

TOWARDS THE RAPID AND SUSTAINABLE DEVELOPMENT OF NIGERIA (I)

“Breeding Good Governance in Nigeria: a Diagnosis”

BY

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1. The Social Background

Logically, any effort at managing social affairs must proceed with an inquiry to ascertain the subsisting developmental epoch of the target society, just as this primary concern is best clarified by drawing inferences from social commentaries in the mass media. This being the case, the obvious conclusion from the **Nigerian** scenario is a mass citizenry that is still stuck at the **lowest but strongest rung of Abraham Maslow's hierarchy of human motivational incentives (quest for food, water, shelter, healthcare, security, sexual gratification, etc)**. Being physiological needs that are readily satisfied with money, it is not surprising that the basic preoccupation of the average **Nigerian** is an overriding quest for the means of satisfying these inalienable requirements of human survival, namely, income (through ethical or unscrupulous means); he/she would easily trade any other comfort for monetary gains (*man neva chop e dey talk of ...*).

Evidently, this scenario is an indication that the standard of satisfaction of human physical needs is low in **Nigeria**, which, in confirming it as a **poor society**, implies that the '**mission**' of governance herein should be propelled by no other '**vision**' (or, indeed, '**agenda**') than '**poverty eradication**'. Unfortunately, there appears to be a consensus of opinion amongst the intelligentsia that the **absence of public accountability in governance** has via the years impeded the optimal performance of successive **Nigerian** governments in the prime task of **public service delivery**.

This observation points to the improper founding of the administrative system to encourage effective internalisation of the norms of **operation control** so that those charged with managing the **public service delivery** effort can imbibe the culture of '**doing-it-the-proper-way**' as a routine matter. On the contrary, the endemic scenario is one of **huge discretionary authority** and

little operation control wherein public officials possess wide decision-making powers that often conflicts with their self-interests without a formidable means for **coherent and systematic monitoring** of progress on the policymaking process. This invariably breeds incentives for unethical behaviour that thus becomes the bedrock of governance in **Nigeria**.

2. The Entrapment

Driven primarily by the urge to address the classic administrative questions, “*how well are we doing and how can we do better*”, we have traced this problem to successive **Nigerian** governments’ **unconscious** adherence to a relic 19th century prescription by scholars of the **Public Administration Movement** for the **intellectual** and **practical** separation of **planning** and **budgeting** concepts. A paradigm that was later muddled up by **Keynesian economic theory**, the first thus defines as “**determination of development goals and designing policy strategies to move the economy along a chosen path towards a desired state**” while the second is “**the mobilization of funds to actualize the development goals during a particular period (but usually one year)**”.

With ‘**budgeting**’ thus providing the instrumentality for linking public funds to the spending required for accomplishing government objectives, the two concepts operate as distinct activities in separate agencies; the **planning** group perceives its responsibility as the realization of development goals not particularly mindful of the financial implications while the **budgeting** counterpart manages the financial aspect. A survey of the administrative scenario will confirm this observation that culminates in government perception of ‘**budgeting**’ as “**the valuation of public revenues and expenditures and a legislative Act authorizing certain kinds and amounts of expenditures**” while **the budget is a public balance sheet or financial statement**. As a result, the **essential elements of budgetary activity** in **Nigeria’s** governance are ‘**revenue mobilization**’,

'expenditure allocation', 'borrowing' (for offsetting deficit financing) and 'lending' (for enhancing inter-governmental relationship).

3. The Consequence

The effect of this conceptual orientation is a restricted perception of **'public budgeting'** as mere **'fiscal policymaking'**, clarified as **"the management of aggregate government demand for revenue and expenditure"**. Thus focused strictly on **public financial management**, successive Nigerian governments utterly ignore the more fundamental **institutional-resource management concerns** inevitable for actualizing the **'vision'** measured strictly in terms of **improvement in the quality of social livelihood**. This **conceptual myopia** has through the years bred **two characteristic fallacies** that impede the optimal performance of successive Nigerian governments in the essential task of public service delivery.

