

**BUDGET IMPLEMENTATION IN IMO STATE (2011-2015): A
DEMONSTRATION OF POLITICAL FALLACIES, EXECUTIVE
FAMILIOTOCRACY AND POLITICAL DEMOTOCRACY**

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DOI: 10.13140/RG.2.2.36675.73766

Abstract

This work on budget implementation in Imo state as a demonstration of political fallacies, executive familotocracy and political demotocracy was meant to expose the shortcomings of the political class especially the perversive and totalitarian character of the political executive in policy formulation, execution and monitoring from 2011 to 2015. Employing the qualitative (document/phenomenological studies) and quantitative (descriptive survey) methods, it was found that the democratically elected political executive in Imo state negated the democratic values and shifted towards political deception, executive familotocracy and political demotocracy in the entire process of budget implementation from 2011 to 2015. This shift towards political fallacy, executive familotocracy and political demotocracy by the government were re-inforced by the highly classified/secret nature of some government documents/data and the civil service “oath of secrecy” that compels civil servants not to disclose government secrets. It is therefore recommended that, the “oath of secrecy” should be deleted from the civil service rules and the populace given reasonable access to government data/documents because the public service is a commonwealth rooted in a social contract that was determined and subject to popular will and accountability. Moreover, a lasting and sustainable solution will be the religious application of a proactive, punitive and results-oriented budgeting theory known as “Implemental Theory of Budgeting.”

Key words: Budgeting, Demotocracy, Familotocracy, Nigeria

Introduction

According to Aristotle (in Nwoko, 2006: 29), the happiest life is the virtuous life, which is life in the mean and the life that is attainable by all. Moreover, “the level of human freedom depends on production, its level of development, the material conditions of human life, and in general, people cannot be truly liberated as long

as they are unable to obtain food, drink, housing and clothing in adequate quality and quantity (Sazonov, 1984: 25).” If the foregoing assertions are to be diligently achieved, this must be through a populist-oriented government budget that is devoid of deceptions and every atom of manipulations from the political executive. According to Fleischman and Marquette (1986 cited in Tyer and Willand, 1997), it is difficult to imagine governments without budgeting while Wildavsky (1961: 183-190) compared public budgets to the life-blood of governments. Carefully looking at these two definitions of the budget, we can see that the budget is like the locomotive engine that drives both the government and the populace. The budget is multi-functional in character, it is like the sun that shines on every plant and animal, causing the plants to produce both food and oxygen for the animals through the botanical process of photosynthesis. The budget is like the major pillar on which the entire building depends on, and any violation in the manner of quackery or sub-standard application of materials will surely lead to the collapse of the building. The budget is like the Divine staff and mantle in the hands of Moses and Elisha that were used to divide the red sea and Jordan River respectively (Exodus 14: 13-31 and 2Kings 2:12-14). If the foregoing analogies are obvious exemplifications of the true functions of a budget, then, the budgetary process of formulation, execution and monitoring must be devoid of every atom of falsehood and manipulations that will portray it as “ a political document that is coded or couched in figures” (Ifeanyichukwu, 2008:43). Imo state in particular must not be an exception to the above positive principles and goals of the budgetary process, and as a result, the entire process of budget formulation, execution and monitoring should be rooted in the principles of accountability and due-process. Moreover, any deviation in the formulation, execution or monitoring process from the principles of due-process and accountability will amount to a call for lawlessness as well as a negative progression towards familotocracy and political demotocracy.

Statement of the Research Problem

Budget implementation has been a very vital component of the budgetary process especially in the determination of either the success or failure of government policies and programmes. At the beginning of every fiscal year, the Imo state government through the ministry of finance or planning do issue-out “call-circulars” to all government ministries and departments demanding for the submission of their annual financial estimates for the coming year. Some and even a majority of these annual estimates and budgets were prepared and approved

with diligence, high expectations and noble ideas. Nonetheless, a major obstacle to the full realization of these budgetary goals had been the problem of poor implementation or the non-implementation of the projects. The foregoing statement is further strengthened by the following quotation from the Trumpeta Newspaper of 11th September, 2015 which asserted as follows: “Okorochoa’s failure to implement budgets marred 2014 presentation; APC, PDP lawmakers battle as Governor visits Assembly after failed attempt:’ ‘list of budgets not yet implemented: Construction of New Gates (N15 billion); Monumental Projects: Ecumenical Centre, Five star Crystal Hotel, Akachi Towers, Mult-level Car Park etc (N29billion), construction of one hundred (100) secondary school blocks/primary school blocks in 305 wards (N20 billion), construction of ten (10) industries (N10 billion), City Roads/15kms Local Government Area Roads (N80 billion), Imo state University Permanent Site (N15 billion) and Government House in Owerri (N10 billion) (Imo Trumpeta, 11-9-2015, P.I)”. The foregoing assertion is an obvious instance of what Imo state experienced from 2011 to 2015. The two major questions arising from the above discussions are:

