

**AN ASSESSMENT OF “DEMOTOCRACY”, “FAMILIOTOCRACY” AND
“IMPLEMENTAL THEORY OF BUDGETING” AS NEW AND EMERGING
CONCEPTS IN POLITICAL SCIENCE**

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Abstract

This article undertook an assessment of “Demotocracy”, “Familotocracy” and “Implemental Theory of Budgeting” as new and emerging concepts in political science. The formulation and examination of these triple concepts were not the consequence of human intuition, but the result of critical reasoning and research that arose from the character and method of public policy implementation in Imo State from 2011 to 2015. The qualitative (document/phenomenological studies) and quantitative (Descriptive Survey) methods were employed in the data gathering and analysis process. The findings from the qualitative and quantitative analysis of available data showed that the principles governing democracy and the democratic process especially the policy implementation process were terribly corrupted by the political class in Imo State from 2011 to 2015. This corruption of democracy especially the policy implementation process is what propelled the researcher to seek for alternative concepts or terms that could best describe these abnormalities or aberrations and their possible solution. Moreover, the findings of this work is not only peculiar to Imo State and Nigeria alone, but could also be found in many states and societies especially in the less developing world. However, the search for a lasting and sustainable solution to these democratic aberrations of demotocracy and familotocracy led to the formulation of “Implemental Theory of Budgeting”, which is a pro-active, punitive and results-oriented budgeting tool.

Keywords: Demotocracy, Familotocracy and Implemental Theory of Budgeting.

Introduction

The formulation or invention of new and acceptable concepts in any field of study is not always the consequence of human intuition, but mainly the results of both qualitative and quantitative research. Moreover, new concepts usually arise from problem situations that are demanding for urgent solution. “Demotocracy”

“Familotocracy” and “Implemental Theory of Budgeting” are obvious exemplifications of the foregoing statements. “Demotocracy” and Familotocracy” are the consequences of this problem situation that confronted the policy and budget implementation process in Imo state from 2011 to 2015 while the “Implemental Theory of Budgeting” is the recommended solution instrument (Ifeanyichukwu, 2017: 290-295). The political class in Imo state especially the executive within the period in review (2011-2015) created a situation of anarchy in the policy process of budget implementation. This confused state of events in the policy implementation process is what compelled the researcher to seek for alternative concepts that could best describe these democratic aberrations as well as any possible solution to them. In response to these anarchical situation, “Demotocracy” and Familotocracy” were formulated, and “Implemental Theory of Budgeting” propounded as the viable and pro-active solution instrument.

Statement of the Research Problem

For Rosseau (in Nwoko, 2006:115), men in their natural state are free, equal and do enjoy idyllic happiness, and moreover, man is born free but everywhere is enslaved and everywhere is in chains. When leaders in a democratic setting become arbitrary and totalitarian in their actions, their subjects automatically find themselves enslaved and in chains as described by Jean Jacques Rousseau because their voice and those of their true representatives will not be considered in the policy process of formulation, implementation and monitoring. This situation of events in a society like Imo state had been a major obstacle to successful policy implementation as described in the Trumpeta Newspaper of 11th September, 2015 which stated 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 (N15billion), monumental projects; Ecumenical center, five star Crystal Hotel, Akachi Towers, multi-level Car Park (N29 billion), construction of one hundred (100) Secondary School Blocks and Primary School Blocks in 305 wards (N20billion), construction of ten (10) industries (N10billion), city Roads and 15kilometers of Local Government Area Roads (N80billion), Imo State University Permanent site (N15billion) and Government House, Owerri (N10bilion) (Imo Trumpeta, 11-9-2015, P.I)”. This condition of events are further worsened by poor budget preparation, inappropriate budget formulation, bottlenecks associated with budget enactment, delays in the release or non-release of budgeted funds and lack of adherence to the Due-process and public

procurement laws etc (Ifeanyichukwu, 2016, Field Work). When a democratic society is confronted with all these aberrations, it becomes a source of worry to both the populace and the academia as to the best way of describing this condition and any possible solution for ameliorating or eradicating it. The questions arising from the foregoing discussions are:

- a. Can “Demotocracy” and “Familotocracy” be the best or right terms for describing these democratic aberrations in Imo state?
- b. Can Implemental Theory of Budgeting be the right tool for ameliorating or eradicating these aberrations of Demotocracy and Familotocracy?

