diverted. Civil servants collaborate with contractors to deliver substandard projects while misappropriating the rest of the funds.

Civil Society and Participatory Budgeting: The Case of BudgIT

As stated earlier, participatory budgeting in praxis takes into consideration the unique setting of the society. The Porto Alegre model of Brazil cannot easily suit the diverse nature of other societies. Every society has a unique mechanism for engaging citizen through the budgetary processes, although with varying degrees of effectiveness. In the Nigerian context, institutionalized mechanisms for engaging with citizens through the budgetary processes are rather limited. Fortunately, civil society organizations are making tremendous efforts geared towards facilitating greater involvement and participation in the budget. Iloh and Nwokedi (2017) carefully notes that 'in a complex society like Nigeria, one of the best ways to encourage citizens' participation in budgetary processes is to encourage the involvement of the civil society'.

Budgit Nigeria launched on September 13, 2011 is leading the way in facilitating participatory budgeting in Nigeria by enabling public engagement with the national budgeting process. Global Partnership for sustainable development (2018) analyzes how this organization is pioneering participatory budgeting in Nigeria. BudgIT has engaged millions of citizens in what was a complex, opaque, and inaccessible government process. According to the organization's 2017 annual report, in the preceding year BudgIT reached approximately 2.5 million people–1.5 million Nigerians offline, as well as 1 million more via digital spaces. The Tracka program was particularly successful in promoting offline engagement by using BudgIT project officers to share the feedback of "offline" communities or individuals through the platform or with local representatives.

Furthermore as a result of BudgIT's and citizens' analysis, BudgIT identified a number of suspicious or frivolous planned expenses in the 2017 federal budget — including a 656 percent

spending increase over 2016 levels on the legal aid council's "office stationeries and computer consumables" (Guay 2017). More transparent review of government budgets has also opened a discourse between the government and citizens on allocation of resources and compensation. In 2016, the government made a controversial call to remove fuel subsidies. The policy was very unpopular as demonstrated by widespread riots (Mark 2012), and was made all the more so when, due to the communication efforts of groups such as BudgIT, citizens saw how much of the national budget was being spent on government workers' compensation. The government responded by offering concessions, including a 25 percent cut in the salary of several high-ranking officials (Firth 2013).

BudgIT's work has highlighted the complexity of the budgetary process in Nigeria and its inaccessibility not only for citizens, but also for companies and development entities. The organization has therefore tried to position itself as a financial intermediary that can help individuals, corporations, and development organizations sift through dense budgetary information and answer specific budgetary queries. In 2017, BudgIT received over 2,000 unique data requests monthly from corporate and organizational users. BudgIT does this by sourcing relevant budgets from the federal and local budget offices in their standard PDF form. They submit the documents to an online software conversion service and then go through a rigorous data cleaning and validation exercise to ensure the official PDFs have been accurately translated. Once the documents are in a searchable format, BudgIT works on "drawing out insights, building designs, media strategy and building connections" (Onigbinde 2018).

From the foregoing, civil society organizations not just BudgIT as discussed in this section are creating avenues for citizens to be part of the budgeting process by providing the necessary information and accepting feedback on the extent of budget implementation. These are crucial components of the budgeting processes and the ability of citizens to be involved is a vital step in ensuring public sector transparency and accountability.

Leveraging Technology for Increased Citizen Participation in Budgetary Processes

The use of ICT, with collaborative and participative technologies, is of paramount importance for promoting the inclusion of an increasing number of citizens in participatory initiatives such as Participatory Budgeting. Participatory budgeting is one of a number of participative activities, that, when supported by technology, are described as e-participation. Although technology has not been the principle focus of participatory budgeting studies, which tend to concentrate on governance and democracy effects, it has been the focus of recent e-Participation research. E-participation technologies have the potential of facilitating and supporting participation processes at different levels of interaction between citizens and government, within at least one of the following activities:

- Informing. It is a one way transmission of information from the government to the citizens. The government actively provides access to information in the issues the government considers are relevant. The citizens may use this information to form opinions on these issues. Technologies that can be adopted for this purpose include: audio and visual information through government websites, FAQs, e-newspapers, pod- and web-casting (sound and video broadcast over the internet).
- Lobbying (Campaigning). It is the way citizens (political parties), mostly as organized interest groups, try influence legislators and governors (citizens' vote intention) in public issues, e.g. in setting the public agenda. The most commonly used lobbying technologies are the electronic petition systems (see e.g. http://www.ipetitions.com/) which allow active citizens the online collection of signatures on a political issue with the purpose of influence the political agenda. Weblogs are commonly used by both political active citizens and governmental actors to influence the political debate. Social networking tools are providing

support for social interaction on the internet, linking citizens in social movements and issue-based pressure groups, as well as facilitating political e-campaigning.