1. What are the problems that confronted budget implementation in Imo State from 2011 to 2015?
2. What could have been the possible solution to these problems that confronted budget implementation in Imo State from 2011 to 2015?

Research Questions

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Methodology

The qualitative method using document and phenomenological studies and the quantitative method using descriptive survey and simple percentage were the researcher’s methods for gathering and analyzing relevant data needed for answering and validating the research questions.

Theoretical Framework

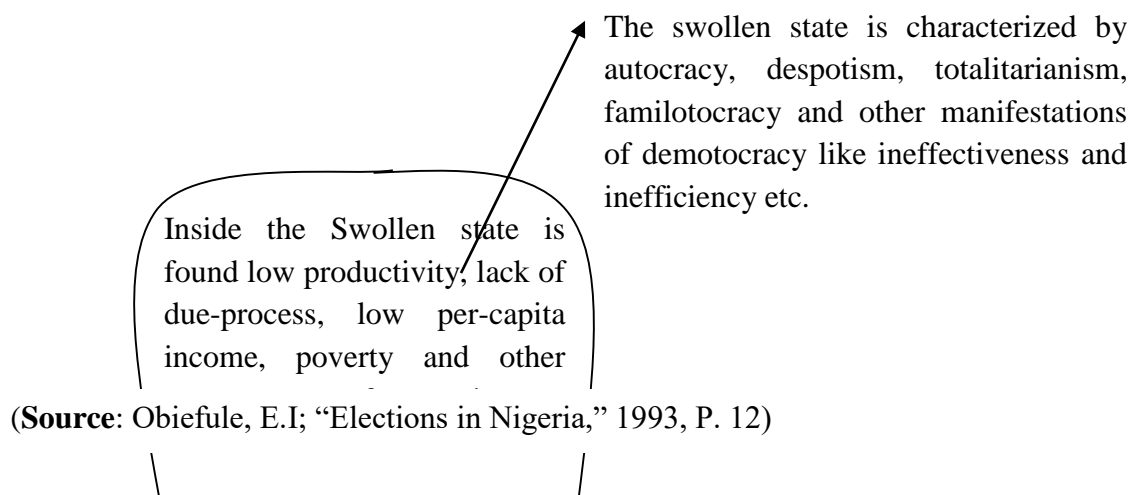
The participative model of management (Beach, 1975:554) and Larry Diamond’s Swollen State Theory (Obiefule, 1993:12) were the two theories that guided this

research process. The participative model of management will help to explain the expectations of a true-democratic budget implementation process while Larry Diamond's Swollen State Theory will help to explain the negative effects of Political Democracy, Executive Familotocracy and Political fallacies in the budget implementation process in Imo State from 2011 to 2015.

1. **Participative Model of Management:** This is a process by which people contribute ideas toward the solution to problems affecting their jobs and organizations (Beach, 1975:554). According to Dale Beach, it is both ego and task involvement of individuals or groups, and it includes not only the physical contributions of the individuals, but also their intellectual and emotional involvement in the affairs of the organization. Participative management tends to make the organizational decision-making more rational and objective as more and more people of diverse knowledge, attitude and values contribute to management decisions. According to Aloy Ogunna, participative management promotes better understanding between the workers and management, creates a strong feeling of trust in top management by the workers, increases employees' feelings of solidarity with the organization, fosters good labour-management relations and engenders employees' support and co-operation. Participative management increases the tempo of communication flow and by this dispels dangerous rumours, eliminates cliquisim and factionalism, reduces industrial tensions and conflicts associated with trade unionism as well as leading to industrial peace and harmony (Ogunna, 1999:438). The use of participative management enhances the positive responses of subordinates to management's directives (Dublin, 1974:447). The success or failure of the entire budget implementation process depends on the extent to which the principles of participative management are diligently employed. When the principles of participative management are not transparently followed in the budget implementation process, it can lead to the manifestation of some negative and undemocratic influences like, political demotocracy, executive familotocracy and political fallacies etc.
2. **Larry Diamond's Swollen State Theory:** The swollen state is one that is over-involved in the private and public lives of the citizens especially in the area of provision of essential amenities and the establishment of industries (Obiefule, 1993:12). The swollen or over-developed state is also an abnormal state, and it is abnormal because it has extra-functions in addition to the normal and primary duties of a state. The swollen state has an underdeveloped structure which is represented by the economy and over-