Research Questions

The following research questions guided this study:

- a. What is Demotocracy and Familotocracy?
- b. What is Implemental Theory of Budgeting?
- c. Can Implemental Theory of Budgeting be the viable tool that can ameliorate or eradicate these Democratic aberrations of Demotocracy and Familotocracy?

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 required for answering and validating the research questions.

Brief Clarification of Major Concepts

1. **Demotocracy:** This is a democracy that is under a despotic and totalitarian leadership (Ifeanyichukwu, 2017: 245-247).
2. **Familotocracy:** This is an extension and rottenness of demotocracy. Familotocracy is a democracy that is under the strong dominance and influence of the family members, friends and colleagues of the political executive (Ifeanyichukwu, 2017: 245-247).
3. **Implemental Theory of Budgeting:** This is a pro-active, punitive and results-oriented budgeting tool that is rooted in total commitment and discipline (Ifeanyichukwu, 2017: 250-251).

Presentation and Analysis of Research Question One

What is Demotocracy and Familotocracy?

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)” that portrayed the budget implementation process in Imo State especially from 2011 to 2015 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, 2017:187-255). Demotocracy is a democracy that is gradually as well as seriously shifting 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: Democracy + Totalitarianism (autocracy, despotism, fascism, authoritarianism etc) = Demotocracy. Demotocracy is a combination of some of the features of democracies and those of totalitarian governments. Nonetheless, demotocracy has the following features:

- i. The existence of either a covert or overt para-military force that works in close collaboration with the police and army.
- ii. The prevalence of dictatorial, anti-democratic and anti-parliamentary tendencies (Aromolaran, 1976:10-11).
- iii. The near-total subordination of everything to the main goal of the government especially in the areas of peace, religion and education.
- iv. The dominance of a weak legislature, weak judiciary and a rubber-stamped political executive.
- v. 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).
- vi. The use of “plain folks”, which is the identification of one’s or a party’s objectives with those of the society despite the unpopularity of the individual’s or party’s goals (Leeds, 1981:154).
- vii. 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.
- viii. 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”.
 - ix. 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.
 - x. The presence of a weakened civil service.

The above features of demotocracy were re-inforced and exemplified by the anti-budgetary and anti-democratic activities of the political executive in Imo State especially from 2011 to 2015. For instance, budgeting in Imo state from 2011 to 2015 at both the state and local government levels had been an annual academic ritual on the part of the bureaucrats who were never allowed to perform their legal and constitutional role of budget implementation. The political executive in Imo state during the period in review, and which was democratically elected in 2011 rejected the rule of law and embraced despotic, autocratic as well as totalitarian practices in its budget implementation. 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 laws, the lack of consultation/field work as well as poor budget monitoring mechanisms are some of the major problems confronting policy and budget implementation as well as infrastructural development in Imo state. In the survey conducted in June 2016, in which 440 out of the 460 questionnaires distributed were retrieved, and using a two-point options scale of “Agreed” and “Disagreed” as well as the simple percentage method of data analysis, it showed that;

- a. Four hundred and nine (409) (approximately 93%) of the four hundred and forty (440) sampled civil servants agreed that the non-compliance with the due-process and public procurement laws are some of the major obstacles confronting budget implementation in Imo state while 31 (that is 7%) of the sampled civil servants disagreed. This situation was the consequence of the drift towards “Demotocracy”.