- Consulting. This activity is initiated by the government, which poses questions and formulates issues for consultation. Citizens provide feedback, and the government collects citizens' individual opinions, ideas, or preferences for later analysis. Online polls and surveys are designed to measure the level of approval/disapproval towards an issue using forms with closed questions addressed to a representative sample from the population
- Dialoguing. It is a two-way interaction between the government and citizens, who have equal standing in shaping the discussion. The elaboration of documentation and management of the knowledge stemming from a deliberative discussion are also group activities that need to be technologically supported. Thus, collaborative writing tools, like wikis, and document management technologies, can support group development of documents (and knowledge exchange) through a controlled workflow process as well as change tracking and versioning functionalities.

In general

Table 2. Supporting technologies and their role in a participatory budgeting process

Process	Sub-Processes	E-participation technology support options
Establishing a Regulatory Framework		− Online registration − Electronic identification tools to support online authentication and verification of participants − Informing technologies − Dialogue support technologies − Lobbying technologies
Participant recruitment and Engagement	Participant selection	− Informing technologies − Statistical tools to generate ex-ante representative and legitimate samples of potential participants − Statistical tools to measure ex-post participation Representativeness
	Media coverage	− Informing technologies for dissemination and awareness, including e.g. "Tell to a Friend" features
	Establishing basic knowledge	− Informing technologies to provide background information − Budget simulators − Dialogue support technologies
Budget proposal Formulation	Proposal submission	− Idea generation tools − Consulting technologies − Online submission systems. − Electronic petition systems to collect signatures for a proposal when a minimum number of signatures associated with a proposal submission are required in order to be considered.

		− CSCW to support collaborative work in producing a proposal
	Representation	− Dialogue support technologies − Lobbying technologies
	Deliberation and preference formation	− Dialogue support technologies − Ranking and scoring tools for proposal evaluation
	Conversion	− CSCW − Informing technologies
Decision-making		− Consulting technologies − Decision support technologies
Adoption		− Informing Technologies − Tracking and tracing of each proposal during the PB process, including adoption and implementation
Monitoring of implementation and execution		− Informing Technologies − Consulting Technologies − Lobbying Technologies

Source: Rose & Lippa, 2010

Conclusion and Recommendations

In effect, participatory budgeting is hinged on the idea that development should not be limited to a top-bottom approach. The failure of third world economies has been to relegate citizens to positions where their inputs are not considered. The Porto Alegre model may not be applicable in every sense of praxis to our society but it raises fresh questions into how budgetary governance is operated. There is greater need for citizen involvement in the process of budget planning and implementation. The latter is even more critical considering limited impact which yearly budgets have on the welfare of the ordinary citizen.

Achieving participatory budgeting within the complex milieu of the Nigerian society will require certain technological infrastructure. In other words, technology is critical to engaging the citizens all through the budgetary process via planning, implementation down to monitoring and evaluation phase as earlier discussed in this paper. The modus operandi and Vivendi's of BudgIT which includes budget monitoring via information gathering on the budget and communication through appropriate mediums is a model that should be institutionalized. This paper therefore recommends;

- That government at all levels should explore mechanisms to accept inputs and feedback from her citizens on the design and formulation of her budget.
- That the relevant sections, (80 and 81(1)) should be amended to capture time frame of budget preparation, laying, authorization and related activities as well as cause section 82 to be invoked were the executive are not culpable of any wrong doing connecting any delay in any sphere in the budget process.
- Emphasis should be placed of performance were output are measurable as basis for future allocation to sectors and MDAs
- De –politicalizing of the budget and its process to eliminate corrupt tendencies and practices
- Strengthen the capacity of monitoring agencies to ensure the budget and its projects/programmes are 90% completed before certificates of job compilations and positive reports are issued inter alia
- The deployment of Information and Communication Technology in the budgetary process to allow citizens contributes directly in all spheres of budget cycles inter alia.

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