developed superstructure that is represented by the institutions of society which revolve around the economy. Due to the over-involvement of the state in a majority aspect of the socio-economic and political activities of the society, it therefore makes politics and state power a lucrative venture, thereby compelling the state to be corrupt and partial rather than neutral and objective in its mediation and moderation of intra as well as inter-class struggles, and in the distribution/allocation of societal values cum resources. Moreover, despotism, autocracy, totalitarianism, familotocracy and other forms of demotocracy are all consequences of the corrupt and partial character of the state. The diagram below further explains the swollen state theory.

Figure 1



Clarification of Major Concepts

1. **Budgeting:** For Meig and Meig (2004:51-68), a budget is the comprehensive financial plan setting forth the expected route for achieving the financial and operational goals of an organization. The budget is the life-blood of governments, the financial reflection of what the government does or intends to do (Wildavsky, 1978:345). A government budget is a comprehensive financial plan of income and expenditure within a specified period of time, which serves as the basis for the government operations during the period (Ogunna, 1999:328). According to Ifeanyichukwu (2017:10-11), the budget is a socio-economic and political document expressed in monetary values and reflecting the scale of preferences of what

a government is expected to execute within a particular period of time usually a year. For the purpose of this work, a budget will be seen as a political document that is coded or couched in figures (Ifeanyichukwu, 2008:43).

2. **Demotocracy:** This is a new and emerging concept in the field of political science that was formulated by the author/researcher based on the Ph.D field work experience in relation to “Budget Implementation and Infrastructural Development in Imo State (1999-2015)”, which portrayed the budget implementation process in Imo state as a demonstration of bureaucratic strangulation/isolation and executive totalitarianism. Demotocracy is a democracy under the influence and control of autocratic, despotic and totalitarian leadership (Ifeanyichukwu, 2017:245-247). Demotocracy is a democracy that is gradually as well as seriously shifting and drifting from the popular will to the personal and selfish agenda of the political executive/leadership in a state. Demotocracy is a democracy in the process of decay and in danger of extermination. Demotocracy as a new and emerging concept in political science is structured in the following equation: **“Demotocracy” = Democracy Plus (+) Totalitarianism (autocracy, despotism, authoritarianism, Fascism etc).**

Demotocracy is a combination of some of the features of democracies and those of totalitarian governments. The features of demotocracy are the following:

- a. The existence of either a covert or overt Para-military force that works in collaboration with the police and army.
- b. The prevalence of dictatorial, anti-democratic and anti-parliamentary tendencies (Aromolaran, 1976:10-11).
- c. The near-total subordination of everything to the main goal of the government especially in the areas of peace, religion and education.
- d. The dominance of a weak legislature, weak judiciary and a rubber-stamped political executive.
- e. The use of “Polemics”, which is the appropriate praising of one’s own ideas while at the same time condemning those of the opponents (leeds, 1981:155).
- f. The use of “plain folks”, which is the identification of one’s or a party’s goals with those of the society despite the unpopularity of the individual’s or party’s goals (Leeds, 1981:154).
- g. The use of “Glittering Generalities”, which is a condition whereby the policies of the political leadership or government are usually identified and