- b. Two hundred and eighty four (284) (approximately 65%) of the four hundred and forty (440) sampled civil servants agreed that poor budget monitoring mechanisms had been limitations to proper budget implementation in Imo state while one hundred and fifty six (156) which is 35% of the sampled civil servants disagreed. This was also the consequence of the isolation of a majority of the experienced bureaucrats from the budget monitoring teams in preference to inexperienced adhoc committees and taskforces that are only accountable to the political executive.
- c. Three hundred and thirty four (334) (approximately 76%) of the four hundred and forty (440) sampled civil servants agreed that, inadequate consultation and field work had been major limitations to budget implementation in Imo state while one hundred and six (106) which is 24% of the sampled civil servants disagreed. This was an obvious consequence of the gradual and complete deviation from the democratic principle of popular consent to the totalitarian principles of pervasiveness and selfish embodiment of wisdom to the detriment of the general will.

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)” and 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. Familotocracy is a democracy under the dominance and influence of the family members, friends and colleagues of the political executive (Ifeyanichukwu, 2017:245-247). Familotocracy is not monarchy, but a democracy dominated by strong family members and colleagues of the political executive. Moreover, 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 because the principle of hereditary governs monarchy while equity, need and brotherly love governs communalism. For familotocracy, extreme competition, extreme loyalty and the possession of manipulative skills are the key principles that govern the membership and their operations. Competition among the many will lead to the selection of the trusted few and

loyalty is for secrecy and the protection of the interest of the political executive while manipulative skills will enable the familotocrats or political executive to overcome challenges and win the support of the populace. In addition, 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. The prevalence of political fallacies is also a feature of familotocracy.

The above characteristics of familotocracy were strengthened and demonstrated in the anti-bureaucratic and anti-democratic activities of the political executive in Imo state from 2011 to 2015. For example, 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 laws in its policy and budget implementation processes. According to the bureaucrats interviewed, the government had not been following 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 servants from 2011 to 2015 (source: Imo civil service Report: 2013, 2014, 2015). The civil service in Imo state from 2011 to 2015 was rendered redundant because more than 70% of the civil servants duties 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 using task forces etc. 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). Furthermore, budget implementation at the local government level during the period in review was carried -out by the governor and his political executive.

As a mechanism for consolidating their “Demotocratic” and “Familotocratic” tendencies, the political executive in Imo State within the period in review did engage in a lot of political fallacies. For instance, in a qualitative examination of “Budget Performance Review Documents” from 2011 to 2015, it was shown that, in 2012, the government claimed to have spent N16 billion in payment to contractors who constructed 600 kilometers 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 or 4.64% of the capital budget for 2012 (source: 2012/2013 Approved Budgets/Budget Review Speech, pp.xx-xxiii). Another obvious instance of political fallacy 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 was spent on capital projects for the entire three (3) years and not only on free education, but the government claimed 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 projects were not mentioned especially in 2015 where the actual capital budget expenditure and implementation level was not mentioned. Moreover, in 2012, 2013, 2014 and 2015 budget review speeches, the government engaged in budgeting padding whereby they continued to repeat projects they claimed to have completed in the previous years in the subsequent years budgets. For instance, the twenty six (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.

Presentation and Analysis of Research Question Two

What is Implemental Theory of Budgeting?

The origin and history of “Implemental Theory of Budgeting” is rooted in the Ph.D work on “Budget Implementation and Infrastructural Development in Imo state (1999-2015): A Critical Assessment” by Ifeanyichukwu, Eugene Obiefule, in which the ideas and postulations of psychologist Peter Gollwitzer (1999) were diligently studied and intelligently refined before its final application in the

structural computation and formulation of “Implemental Theory of Budgeting”. However, for a better understanding of Implemental Theory of Budgeting, let us diligently look at the ideas and postulations of Gollwitzer (1999) in relation to the concept of “Implementation Intention”, which he sees as a vital factor in the attainment of organizational goals.

