

IMPLEMENTAL THEORY OF BUDGETING AND THE BASIC THEORIES OF ADMINISTRATION AND MANAGEMENT: A CRITICAL AND COMPARATIVE ASSESSMENT

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Abstract

Whenever a new concept or theory is grafted into an existing and specific body of knowledge as either a pace-setter or game-changer in that field, and after it might have successfully undergone integrity tests, the next action is to further improve on it by undertaking a critical and comparative assessment of it with other concepts or theories in different but related fields. Hence, this work centred around a critical and comparative assessment of the pace-setting and game-changing theory of implementalism (implemental theory of Budgeting) with other basic theories in the fields of administration and management. The main goal behind this analysis is to identify areas of strengths and weaknesses in both implemental theory of Budgeting and some of the basic theories of administration and management with a view to proffering workable solution that can enhance their future performance and productivity. The qualitative method using historical and content analysis of books, articles, materials and other relevant documents etc, was employed in the data gathering and examination processes. Findings from critical analysis of relevant data showed that, the lack of a formal and statutory law component in the basic theories of administration and management had been the major challenge in fulfilling management obligations and enhancing staff productivity when compared with implemental theory of budgeting. It was therefore recommended that, the basic theories of Administration and Management should be remolded and restructured to accommodate a formal pro-active and statutory law component that will always compel both management and staff to fulfill their obligations using the carrot and stick approach.

Keywords: Theory, Implemental Theory of Budgeting, Administration and Management.

Introduction

The four different but related concepts of administration, management, theory and budgeting when united and executed using implemental mindset (a must-win mindset) are capable of enhancing individual performance and organizational productivity. For instance, a theory according to Ollawa (1979) is an explicitly defined and integrated conceptual framework comprised of logically interrelated propositions designed to explain and predict the causal relationships between two or more variables in a manner that improves the possibility of demonstrable empirical verification; the budget on the other hand is the comprehensive financial plan setting forth the expected route for achieving the

financial and operational goals of an organization (Meig and Meig, 2004:51-68); in relation to Administration, it is the central ingredient in the whole of governmental operations (Dimock and Dimock, 1969) while management for Allen is a means of co-ordination and co-operation (Allen, 1958:5) and for Ifeanyichukwu (2008:27), management is a business and profit-oriented technique of achieving goals within an organization. However, and for the purpose of this work, a critical and comparative assessment of implemental theory of budgeting and some basic theories of administration and management will be carried-out. This work is set to reposition and enhance the value of implemental theory of budgeting, which is the pace-setting and first theory of budgeting in history, that has also positively transformed the beggerly status (theory borrowers) of scholars in budgeting into lending status (theory lenders) and which had also successfully undergone integrity tests over the years through scholarly publications in conferences (NPSA South East, 2017; NPSA, 2018), Journals (JASSD, Vol. 4, No. I, 2021; Amamihe-Ajap Vol.19, No.I, 2021) and international commentaries (bondarenko.indra@inbox.iv.ri.bondarenko@academic-publish.net>). This work will further explore the strengths and weaknesses of some of the basic theories of management and administration, with a view to proffering and recommending lasting solution especially in the area of the absence of statutory and legal provisions that can check the rascality of management, controlling staff inefficiency and enhancing organizational productivity. Nonetheless, the task of critically and comparatively examining implemental theory of budgeting and some of the basic theories of Administration (Easton's Political Systems Theory) and management (scientific management theory, human relations theory, theory X and y, and Maslow's Hierarchy of Needs Theory) will be carried out under the following subheadings, namely; A critical Assessment of Implemental Theory of Budgeting, A Critical Assessment of the Basic Theories of Administration and Management and A Comparative Assessment of Implemental Theory of Budgeting and the Basic Theories of Administration and Management.