- aligned with widely accepted virtues (like; affordable education, truth, freedom and democracy) despite the unpopularity of such policies.
- h. The use of “Bandwagon”, which is a propaganda tactics whereby it is asserted that, the policies of the government are widely acceptable to a majority of the populace, and that it would be beneficial for the masses if such policies are implemented since the prevailing slogan and belief is “Everyone is strongly behind such a policy”.
 - i. The use of “Name-Calling; which is a technique of employing a discrediting word or statement against the ideas of an opponent for the purpose of ridiculing both the opponent and idea.
 - j. The prevalence of a weakened legislature.
3. **Familotocracy:** Like Demotocracy, familotocracy is also a new and emerging concept in political science that was formulated by the author/researcher based on the Ph.D field work experience in relation to “Budget Implementation and Infrastructural Development in Imo state (1999-2015)”, which described the budget implementation process in Imo state within the period (2011-2015) in review as a cliquish, selfish and dictatorial expression of the will and expectations of the political executive. Familotocracy is an extension, degeneration and degradation of “Demotocracy.” Familotocracy is the worsening and rottenness of Demotocracy. However, Familotocracy is a democracy under the dominance and influence of the family members and friends of the political executive (Ifeanyichuwku, 2017: 245-247). “Familotocracy is not “Monarchy”, but a democracy dominated by the strong family members and colleagues of the political executive. “Familotocracy” is not only a feature of regional, state or national governments, it is also a feature of international and global organizations. Familotocracy is neither communalism nor monarchy. The principle of hereditary governs a monarchy while equity, need and brotherly love governs communalism. For Familotocracy, extreme competition, extreme loyalty and manipulative skills are the key principles that govern the membership and their operations. These skills and principles are needed for winning the loyalty of the populace. When political appointments, governance and elections are done based on tribal, ethnic, racist, religious and extreme professional bias, it then amounts to familotocracy. When only a majority of the members of a particular national, tribal, ethnic, religious, racial or professional group are appointed or elected into positions of governance in any

society/organization, it means familotocracy in operation. Political fallacies are also a feature of familotocracy.

Presentation and Analysis of Research Question one

What are the problems that confronted budget implementation in Imo state from 2011 to 2015?

It is vital to note that, the political economy of national or regional budgets is an important aspect that every country, state or region must embrace seriously especially in this modern period and dispensation of near financial accuracy and because of the dominance of internet and telecommunication technology (Ogujiuba and Ehigiamusoe, 2014: 300). Over the years, the annual budget in Nigeria and Imo state in particular had been described as a yearly ritual, and according to Ayemokhia (2010), the poor budget implementation in Imo state and Nigeria in general is an obvious indictment on both the executive and legislative arms at the local, state and federal levels. It is very sad that no local, state or federal government in Nigeria had been able to achieve a 45% or 50% capital budget implementation level from 1999 till present, and the reasons often put forward are the dwindling revenue capacities of the various tiers of government (Ogujiuba and Ehigiamusoe, 2014: 305). For Imo state in particular, the major problems that confronted budget implementation from 2011 to 2015 are (Ifeanyichuwku, 2016, field work); Poor budget preparation, bottlenecks associated with budget enactment, inappropriate budget formulation, delays in the release or non-release of budgeted funds, limitations associated with the Cash-flow Management Policy, limitations associated with the due-process mechanism/public procurement Act, problems of technical capacity, the paucity/insufficiency of implementation initiatives, insufficient budget performance/monitoring mechanisms and the stoppage/change in the policy of disbursing capital funds beyond the current fiscal year etc. The foregoing enumerated problems that confronted budget implementation in Imo state from 2011 to 2015 were further re-inforced by the anti-budgetary and anti-democratic activities of the political executive within this period. For instance, the entire process of budget implementation during the period in review had been that of bureaucratic isolation/strangulation, executive familotocracy, political demotocracy and the prevalence of political fallacies etc. Moreover, budgeting in Imo State from 2011 to 2015 at both the state and local government levels was an annual academic ritual on the part of the bureaucrats who were never allowed to perform their legal and constitutional duty of budget implementation. The government in power during the period under review was

an obvious exemplification of political demotocracy in the sense that, it was popularly elected by the citizens in 2011 but decided to embrace despotic, autocratic and totalitarian practices in its budget implementation initiatives. In a field and questionnaire survey of a sample of 460, approximately 10% of the 4,699 Imo Civil service population as at December, 2015, it was found that the “Non-Compliance with the Due-process and Public Procurement Act, Poor Budget Performance Monitoring Mechanism, Inadequate Consultation/Field Work and Inadequate/Irregular Training of Imo Civil Servants” are some of the major factors and problems confronting budget implementation and infrastructural development in Imo state. In the survey conducted in June, 2016, and in which 440 out of the 460 questionnaires distributed were retrieved, it showed that;

1. There was no significant relationship existing between budget implementation and the Due-Process/Public Procurement Act.
2. There was no significant relationship existing between budget implementation and performance monitoring mechanisms.
3. There was no significant relationship existing between budget implementation and the training/retraining of Imo Civil servants.
4. There was no significant relationship existing between budget implementation and field work/consultation.