The concept of “Implementation Intention” was introduced in 1999 by psychologist Peter Gollwitzer, and studies conducted earlier in 1997 proved that the use of implementation intention can result in higher probabilities of successful goal attainments predetermining a specific and desired goal-directed behaviour in reaction to a particular future event or cue (Gollwitzer and Brandstaetter, 1997:186-1999). A Strong intention like, “I strongly intend to do x” were observed to be more often realized than a weak intention like, “I wish to do x”. Moreover, past attitudes still tended to be a better predictor for a person’s future behaviour when compared to a goal intention. Gollwitzer’s work also suggested that the “weak Intention-Behaviour” relation is a result of people having good intentions but failing to act on them, and this inspired further, a growing body of research designed to help in determining ways in which peoples’ good intentions could be more effective in the accomplishment of desired goals. In addition, some emerging research suggested the notion that, successful goal attainments are in part attributable to the manner in which goal setting criteria are formed whether by individuals, groups or organizations. For instance, a person, group or organization will perform better if set goals are challenging and specific when compared to goals that are also challenging but vague, and this is called the “goal-specificity-effect”. Moreover, growing research have demonstrated “a goal-proximity-effect” whereby proximal goals do lead to better performance than distant or distal goals. Hence, goals for the near future are more challenging than goals for the distant future, and this is one of the reasons for the development of “Implementation Intentions”. In addition, people always have good intentions but fail to act on them, and the question is how to ensure that the set goal intentions will reliably lead to the desired goal-directed behaviours as well as subsequent attainments of the set goals. Yes, implementation intentions do offer practical solution to the above type of problem. Attaining or achieving one’s goal required that certain goal-directed behaviour be instituted, but people as well as organizations are often unsuccessful in either initiating or maintaining these attitudes. The obstacles associated with maintaining and initiating goal-directed behaviours can be addressed by employing the implementation intention process. For example, the

implementation intentions phrase, “if the plan” is a very specific approach when compared to goal intentions. A goal intention may be phrased in the following way, “ I want to reach x” while implementation intentions on the other hand are much more specific and do seek to connect a future critical situation that provides an opportunity for goal attainments with specific goal-directed attitudes and as a result, leading to what could be called “automization” in goal attainment. Implementation Intentions are much more concrete and procedural while goal intentions are more general and abstract. Implementation intentions are often phrased in the following way, “when situation x arises, I will perform response y”. Implementation intentions are like action-plans having future guarantees for confronting any emerging challenges. Having formed a concrete plan involving specific situations under implementation intentions, these situations become mentally represented and activated leading to better perceptions, attention and memory concerning the critical situation, and as a result, the chosen or selected attitude (the then part of the plan) will be performed or executed automatically and efficiently with conscious effort. The automization of the behaviour in response to the future situation or cue removes all limitations and deliberations on the part of the decision-maker when such a critical condition arises in addition to the release and freeing of cognitive resources needed for avoiding goal threatening distractions or compacting goals. Moreover, the strength of commitment related to both the plan set and the goal is very vital for the implementation intention to have an effect on people or organizational attitude. Without commitment, an implementation intention can hardly have any effect on goal-directed behaviours (<http://en.wikipedia.org/wiki/implementation>). The implemental mindset (volition and motivation) is a very vital force in the setting and attainment of goals. A person or group having an implemental mindset is already prepared for certain goals, and the best tactical strategy for achieving these goals is via “Implementation Intention”. According to Gollwitzer (1999), the basic structure of an “Implementation Intention” is as follows: “If (situation or strategy X fails), then I (will employ Tactics Y)”.

“Implementation Intentions” and “Implemental Theory of Budgeting”: Relevance, Connectivity and Application

The concept of “Implementation Intentions” as propounded by Psychologist Gollwitzer (1999) is of great value and application to the entire process of policy formulation, implementation and monitoring in any civil society.