The first is an **endemic tendency to confuse a policy-program-account for the activity required therein** which, in turn, breeds two virulent suppositions, thus:

- **there cannot be activity until government allocates fund to program accounts (in local parlance, this is 'cash-backing');** and
- **fund thus allocated guarantees performance of the required activity.**

One effect of this deceptive notion is **'document' rather than 'action' orientation** wherein **'budget preparation'** becomes the overriding focus of the requisite officials rather than **'effecting desirable changes in society'**. A second product of this fallacy is **'over-commitment'** wherein targets set forth in the budget become sacrosanct obligations; any revision is dishonest. Climaxing in the grandiose annual euphoria associated with presentation of the **executive 'budget' proposal** to the National Assembly, the paradox of both **'document orientation' and 'over-commitment'** is that the budget becomes the main obstacle to the optimal performance of successive Nigerian governments in public service delivery.

A second form of the endemic fallacies bedeviling governance in Nigeria is the **misleading notion that 'public budgeting' deals purely with economic change**. Hence, economists must propel it even if armed only with their notion of **'good governance'** as ordinarily entailing optimal intervention in the economy to correct market failures (of course, **'economy'** herein refers to **'financial resource base'**). However, complexity of the administrative arena soon reveals how difficult it is to not only read the trend of governance but also choose the right instruments for corrective action. These range from accurate description of its structure and interactions to prediction of certain non-financial elements that also impinge on the administrative process such as prolonged strikes, foreign wars and changes in the international environment. Overwhelmed by these broader **social dynamics**, the 'experts' often resort to deceiving all other actors in the arena in their perpetual search for how to do the right thing 'economically speaking'.

Certainly, **'public budgeting'** deals with much broader goals than **economic management** because its analytical scope embraces the whole range of activities undertaken by government. To the extent that it actually affects **economic behavior**, the task also involves the guidance of **political change** in the structure and performance of **society**. Therefore, restricting attention to the **economic arena** alone merely breeds an illusion of smooth or inevitable development. No doubt, the task of tracing impacts of **public finance** on the workings of governance draws upon economic principles. Thus, analysis of **revenue mobilization** relies upon economic justification of various means of calculating income and formal procedures of collection while **expenditure analysis** deals with economic costs and benefits of alternative allocations of the funds to public policy programs.

However, the undeniable fact remains that the essential precondition for making these decisions is **availability of the fund to allocate in the first place**. Directing focus to government's **political-capacity-to-tax**, this calls for careful analysis of not just the relationship between the '**nature**' and '**level**' but primarily '**certainty**' of revenue mobilization. It forces the realization that a government must not only command the capacity to tap a polity's major sources of wealth but also convince its citizenry that the wealth so tapped is for public good. Indeed, we do not have to wander far from the on-going very dangerous agitations by our **nationals of the Niger Delta** to appreciate that a government's capacity to raise revenue for public works depends not so much on the structure of economic resources but fundamentally willingness of the citizenry to surrender such resources.

The effects of conflict and calculation (that is, capacity to make and support decisions) on **public budgeting** reveal that a government may lack '**political-capacity-to-tax**' where economic resources abound. *Given that the failure to implement a decision nullifies it just as ability to mobilize support is as important as making the right choice*, government inability to develop conflict-resolution and consensus-building mechanisms will perpetually breed economic mismanagement. Perhaps, the only way the government can assure **steady revenue mobilization** from its citizenry is via **high accountability** to it in the expenditure of such funds, just as **steady revenue mobilization** at a high level is the only way it can guarantee **strong administrative control**, which, in turn, provides information on the expenditure of such funds (a prime requirement of **public accountability**). This therefore implies that not only is '**public accountability**' the essential ingredient that makes taxation palatable to the citizenry but instructively wherein the three elements, '**steady revenue mobilization**', '**high accountability**' and '**strong administrative control**' coexist, they interact to complement and reinforce

one another towards enhancing the optimal performance of government in public service delivery.

Thus, far from being an economic exercise alone, **public budgeting is born in the basic political conflicts of society**. The emergent reality is a synergy that intertwines the processes of conflict resolution arising from the exercise of power (purview of politics) and revenue allocation among competing uses (purview of economics). It is a systematic bonding of decision-making processes and institutions for the exercise of political power, management and direction of society to the economic environment. Primarily aimed at guiding the successful adaptation of society to crises in its developmental process, focus is on the structural determinants of **'society'** and not merely **'economy'**. To this extent that its information serve and reflect political purposes, preferences and ideology, judgment of **'public budgeting'** must therefore be in terms of its contribution to **'social'** as distinct from **'economic'** development because the ultimate aim is concrete buying and supply of goods and services for **social advancement**.