A Critical Assessment of Implemental Theory of Budgeting

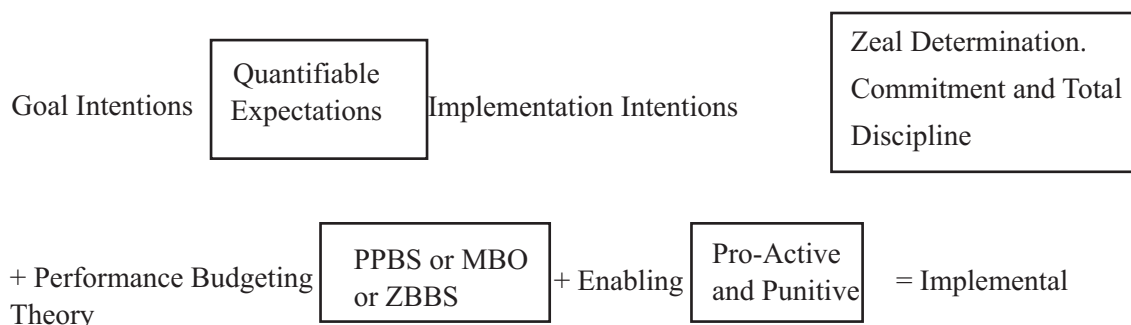
The history of budgeting over the years had always been that of a great and noble discipline operating without a unique, peculiar, original and comprehensive theory of its own. Moreover, scholars in the field of budgeting have over the years refused to develop their own peculiar and indigenous theory for explaining budgetary problems, rather they prefer the old culture of borrowing from decision-making theories, policy theories and development theories to explain problems arising from budgetary matters. Nevertheless, implemental theory of budgeting was Divinely – inspired and diligently formulated to close this intellectual gap in the field of budgeting and fill the longstanding theory vacuum. 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.

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, 1997:186-199). 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 certain 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 Intention” 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 Intention” 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):



The above four (4) concepts were logically and arithmetically 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 carried – out 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 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 channeled toward the achievement of governmental and organizational goals. These character dispositions are very vital if

the objectives of governments and organizations are to be achieved via the instrument of “Implemental Theory of Budgeting”. Zeal, Commitment, Determination and Total Discipline are all vital and strategic tools as well as ingredients needed by “Implemental Theory of Budgeting” to accomplish its vision and mission. Every organization and department of government require these four (4) important ingredients for the attainment of set goals in its budget formulation, implementation and monitoring processes. According to vocabulary.com (), zeal is dedication or enthusiasm for something. The budgeting staff must demonstrate enthusiasm and dedication toward the budgetary stages 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 a substantial aspect 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 and 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?client=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 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.
 - a. **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. MBO 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 staff that are fully committed toward the attainment of organizational goals. The MBO budgeting tool when effectively and efficiently combined with implementations intentions (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.

- b. **Planning-Programming-Budgeting System (PPBS):** This tool of budgeting prepares a budget through three (3) different phases of linking planning to budgeting for programmes, that is, linking plans and programmes 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 and 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, 2008:28). The right application of PPBS with the other components of “Implemental Theory of Budgeting” is capable of producing positive results in the entire process budget formulation, implementation and monitoring.
- c. **Zero-Based Budgeting System (ZBBS):** ZBBS 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;
 - i. Identifying decision packages
 - ii. Examining as well as prioritizing all these packages and
 - iii. Allocating resources between and amongst packages.

The decision packages are a single-plan document that identifies and describes a specific activity in such a manner that the management of an organization can:

- i. Examine such a programme very well and rank it against other activities and projects that are competing for the same or limited resources.
 - ii. Decide whether to continue or discontinue with such a programme or 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 and management as well as encouraging the development of initiatives amongst organization members (Njoku, 2008:216-217). Moreover, ZBBS encourages rational and wise allocation

cum utilization of scarce resources. The transparent application of ZBB 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 or statutes 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 in (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.