“Implementation Intentions” as a viable and potent concept is of tremendous benefit to the knowledge and theory of budgeting because the budgetary process is a “goal intention process” that requires an implementation intention, an appropriate budgetary technique, an enabling law and the right fiscal discipline for it to succeed and bring about overall positive development to the entire society. Hence, the foregoing and above analysis do call for a new pro-active and development-oriented budgeting theory that is synthesized and structured in the following equation (Ifeanyichukwu, 2017: 245 -247):

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

The above four (4) concepts were mathematically combined to produce the new development-oriented theory of budgeting called “Implemental Theory of Budgeting”. Moreover, a logical assessment, of the four (4) major components of “Implemental Theory of Budgeting” is undertaken for the purpose of clarity as follows:

1. **Goal Intentions:** These are the various government and organizational plans for a budgetary period that are numerically quantified and expressed in monetary terms or values. The goal intentions must be specific, focused, objective, achievable and sustainable but not vague and selfish for them to meet the criteria of “Implemental Theory of Budgeting”.
2. **Implementation Intentions:** These are the attitudinal approach and dimension that will be diligently and honestly channelled toward the achievement of governmental and organizational goals. These character dispositions are very vital if the objectives of governments/organizations are to be achieved through the instrument of “Implemental Theory of Budgeting”. Zeal, Commitment, Determination and Total Discipline are all vital and strategic tools/ingredients needed by “Implemental Theory of Budgeting” to accomplish its vision and mission. Every organization and department of government requires these four (4) important ingredients for the attainment of set goals in its budget formulation, implementation and monitoring process. According to [vocabulary.com\(https://www.vocabulary.com/dictionary/zeal\)](https://www.vocabulary.com/dictionary/zeal), zeal is dedication or enthusiasm for something. The budgeting staff must

demonstrate enthusiasm and dedication toward the budgetary processes of formulation, implementation and monitoring. Commitment according to Cambridge.com(<http://dictionary.cambridge.org/dictionary/english/commitment>) is a willingness to give your time and energy to something that you believe in or a promise or firm decision to do something. The personnel in charge of budget formulation and implementation must believe in the budget in addition to demonstrating the willingness to give-out a majority of their time and energy toward its success. For determination, it is the quality of not giving-up no matter how hard or bad things get, it is the ability to continue trying to do something although it is very difficult, it is also a positive emotional feeling that involves persevering towards a difficult goal despite obstacles (<https://www.google.com/mg/search?scient=psyab&biw=1440&bih=794&noj=1&=determination&0q=determination&ogs>). If the budgetary and development objectives of governments must be met, there is the need therefore for a determined public service. In relation to discipline, it is the moulded mind and character that produces attitudinal patterns of self-control, obedience, tolerance, sincerity and a sense of responsibility (Ogunna, 1999:245 and Ifeanyichukwu, 2008:32). Total discipline is a very vital ingredient that is needed for the success of the government's budgetary and infrastructural development goals.

3. **Performance Budgeting:** Performance budgeting as a practical and technical term aims at using performance information for managing budgets (Incheul, 2010:43). According to Lauth (1985:67-85), performance budgeting is a process of linking budget decision-making to the performance of programmes. However, let us look at the following typologies of performance budgeting and their relevance in the implemental budgeting theory process:
 - i. **Management By Objectives (MBO):** According to Ogunna (1999:390), MBO is a form of results-oriented budgeting technique in which objectives are identified, managerial responsibilities in terms of expected results are defined and performance as well as achievements are measured against these objectives. This is a management and budgeting technique that mobilizes and efficiently utilizes resources to achieve timely as well as effective results. The major features of MBO are: setting of goals, timing of targets, evaluating performances, feedbacks and the redirection of

management's efforts for achieving set goals. In the setting of objectives, the attitude of each manager is defined in relation to specific results to be established (focused/budgeted goals of the organization) rather than in relation to the common or general objectives of the organization. For MBO to operate effectively in an organization there must exist a well-trained and highly competent personnel that are fully committed toward the achievement of organizational goals. The MBO budgeting tool when effectively and efficiently combined with implementation intensions (Zeal, Determination, commitment and total Discipline) and an Enabling law (pro-active and punitive) is more than capable of achieving the budgetary goals of various governments and organizations.