Using a two-point – options scale of “Agreed” and “Disagreed”, and the simple percentage method of data analyses, it showed that;

- a. 409 (approximately 93%) of the 440 sampled civil servants agreed that, the non-compliance with the due-process and public procurement Act are some of the major obstacles confronting budget implementation in Imo state while 31(7%) of the sampled civil servants disagreed. This situation was the consequence of the drift towards Demotocracy by the government.
- b. 284 (appropriately 65%) of the 440 sampled civil servants agreed that poor budget monitoring mechanisms had been limitations to proper budget implementation in Imo State while 156 (35%) of the sampled civil servants disagreed. This was also a consequence of the isolation of a majority of the experienced bureaucrats from the budget monitoring teams in preference to inexperienced adhoc committees/task forces.
- c. 334 (appropriately 76%) of the 440 sampled civil servants agreed that, inadequate consultation and field work had been some of the major problems confronting budget implementation in Imo state while 106 (24%) of the sampled civil servants disagreed. This was an obvious consequence of the gradual and total movement from the democratic principle of popular

consent to the totalitarian principle of pervasiveness and selfish embodiment of wisdom to the detriment of the general will.

- d. 278 (appropriately 63%) of the 440 sampled civil servants agreed that, inadequate training of Imo civil servants was an obstacle to budget implementation in Imo state while 162 (37%) of the sampled civil servants disagreed. This was another consequence of the short-sighted and lack of visionary leadership on the part of the government that sees itself as an autarchy and Island that needs no cooperation and ideas from the populace and bureaucrats in particular.

Concerning the influence and effects of executive familotocracy in the Imo state budget implementation process, the researcher gathered valid and reliable data using the interview instrument. In some of the interviews conducted with Permanent Secretaries; Directors of Planning, Research and Statistics; and Heads of Procurement etc; it was found that the government within the period in review (2011-2015) had not been following the due-process principles in its budget implementation process. According to these bureaucrats interviewed, the government did not follow the budget provisions, rather the Governor and other members of the political executive decide on projects they want to execute outside the budget provisions. The Civil Servants were never consulted in project execution because of the Governor's and Political executive's belief that they lack the needed ideas, and this was the philosophy behind the non-employment, non-promotion and non-training of Civil Servant from 2011 to 2015 (Source: Imo Civil Service Report; 2013, 2014 and 2015). The Civil Service in Imo state from 2011 to 2015 was rendered redundant because more than 70% of the duties of Civil Servants were hijacked by the Governor and other members of the political executive (Source: Field Work, June, 2016). Almost every activity from the "Tender for Contracts", "Legal Drafting of Contracts" and the collection of all cadres of revenues were handled by the Governor, other members of the executive, friends/colleagues and the nuclear/extended family members of the political executive. Even at the Local Government level, there was no budget implementation because the Governor withheld all the revenue allocations of the local governments, and only releases less than 5% of the allocations to them for salary payments and other recurrent expenditures(source: Local Government Field Survey, June, 2016). Moreover, budget implementation for the Local Governments under the period in review was done by the Governor and his political executive.

In relation to political fallacies and their role in the Imo state budget implementation process from 2011 to 2015, the researcher undertook a qualitative examination of “Budget Performance Review Documents” from 2011 to 2015. An obvious instance of political fallacy was in 2012 when the Government claimed to have spent N16 billion in payment of contractors who constructed 600 kilometres of roads in Imo state during that year. However, the actual and total capital expenditure for the entire 2012 stood at N5, 901, 134, 438 billion or 4.64% of the capital budget for 2012 (source: 2012-2013 Approved Budgets/Budget Review speech, pp.xx-xxiii). Another outstanding example of political fallacies was in 2013 when the government claimed to have spent N46 billion during the three (3) years (2011, 2012, 2013) that the government’s “Free Education Policy was on course”. Nonetheless, a thorough look at the actual capital spending for the three (3) years showed that, a total of N28, 405, 113, 296 billion was spent on capital projects for the entire three (3) years and not only on “Free Education”, but the government was claiming to have spent N46 billion on “Free Education” alone (source: 2013-2014 Approved Budgets/Budget Review Speech, pp. 18-24). Other instances of political deceptions were exemplified in the 2015-2016 budgets/budget review speech and cases of budget padding in 2012, 2013, 2014 and 2015. In the 2015-2016 budget review speech, the specific amounts spent on key projects were not mentioned especially in 2015 where the actual capital budget expenditure/implementation level was not mentioned. Moreover, in the 2012, 2013, 2014 and 2015 budget review speeches, the government engaged in budget padding whereby they continued to repeat projects they claimed to have completed in the previous years in the subsequent years budgets. For instance, the 26 General Hospitals and a Referral centre which the government has not completed but which it claimed to have completed and equipped in the 2013 budget review speech were still repeated as accomplishments in the 2014, 2015 and even 2016 budget review speeches.