4. A Comparable Interpretation

Alternative findings from our search for the specific qualities and intrinsic potentials that distinguish **'planning'** and **'budgeting'** from other policymaking concepts depicts the first as **"a deliberately designed process and time dimension for carrying out a specified task"** while the second is **"minimum system of planning operations"**. Certainly a portrayal of **'budgetary system'** as nucleus of the **planning system**, the framework of public budgeting thus strikes as **"short-term perspective of the government strategic planning machinery for nurturing development administration towards the sustenance of social advancement"**. Herein, **'strategic planning'** simply means **"the process of translating intention (or, indeed, 'vision') into action commitment"** or as broadly defined by Peter Drucker,

the continuous process of making present management decisions systematically with the greatest knowledge of their futurity, organizing systematically the efforts needed to carry out the decisions and measuring the results of the decisions against the expectations through organized systematic feedback.

A generic concept, the essence of **strategic planning** in governance resides in three apparently incontrovertible propositions, thus:

- ***survival of a social system as an organized entity is contingent upon its ability to adapt, cope and mould an environment that is potentially hostile to its existence;***
- ***real effort to guide or mould social change thrives on a time dimension; and***
- ***social change occurs as accumulation of long, complex sequences of small, marginal steps linking the present to the future.***

From these guiding principles derive the norm that any attempt to guide social change or anticipate the future must thrive on a '**process and time dimension**' for balancing short, medium and long-term goals such that the medium and long-term issue from short-run decisions. Put otherwise, the most elaborate medium and long-term plans will amount to exercises in futility if not built into or based on short-term decisions just as the short-term will be inexpedient, a guess and misdirection if not integrated into one unified plan of action.

5. Implications of the Alternative Conceptual Framework

(a) 'Budgeting' is 'planning'

Hereinafter referred to as '**Comprehensive Budgetary Framework (CBF)**', the comparable interpretation certainly conveys '**budgetary system**' as a mere alias for '**short-term planning**'. Indeed, the only features that distinguish the two concepts from the **medium** and **long-term planning** perspectives are the **three instrumental administrative processes**, which thus become the **essential elements of budgetary activity** in governance, namely:

- '**policy formulation**' (or '**objective-setting**') for **socializing government intention to eliminate tunnel vision from governance;**
- '**implementation management**' for **efficient and effective actualization of the government intention; and**
- '**operation control**' for **binding public officials to the government mission.**

No doubt, in the latter dimensions, 'intention' herein remains a pipedream until injection of these administrative processes allows for measurement of performance towards its actualization.

This goes to clarify the norm, "*budgeting without putting into proper perspective medium and long-term plans ceases to be action commitment while medium and long-term plans that do not have a realistic recognition of budgetary constraints have little value; each disciplines the other and the end-product bears the imprint of each*".

With **strategic planning** supplying its operational guidelines, **public budgeting** nurtures the **development administration** effort to fix and control the direction of social advancement. This way, the **public service delivery** venture unfolds via a structured human activity process for conscious implementation of the desire to mould the future. Otherwise, governance would lack informed decisions and the quest for optimal government performance in **public service delivery** would remain perpetually fortuitous.

(b) Essence, task and procedure of 'public budgeting'

From the **CBF** thus emerges the perception of 'public budgeting' as "***the mechanization of government 'vision' via standardized procedures, timetables, classifications and rules***". This conceptualization, in turn, reveals its '**essence**' as residing in the coordination of all government activities for proper synergy of '**public resource inputs**' and '**administrative performance outcomes**'. Herein, '**coordination**' simply depicts a group of people informing each other of what they are doing and intends to do next to actualize certain goals towards which all have subscribed to shape their activities. Budgetary activity simply sets the priorities that bring the purposes and activities into 'proper and relative order' to furnish the objectives while 'adjusting and harmonizing' resources for actualizing them via a process that thrives on strategies, calculations and bargaining.