- ii. **Planning-Programming-Budgeting System (PPBS):** This tool of budgeting formulates budgets through three (3) different phases of linking planning to budgeting for programmes, that is, planning and programming to budgeting (Diamond, 2003). The planning phase of PPBS defines the present and future goals by examining a number of possible options for achieving them. The programming phase integrates proposals from the planning phase into projects while the budgeting phase translates multi-year programmes into annual actions by allocating the budgets needed for their execution. PPBS prevents the duplication of projects as well as encouraging the rational/wise determination of objectives by the management of organizations in addition to providing the means for resource allocations that are based on Cost-Benefit-Analysis (Njoku, 2008:24). The right application of PPBS with the other components of "Implemental Theory of Budgeting" is capable of producing positive results in the entire processes of budgeting formulation, implementation and monitoring.
- iii. **Zero-Based Budgeting System (ZBBS):** This is a technique of budgeting whereby every department, ministry and parastatal of a government or organization is allowed to prepare its own budgetary programmes, activities and priorities from the scratch (base zero) and afresh by creating new and better allocations for the upcoming budgetary year (Suver and Brown, 1977:76-84). ZBBS follows three (3) stages, namely;
 - a. Identifying decision packages
 - b. Examining and prioritizing all these packages as well as
 - c. Allocating resources between and among packages.

The decision packages is a plan-document that identifies as well as describes a particular activity in such a manner that the management of an organization can:

- a. Examine such a programme very well and rank it against other activities/projects that are competing for the same or limited resources
 - b. Decide whether to continue or discontinue with such a programme/project. ZBBS does not accept a small or gradual variation of former costs because it believes in fresh and new justification of requests for funds in addition to encouraging the participation of lower levels of administration/management as well as encouraging the development of initiatives among organization members (Njoku, 2008:216-217). Moreover, ZBBS encourages rational/wise allocation and utilization of scarce resources. The-transparent application of ZBBS in collaboration with the other components of “Implemental Theory of Budgeting” will help in achieving the budgetary objectives of governments and organizations. However, Implemental Theory of Budgeting can work best with any one of these budgeting tools at a time.
4. **An Enabling Law:** Laws must be pro-active, punitive, rewarding and results-oriented for them to adequately assist in the attainment of governmental and other organizational goals. According to Akpederin (2008:1), law is a body of rules that are recognized as binding and obligatory. Moreover, laws that are more binding and obligatory are more effective, efficient and results-oriented in their operations. Implemental Theory of Budgeting will yield the best results when operated and powered by an enabling law that is not only pro-active and rewarding, but also punitive where necessary.

Presentation and Analysis of Research Question Three (3)

Can Implemental Theory of Budgeting be the viable tool that can ameliorate or eradicate these Democratic aberrations of “Demotocracy” and “Familotocracy”?

The application and operation of “Implemental Theory of Budgeting” using a military command structure and style of leadership will go a long way in helping to realize governmental and other organizational budgetary goals. Budgeting or budget implementation is the major “structure or pillar” on which the superstructures (socio-economic and political institutions) depend on. Moreover, and because of the strategic and vital role of budgeting in determining the socio-