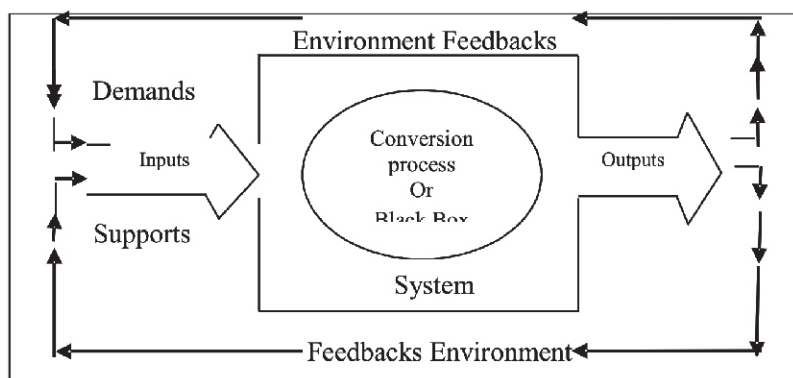
Nonetheless, the application and operation of “Implemental Theory of Budgeting” using a military command structure and style of leadership will go a long way in helping to realize governmental and other organizational budgetary goals. Budgeting or budget implementation is the major “structure or pillar” 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 directions of states, it must therefore be formulated, executed and monitored with all amounts of seriousness, due-process, honesty 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 ministry, organization, department and other government agencies must establish a “Budget Intelligence staff” that is 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” 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, implementation and monitoring. For better effectiveness and efficiency of results, the “Implemental Theory of Budgeting” should be strengthened and supported by “An Enabling Law (Budget Intelligence and Monitoring Law)” that will create 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 directions of governments and the 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 least, 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 implemental or 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 countries 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. In addition, 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 example, Zeal, Determination, Commitment and Total Discipline as well as the Performance Budgeting Techniques (PPBS or MBO or 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.

The Basic Theories of Administration and Management: A Critical Assessment

1. **David Easton's Political System Theory:** This theory is a biological system theory that was grafted into political science and popularized by Professor David Easton as “the political system theory”. This theory sees political life as a system of behaviour having established set of interactions for the authoritative allocation of societal values through an input-output matrix. Hence, public policy can be seen as a response of the political system to the demands, expectations and aspirations of the citizens within its environment. Inputs from the environment into the system consist of demands and supports. Demands are the claims or expectations of the individuals or groups on the political system for action or in action, while supports do represent the willingness of the citizens to accept the actions, inactions or value orientations and allocations from the political system (Ifeanyichukwu, 2012:25). Nonetheless, the figure I below explains better the political system theory.

Figure I



Source: Adopted from Easton's – “A Framework for Political Analysis”, Englewood Cliffs, N.J. Prentice-Hall, 1965, P.110, in Okereke, 2003:34

The diagram or figure above shows how the inputs (demands and supports) from the people, society and environment are acted upon (converted) by the political system or government into outputs (decisions), and the feedbacks emanating from the outputs are also sent back to the government or political system for further action or inaction.

1. **Scientific Management Theory:** This theory was propounded by F.W. Taylor who sees human beings as powered or driven by the fear of hunger and search for gain or profit (Etzioni, 1964:21). For F.W. Taylor, if material rewards are closely matched with work efforts, the worker will respond with the highest level of productivity he or she is capable of. Taylor and his companions believed unwaveringly that, if the worker is properly taught the working principles and the pay or wages closely tied to the output, the worker will then be motivated to perform maximally especially when covertly monitored and the outputs calculated rightly by time and motion Engineers. Taylor's theory views human beings as a machine because of their purely materialistic pursuits and orientation. Moreover, the theory sees money as well as material rewards as the only and chief means of workers' motivation, and therefore neglects physical environment of the job, social factors, communication styles, leadership styles and some psychological factors as alternative means of motivation.
2. **Human Relations Theory:** This theory originated from the Hawthorne works' studies (1927-1932) as engineered by Elton Mayo and his associates, which was meant to constructively challenge the postulations of Taylor's scientific theory. Hence, Mayo and his associates posited as follows (Etzioni, 1964);
 - i. That, the amount of work carried-out by a worker and hence, the organizational level of efficiency and rationality is not determined by physical capacity, but by social capacity.
 - ii. That, non-economic rewards play a central role in determining motivation and happiness.
 - iii. That, highest specialization is by no means the most efficient means of division of labour.
 - iv. Workers do not react to management and its norms cum rewards as individuals but as members of groups.
 - v. That, the strategic positions of communication, participation and leadership are very crucial and vital in the entire personnel management duty and process.
3. **Theory 'X' and Theory 'Y':** The foremost American Humanist Theorist Douglas McGregor propounded Theory 'X' and Theory 'Y' in his search for the best humane method for motivating workers for the purpose of improving their productivity and achieving organizational goals. Hence, he made the following theory 'X' assumptions, namely;
 - i. That, the average human being has an inherent dislike for work and can avoid work if possible.
 - ii. Because of this human attitude of dislike for work, most people must hence be controlled, directed and coerced to put maximum efforts aimed at achieving