From the foregoing and above analysis, we can see that, budget implementation in Imo state from 2011 to 2015 was an obvious demonstration of bureaucratic isolation/strangulation, executive familocracy, political demotocracy and the prevalence of political fallacies. Moreover, this situation of events surrounding budget implementation in Imo state from 2011 to 2015 was made possible by the highly classified/secret nature of government documents as well as re-inforced by the Civil Service “Oath of Secrecy” that compel civil servants to remain calm and never to expose government activities/secrets without permission even when such secrets/activities are very detrimental to the popular interest.

Presentation and Analysis of Research Question Two

What could have been the possible solution to these problems that confronted budget implementation in Imo state from 2011 to 2015?

A problem properly defined is an obvious indication of a possible solution at hand. Hence, if the local, state and federal governments must attain their goal of transparency in sustainable human, material and infrastructural development; they must accept, imbibe and practice the following:

1. Implemental Theory of Budgeting (Ifeanyichukwu, 2017: PP.45-50, 245-247)

They must formulate, implement and monitor their budgetary process based on this new theory of budgeting. The Implemental Theory of Budgeting is a “Development-oriented”, “Pro-active” and “punitive” Theory of Budgeting that is structured in the following equation:

“Goal Intention (Quantifiable Expectations) + Implementation Intention (Zeal, Commitment, Determination and Total Discipline) + Performance Budgeting (PPBS or MBO or ZBB) + An Enabling Law (Pro-active and Punitive)” = Implemental Theory of Budgeting.

The application of this theory of budgeting using a military command structure and style of leadership/discipline will go a long way in helping to achieve transparency in the realization of government budgetary objectives. Because of the strategic and vital role of budgeting in determining the socio-economic and political directions of states, it must therefore be formulated, executed and monitored with every amount of seriousness, due-process, honesty, integrity, discipline as well as alacrity, and any slightest deviation by way of corruption of any sort must be heavily penalized. Moreover, every organization, ministry, department and government agency must establish a “Budget Intelligence staff” having a special allowance and salary scale that is directly chargeable to the “Distributable Pool Account (DPA)” or “Federation Account”, and whose duties are to ensure complete diligence, honesty and transparency in the entire process of budget formulation, execution and monitoring. For better effectiveness and efficiency of results, the “Implemental Theory of Budgeting”, supported by a “**Budget Intelligence Staff**” should be strengthened with an Enabling law titled, “**Budget Intelligence and Monitoring Law**”.

Findings and Policy Implications

- i. The highly classified and secret nature of government documents coupled with the Civil Service Oath of Secrecy were some of the factors that encouraged the political class and executive in Imo State (2011-2015) to seriously and corruptly negate the principles governing democracy especially the Policy Implementation Process.
- ii. “Demotocracy” and “Familotocracy” were formulated as the appropriate terms for describing and qualifying these democratic aberrations while Implemental Theory of Budgeting was formulated as the solution to these aberrations.
- iii. The findings of this work are not only peculiar to Imo State and Nigeria, but could also be found in several countries in Africa and the developing world, and if not properly checked, can degenerate into anarchy and popular revolt, which are the consequences of democratic dictatorship and totalitarianism.

Recommendations

- i. The “Oath of Secrecy” should be deleted from the Civil Service rules and the citizens allowed reasonable access to government documents because the Public Service is a commonwealth rooted in a social contract that centred around popular will and accountability.
- ii. “Implemental Theory of Budgeting”, which is a pro-active, Punitive and results-oriented budgeting tool that is rooted in total commitment and discipline is the proper tool for eradicating or ameliorating these democratic aberrations of “Demotocracy” and “Familotocracy”.

Conclusion

Pro-active and decisive laws that are strongly rooted in the principles of “Implemental Theory of Budgeting”, and which guarantees both life and job security are the only means for ensuring effectiveness and efficiency in budget implementation in Imo state in particular and Nigeria in general. Moreover, such laws should protect the civil servants where necessary while restraining the excesses of the political class/executive.

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