Issuing from this essential purpose, the **'task'** of public budgeting unfolds via **routines** for aggregating administrative decision-making information for policymakers who often lack the ability, time and energy to sift through all the data provided. Determined mainly by **'steady resource mobilization'**, **'high accountability'** and **'strong administrative control'**, the key instruments are reliable and adequate information, timely and accurate reporting, careful record keeping, skilled staff and their ability to forecast costs and trends. Certainly, these elements call for pinpointing managerial responsibility, which rests squarely on the shoulders of **administrators**, sole custodians of the disciplinary capacity for examining the environment to make decisions about what to include in agency program requests, fight for as well as give up if necessary.

The **'procedure'** thrives on an **institutional framework** for integrating all fields of agency decisional responsibility to a coherent field of administration that is controlled from a single power centre through well-defined and costed options that relate choices between the options to their contributions to social needs. Focus is on consistent and comprehensive reordering of government priorities via conscious rationalization of the broad policy statement and available resources, inspection of existing activities on a systematic and cyclical basis, and continuing response and adaptation to new policies as they emerge within the broad framework of the main sectoral fields of administration. Thus, the horizon extends far beyond the mere **management of public finance** to embrace not only the initiation of new policies but also **efficiency** and **effectiveness** of the machinery for achieving whatever goal the government has set for itself.

Certainly, the emergent reality from the **CBF** is that if **social change** occurs via the two major processes of **preaching** (for setting the principles to guide human behavior) and **practical-pragmatic change** (for resolving deficiencies in organizational functioning as they manifest), **public budgeting** is the means of translating the rhetoric to reality, allocating resources to meet demands and introducing change while maintaining stability. Lying centrally at the core of the administrative system, not only is it the engine room of the ship of governance that helps to link the past, present and future in an orderly and ordered way but also the only means of measuring government performance and quality of its actors (whether political or bureaucratic). Thus, the catalyst for determining the direction and level of civilization achievable by government, **public budgeting** underscores the vital need for governance in any society.

6. Whither 'public Accountability'?

The **CBF** identifies '**public accountability**' with '**operation control**', one of the **three instrumental administrative processes** comprising the **budgetary system** (see 5 (a) above). In this wise, '**accountability**' simply means, "**the process of holding officials responsible for their conduct in the exercise of administrative discretionary authority**". Targeted at the greatest sense of responsibility, responsiveness and commitment to the highest standards of societal ethics, the concept thrives on the dual tenets of '**probity**' and '**transparency**'. Thus, the first aims at '**moral uprightness, integrity or honesty**' for binding the officials to administrative due process in order to eliminate **despotism** from governance while the second seeks to enhance '**capacity to easily detect, understand or see through**' the administrative process to eliminate **secrecy** from governance.

Alas! '**Accountability**' smacks of **administrative performance**' as distinct from '**finance auditing**' wherein '**performance auditing**' is "**the examination and analysis of**

an agency's method of operation to establish adherence to due process". An obvious depiction of 'public accountability' as a deliberately designed and applied **administrative operation control apparatus** for propelling governance, successive Nigerian governments have unfortunately employed the concept as a mere **rhetorical exhortatory slogan** for cajoling the sensibility of the citizenry. This is certainly the case since **nowhere throughout the entire administrative spectrum (at both the political level and on more operational matters) is there something akin to a 'performance auditing' machinery vital for setting public policy objectives and monitoring implementation progress to and from the lowest, field-level agency managers via the organizational hierarchy to the chief executive and members of the legislature.** Herein lies the bane of good governance in Nigeria. Indeed, the **objective-setting** aspect seems to take place elsewhere outside the very boundaries of governance.

The characteristic culture of **inadequate information flow and poor program coordination** issues from a restriction of the **budgetary information-management machinery** to post hoc (after-the-fact) inspection of purely **financial records**. The total absence of experts skilled in '**institutional-resource-management**' for aggregating **administrative performance data** amongst officials charged with budgetary responsibility denies government of the very vital **analytical database** reflecting the quantum of decisions made by different people at different times along with the multiple objectives of most broad policy statements. Issuing only from **constant scrutiny of the installment of administrative activities for quality assurance of service delivery**, these derivatives of agency responsibility centers are the **building blocks of the budgetary structure** on which the **accountability apparatus** relies for access to accurate, up-to-date and timely information, rapid aggregation of activity-level data to and from the lowest levels, and a policy review procedure that is flexible and present-oriented while focused on issues and decisions for the next cycle.