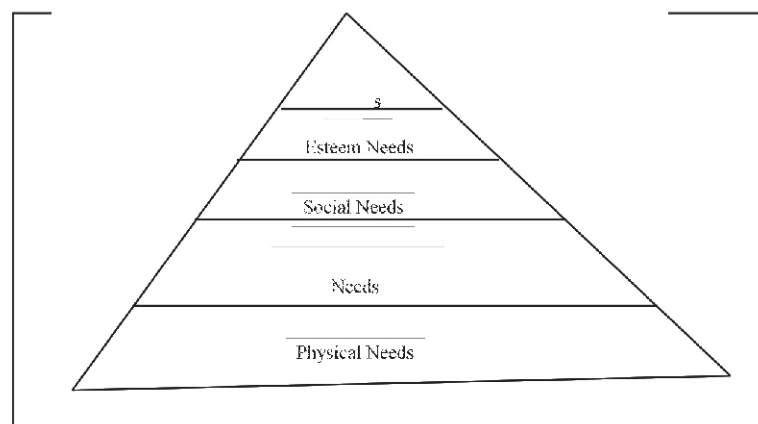
organizational goals.

- iii. That, the average human being prefers to be guided or directed, wishes to avoid tasks, has relatively poor or little ambition and wants security above all (Ogumma, 1999: 286-287).

McGregor critically and constructively described theory 'X' as outdated, in human and autocratic. He therefore put forward theory 'Y' as an alternative to theory 'X', with following assumptions, namely;

- a. That, the expenditure of physical and mental efforts in labour is as natural as play or rest.
 - b. That, external control and the threat of punishment are not the only means of fulfilling organization goals
 - c. That, man will exercise self-direction and self-control in the services and goals to which they are committed
 - d. That, commitment to goals is a function of the rewards associated with achievements.
 - e. That, the average human being learns under the proper environment to accept not only duties, but also seeks for responsibilities.
 - f. That, the capacity to exercise a relatively high degree of imagination, ingenuity and wisdom in the solution to organizational problems is widely spread and not narrowly distributed in the population
 - g. That, under the conditions of contemporary industrial societies, the intellectual potentials of the average workers are only partially utilized.
4. **Maslow's Hierarchy of Needs Theory:** In his book, "A theory of Motivation", Abraham Maslow described Human Needs in relation to a "Hierarchy of Needs and that, every human need at a particular point in time depends on what that person had already, meaning that, if one Need is satisfied, another also emerges seeking for fulfillment by replacing its immediate predecessor (Ogunna, 1999:288). However, Maslow's Hierarchy of Needs is diagrammatically represented in figure 2, below:

Figure 2



Source: Herbert Hicks and C. Ray Gullet, 1974, Modern Business Management, Tokyo, in Ogunna, 1999:288

The most basic needs in Maslow's hierarchy of Needs are physical needs (air, water, shelter and food) while the least basic needs are self-actualization needs. Maslow's Hierarchy shows the relative value of different needs as vital tools for motivation as well as demonstrating that, once a need is fulfilled, it will cease and stop to serve as a useful motivational factor at a given point in time.