economic and political direction of states, it must therefore be formulated, executed and monitored with every amount of seriousness, due-process, honesty, integrity and total discipline, and any slightest deviation by way of corruption of any sort by either the political, business or bureaucratic class must be heavily penalized. In addition, every organization, ministry department and government agency must establish a “**Budget Intelligence Staff**” that are highly zealous, determined, committed as well as disciplined, and who should have a special salary scale and allowances that are directly chargeable to the “Distributable Pool Account (DPA)” or “Consolidated Revenue Fund (CRF)”, and whose duties are to ensure complete diligence, honesty, transparency and total commitment in the entire process of budget formulation, execution and monitoring. For better effectiveness and efficiency of results, the “Implemental Theory of Budgeting” should be strengthened and supported by an “An Enabling Law (**Budget Intelligence and Monitoring Law**)” that will establish a “**Budget Intelligence Staff**” having a special salary scale and which should also penalize any slightest deviation by the “Budget Intelligence Staff” or any other member of either the political, business or bureaucratic class. The rationale for the use of a military command structure is for the purpose of achieving total commitment and discipline in the budgetary process and because of the strategic relevance of the budget tool in determining the socio-economic and political direction of the government and populace. Moreover, the Nigerian government and other African states should borrow a leaf from china, Singapore, Thailand, Malaysia, Indonesia and Iran etc, where the death penalty and at worst life imprisonment are the only two options and punishment for any crime related to financial and budgetary misappropriations. In these states, financial and budgetary violations are not classified as “offences” rather, they are classified as serious crimes (treasonable felony) against the state, and in which there are neither negotiations nor options except capital punishment. This military approach to financial and budgetary matters is a major factor why the Asian Tigers are experiencing tremendous positive growth and development in their economies. The Asian states especially the Asian Tigers have over the years been indirectly applying the “Implemental Theory of Budgeting” in their various economies. Nigeria and other less developing states should also borrow a leaf from the South American country of Brazil, which in 2016 impeached her president for offences and crimes related to budgetary violations. Implemental Theory of Budgeting should be accepted by all private and public organizations as a potent tool for achieving their goals especially when religiously executed.

All the major components of “Implemental Theory of Budgeting” are already tested and proven ideas that have over the years been viable in their application at different settings. For instance, Zeal, Determination, Commitment and Total Discipline as well as the performance Budgeting Techniques (PPBS, MBO, ZBBS) have all been tested and proven over the years to be effective and efficient especially when powered and strengthened by an “Enabling Law” that is pro-active, rewarding and also punitive. Hence, “Implemental Theory of Budgeting” when it is religiously applied becomes a pro-active, results-oriented, rewarding and punitive tool that is rooted in total commitment and discipline.

Findings and Policy Implications

- i. The principles governing democracy and the democratic process especially the Policy Implementation process in Imo State from 2011 to 2015 were terribly corrupted by the Political class.
- ii. This corruption of democracy especially the Policy Implementation process is what propelled the researcher to seek for alternative concepts or terms that could best describe these democratic aberrations and their solution.
- iii. “Demotocracy” and “Familotocracy” were formulated as the appropriate terms for describing and qualifying these democratic aberrations and “Implemental Theory of Budgeting” formulated as the solution to these aberrations.
- iv. With the scholarly formulation of “Demotocracy”, “Familotocracy” and “Implemental Theory of Budgeting”, they can be acceptable as new and emerging concepts in Political Science because they were the consequences of a critical research that was devoid of intuition.
- v. The findings of this work are not only peculiar to Imo State and Nigeria alone, but could also be found in several countries and societies especially in the less developing world and if not seriously or appropriately tackled can lead to democratic dictatorship and the consequent popular revolt.

Recommendations

- i. “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 appropriate instrument for eradicating the democratic aberrations of “Demotocracy” and “Familotocracy”.

- ii. "Demotocracy", Familotocracy" and "Implemental Theory of Budgeting" should be seen, considered and accepted as new, emerging and valuable concepts in Political Science because they were the results of critical research that were devoid of human intuition.

Conclusion(s)

As stated earlier, the formulation of the triple concepts of "Demotocracy", Familotocracy" and "Implemental Theory of Budgeting" were not the results of intuition, but the consequences of critical reasoning and research that emanated from the nature and operation of public policy implementation in Imo state from 2011 to 2015. However, the quality, operation and potency of these triple concepts can be tremendously enhanced through scholarly and constructive criticisms. Hence, scholarly, intellectual or constructive criticisms that will improve the quality and potency of these concepts are highly welcomed and appreciated.

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