Thus completely bereft of vital data on strategies for **policy coordination and feedback**, governance in **Nigeria** suffers from perpetual lack of information to guide **coherent and systematic dialogue** between **elected officials and bureaucrats** regarding problems and successes encountered throughout the administrative system. This condemns it to a mere symbol rather than rational activity founded on explicitly organized knowledge, which, in turn, breeds the characteristic government resort to **spontaneous and sporadic administrative decision-making, speculative and provisional forecasting, and inability to track public spending and assess policy impacts in the light of their set objectives**. The effect is the endemic public cynicism and perception of governance in **Nigeria** as morbidly uncontrollable, corruptive, chaotic and unresponsive.

Instructively, the total absence of a visibly credible means of setting public policy objectives in terms of measurable social benefits and controlled implementation breeds **'tunnel vision'** wherein the experiences, life-style preferences and values of top policy decision-makers' becloud the forecasting of public needs. Thus bereft of a holistic social perspective to governance, **inaccurate perception of social values and needs guide the public service delivery effort**. Herein resides the bane of past governments' efforts at **poverty eradication**; that is, their inability to define **'poverty'** from a public view point in the articulation of the **'eradication'** antidote.

7. An Empirical Scenario

Certainly, the **CBF** breeds a perception of **'public budgeting'** as **"coherent and systematic deployment of institutional resources for effective actualization of the mission statement of government"** while **'Public budget'** is **"a program of action that clarifies how government intends to actualize its mission statement"**. Unfortunately, continued ignorance of the evolutionary convergence of **'planning'** and

'budgeting' through the historical process deprives successive Nigerian governments of this fundamental realization. Incidentally, this approach it was that Bill Clinton successfully exploited to turn United States from a society of upward spiraling unemployment and crime rates, sub-standard and discriminatory educational, health-care and tax systems, and budgets bedeviled by huge fiscal deficits with an attendant debt burden totaling \$4 trillion (less interest payments) to one of more than twenty million new jobs that bred the lowest unemployment rate and smallest welfare rolls in thirty years, the lowest crime rate in twenty-five years, the lowest poverty rate in twenty years, the smallest federal workforce in forty years, the first four consecutive fiscal surpluses and the longest economic expansion in American history; *all within the space of his two four-year terms of eight years*. The historic increase in employment and health-care access (especially amongst minority groups) and tremendous increase in productivity translated into higher middle-class incomes that boosted payrolls, profits and tax revenues. The ultimate product was a unique combination of economic success, social solidarity and national self-confidence that ushered the United States into the new millennium with shared benefits, shared responsibilities and equal participation in a democratic society.

The big puzzle is *how did he do this?* Soon after their inauguration, **during the early (honeymoon) period when popularity and benefit-of-the-doubt were still intact**, the President and his vice, Al Gore, working closely with Congress, launched the **National Performance Review (NPR)**, later christened **National Partnership for Reinventing Government**, which pursued hundreds of budgetary recommendations involving subtle changes in **institutional coordination** aimed at management payoff later in the tenure. Founded on **personal involvement of the President** in stock-taking of both the uses and limitations of

agency resources and directing the administrative process particularly in setting objectives for bureaucrats, the result was early establishment of the policy priorities of the government mission along with the implementation strategy requiring institutional changes that demonstrate compatibility of the priorities with interests and motivations of the citizenry.

This way, Bill Clinton **asserted his control over the administrative system** such that his priorities were not only reflected in developing agency program-funding requests, his participation and control were also balanced in their use of resources to execute the programs. Consequently, bureaucrats came to perceive him primarily as a leader whose decisions symbolized their priorities via fair share of information and analytical involvement while the public at large regarded him as effectively in charge of both the purposes and resources of governance. Instructively, to the extent that the **CBF** thrives on the assessment of all the resources available to the government (personnel, finance, technology, program evaluation and organizational structures, etc), it is a vivid affirmation that, whether by design or default, **'public budgeting' is not merely the key instrument of 'public accountability' but actually synonymous with the very art of governance; indeed, it is governance-in-practice.**

8. Conclusion

On the whole, we often hear social commentators declare that the major problems of governance in **Nigerian** are pervasive **'public sector corruption'**, **'fiscal indiscipline'**, **'lack of statistical data'** and **'wrong deployment and underutilization of specialist manpower'**. On the contrary, this exposition reveals that the main obstacle to the optimal performance of successive **Nigerian** governments in **public service delivery** is an **'absence of public accountability in governance'**, which, in turn, issues from a **'conceptual myopia of public budgeting'** by these

governments themselves; the readily observable ailments are mere symptomatic expressions of the core affliction.