Implemental Theory of Budgeting and the Basic Theories of Administration and Management: A Comparative Assessment

Implemental Theory of Budgeting when compared with the basic theories of Administration and management as treated in this work above, will demonstrate an obvious and key area of difference between it and these fundamental theories of Administration and Management. This key and major area of difference is shown in the presence of a statutory law component” in “Implemental Theory of Budgeting” and its clear absence in these basic theories of Administration and Management. If a theory must fulfill its duty as an integrated conceptual framework comprising of logically interrelated propositions designed to explain and predict the causal relationships between two or more variables in a manner that can enhance the capability of practical empirical verification, then such a theory must possess a statutory law component that will ensure compliance to the application of its principles in any target organization. When a theory or policy lacks a pro-active legal component necessary for its effective execution, then such a theory or policy might not achieve its objectives. An Enabling law that is rewarding and also punitive is the only tool that can deter non-compliance and compel compliance by both management and staff in the application process of any theory or policy. GOD Himself in His theoretical discourses and instructions to the Israelites and Humanity in general, saw that people are playing with His principles and instructions (Deuteronomy 12:8) and this compelled GOD to provide His Ten Commandments (Exodus 20:1-17, Deuteronomy 5:5-21) for guidance and for ensuring obedience. Another obvious area of difference is in relation to the sophistication and comprehensiveness of Implemental Theory of Budgeting when compared with the basic theories of Administration and Management. A theory should always demonstrate its propositions, principles and laws in component structures expressed in figures or diagrams so as to establish better understanding in the relationship between theoretical explanations and practical demonstration of principles. Apart from Easton's Political System theory and Maslow's Hierarchy of needs theory that have some degree of sophistication and comprehensiveness, the other basic theories of Administration and Management are lacking in this aspect.

From the above brief comparative analysis, we can see that, implemental theory of Budgeting is a more unique, peculiar, sophisticated and comprehensive theory than the other basic theories of Administration and Management.

Findings and Implications

1. That, “Implemental Theory of Budgeting” is a pace-setting, unique, peculiar and comprehensive theory of budgeting in history.
2. That, “Implemental Theory of Budgeting” as the first indigenous, peculiar and comprehensive theory of budgeting in history, has diligently closed the longstanding

intellectual gap and vacuum of zero budgeting theory in the field of budgeting and by this has promoted budgeting scholars from the status of theory borrowers to the status of theory lenders.

3. That, the possession of a “Statutory Law Component” that punishes disobedience, compels compliance and rewarding obedience is what differentiates implemental theory of budgeting from the basic administrative and management theories.
4. That, the absence of this “Statutory Law Component” in the basic administrative and management theories is what makes implemental theory of budgeting superior, unique, comprehensive and more sophisticated.
5. That, some of the basic Administrative and management theories lack empirical verifications because of their inability to represent their propositions cum principles in diagrams or figures that can enhance understanding via the practical demonstration of propositions and principles.

Recommendations

1. That, theories should always be sophisticated and comprehensive in nature so as to cover vital aspects of life calling for theoretical explanations and solution.
2. That, scholars in other fields that are still dwelling in the status of theory borrowers, should improve and intensify their research works that can move them to the status of theory lenders.
3. Most importantly, the basic theories of Administration and Management should be remoulded and restructured to accommodate a formal pro-active and statutory law component that will always compel both management and staff to fulfill their obligations using the carrot and stick approach.

Conclusion

According to Ollawa (1979), a theory is an explicitly defined and integrated conceptual framework comprising of logically interrelated propositions designed to explain and predict the causal relationships between two or more variables in a manner that enhances the possibility of demonstrable empirical verification. For implemental theory of budgeting, it has comprehensively fulfilled all the conditions of a theory as specified in Ollawa's definition of a theory, but for other theories, this is a clarion call for a comprehensive improvement in quality.

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