Tracing the problem to these governments' consistent neglect of insights derivable from **comparative studies of 'public administration' to 'public budgeting'**, the central need of governance in **Nigeria** therefore is in-depth analysis of the **budgeting concept** for more meaningful interpretation and appreciation of its social impacts, political and bureaucratic peculiarities, social and institutional behaviors, and normative theory of governance in a federal setting. This implies deliberate illumination of the **administrative system** to unravel the **political and institutional conditions** that influence government decisional choices for not only the **efficient** utilization of public funds but also **effective** actualization of its mission statements.

As the single most important **document** of governance, this would certainly lead to thorough clarification of the milieu from which **the budget** derives to unravel its real essence and thus make it more significant to not just the **President/Governor** and **legislators** but also the mass of **Nigerians** at large. Then and only then would succeeding **Nigerian** governments appreciate that the only means of eradicating poverty and stimulating equitable growth of the society lies not so much in the current morbid quest for **foreign investment** but urgent administration of the only **panacea** identified herein for **asserting control of the government over the administrative system**; that is, the '**Comprehensive Budgetary Framework**'. Indeed, there is no other viable means of inspiring confidence of our creditors for additional investment.

Our Mission:

The task of **Dragnet Concepts**, therefore, is to assist **this government** initiate the imperative **paradigm shift** by establishing the **institutional transition** in its utilization of:

'Planning' from

- ❖ Determining development goals and designing policy strategies to move its **economy** (not necessarily **society**) along a chosen path towards a desired state (*biz as usual*)
to
- ❖ A **deliberately** designed and applied **process and time dimension** for actualizing its '**vision**' (*a new thing*)

'Budgeting' from

- ❖ The process of **mobilizing and deploying merely public funds** for actualizing its development projects (without regard to how the projects emerged) (*biz as usual*)
to
- ❖ **Coherent and systematic deployment of institutional resources** for effective accomplishment of its '**mission**' (*a new thing*)

'Essence of Budgetary Activity in Governance' from

- ❖ Merely relating public funds to the spending required to accomplish purely **economic** (not necessarily **social**) development goals of the **government** (*biz as usual*)
to
- ❖ **Coordination** of all its activities for proper synergy of '**public resource inputs**' and '**administrative performance outcomes**' (*a new thing*)

'Public Accountability' from

- ❖ A mere **rhetorical exhortatory slogan** employed by the **government** for cajoling the sensibility of its citizenry (*biz as usual*)
to
- ❖ A **deliberately** designed and implemented **administrative operation control apparatus** employed by the **government** for holding its officials responsible for their conduct in the exercise of **discretionary authority** (*a new thing*)

'Privatization' from

- ❖ Divestment of all the **government** share holdings in public enterprises to private business concerns to allow for its total withdrawal from social production (which experience has shown to breed a concentration of social power in the hands of a few) (*biz as usual*)
to

- ❖ Enhancing capacity of the ordinary citizen to carry out his/her personal aspirations for self sustenance while the **government** withdraws to a mere **facilitator** that regulates the interactions generated therein (which thus certainly breeds a more holistic social perspective) *(a new thing)*

'The President/Governor' from

- ❖ A '**patron-saint**' that merely *doles out favors and aids* to others from a subtle aloof position atop the **government** administrative machinery while leaving these others to get the job done *(biz as usual)*
- ❖ The **only elected chief executive officer** of the **government** whose position derives from the need for an **identifiable individual empowered to get the job done and take full responsibility for successes or failures of administrative outcomes** through **personal involvement** in directing the administrative machinery by **setting public policy objectives for bureaucrats and monitoring implementation progress** towards their actualization *(a new thing)*

WORDS ON MARBLE

"You cannot continue to do one thing the same way and expect a different result"