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Fiscal Responsibility For The Development of the Nigerian Nation

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Abstract

Research Article

This paper considers the fiscal responsibility bill as an instrument for enthroning good governance and act as internal check mechanism for the public service fiscal management. It called for financial accountability and the prudent management of public resources by the leadership. Using the public choice theory, the paper argued that the personal agrandizement of both the political and bureaucratic leadership, underlies the direction of policy making and implementation. That this self-centered attitude to public sector management has largely contributed to the unsuccessful outcome of what the leaders provide. This mismatch of what constitutes policy and how they positively or negatively contributes to the philosophy of governance, takes major consideration here. It was recommended that a new re-approachment be adopted by the leadership on issues of good governance such that the people would be served and properly too. And that it is only based on this mutual symbiotic relationship that good governance can be guaranteed.

Keywords: Fiscal Responsibility, Governance, Development, Public Finance, Economy, Nation

Introduction

The process through which government raises revenue, how the revenue is spent and the implications of mobilizing these revenue from diverse sources, and of expending them in the economy is what technically can be referred to as public finance. Instruments that constitute public finance are usually expressed in the yearly budgets and carried out through the use of fiscal policies of varying aggregates such as total government spending and total tax revenues in order to achieve certain macro-economic goals.

The classical economic theories with their laissez faire philosophy believed that government should play very minimal role in public finance, since the believe is that government expenditure is largely unproductive vis-àvis the private sector. But the Keynesian economists believe that, apart from funds generated by governments, such funds can be used to curb inflation, unemployment, conspicuous consumption and redistribution of income. It follows therefore that increased government spending would go a long way to stimulating output and employment by bringing idol resources into use (Ladele, 1992). Government dominant position in the economy becomes inevitable

for the sustainable growth of a nation; especially in developing economies such as that of Nigeria.

This position of government however being at the commanding height of the Nigerian economy was disrupted in 1986 with the introduction of the Structural Adjustment Programme (SAP), that introduced some fiscal reforms (discipline) in line with the demands of International Monetary Fund (IMF) and World Bank dictates. The position of these international monetary bodies are outrightly not too draconian if benefiting nations can exercise fiscal discipline in their financial transactions (Mukoro; 2022).

This is the Crux of what this paper centres around. It believes that good governance, the stabilization pursuit and the sustainable development of Nigeria revolves around maintaining fiscal discipline through moderate and sustainable budget deficits, while the fiscal reforms strives to improve the structure and administration of government. It sets out to argue that the composition and control of public expenditure must be prudentially managed in order to enhance an efficient public finance mechanism (Teshihoro, 2018). The need for self check and to prevent the attitude of public profligacy and financial indiscipline was ironically the reasons why

the fiscal responsibility Act was put in place in 2007, by the Nigerian National Assembly (The Act, 2007). In line with the requirements of the fiscal responsibility Act, Several State's Houses of Assembly have domesticated their own version of their fiscal responsibility laws.

Statement of problem

The idea of a prudent fiscal management underlies the efficient deployment of state resources for the benefit of alleviating the living condition of the citizens and consistently sustaining a higher standard of living of the people. Governance in itself is all about selflessness, efficient services delivery and maintaining an acceptable standard of living index, where infrastructures are available and working to the satisfaction of the people, where the people's commonwealth is evenly distributed and properly allocated to promote development and where transparency becomes the common denominator for leadership.

Since state resources belongs to all, a transparent, accountable, and a knowledgeable leadership should inform the calibre of managers of this common treasure. That is the reason why national policies should not only be people centred, it should be anchored on an accountable and transparent justice system where the rule of law supersede personal aggrandizement and where equity, justice and the spirit of co-ownership should drive policy making and implementation. It is based on these ethical foundations that the fiscal responsibility bill was incubated into a workable document to guide the performance of public officers in the spirit of efficiency, transparency, accountability and the promotion of good governance.

Experience has proven that the spirit that gave birth to the fiscal responsibility bill is trite and proper. But the process of its managerial engineering is where the problems lies. In the face of this setback, Nigeria is known as a nation with an abundance of rules, regulations, institutions, and internal mechanisms. The question therefore arises why all these in-built check phenomenon have not been able to obviate the prodigal tendencies toward the management of the nation resources for the benefit of all and sundry. This account for the missing link responsible for why corruption and miss-management of the public treasury still thrives and refuses to go away.

Fiscal Responsibility, Governance and Development

It is arguable that democracy has become the main buzz-word and activity in contemporary times. This is because development within the global world has made democracy to wear the toga of international inevitability. Nigeria in itself has become drawn into this votex at both theoretical and empirical dimensions. One can say that the end of colonialism ordinarily should signify the end to domination that opens up a pathway to freedom and independence. Sadly enough, it is painful to say that the colonial order has since given rise to a post-colonial order that is as authoritarian and insensitive to the general will (Olowu, Soremekun and Williams, 1995). This messianic characteristics comes to the fore when such issues as the relationship between the State and the society, democracy and the people, economic development, prospects and constraint of the democratization system itself are considered. What can not be denied is that governments are put in place to help the citizens, not to make citizens lives more difficult (Mukoro, 2007).

The project of establishing a specifically western form of political domination has not succeeded in Nigeria. Ake (1993), commented that "what the colonizers of Africa established in the cause of the state project was not so much a state in the western sense but an apparatus of violent repression". He went on to opine that most of the nationalist leaders who came to power at independence decided to inherit the colonial state rather than transform it in accordance with nationalist aspirations. This isolated them and they became increasingly dependent on force to suppress a population that was inclined to revolt against their betrayal and unimpressive performance in office; a performance now epitomized by an economic crisis so deep, it has become life threatening. On the realm of leadership, what is common to them is power and the interest which it serves in terms of capital and resources accumulation in order to continue to be relevant within the political system (Rourke, 2003, Simmons, 2024). Democratic societies are governed by the rule of law and the respect for the inalienable human right of the people. This is what Cranston (1984) quoted Locke as saying. He quoted, saying "The whole trust, power and authority of the civil ruler is vested in him for no other purpose but to be made use of for the good, preservation and peace of men in that society over which he is set....."

The main elements of governance according to Adamolekun (2002) are "rule of law, freedom of expression and association, electoral legitimacy, accountability and transparency and development oriented leadership". While governance should be seen as concern for the effectiveness of a state's institutional arrangements, decision making process and capacity for implementation, democracy expresses popular sovereignty, equality and representativeness. The proper practice of democracy, gives rise to good governance. And good governance can be summarized as:

- a. Improvement in public policy outcomes and
- b. Implementation by all stakeholders of a set of principles and processes by means of which appropriate public policies will be designed and put into practice (Mukoro; 2008).

Theoretical Elucidation

The public choice theory is selected in this paper to explain the pattern of decision making by political and administrative leadership, based on microeconomic models. The theory focuses on how self-interest motivates politicians and bureaucrats to make certain decisions for the followership. The theory focuses on voting behaviours legislative decision making and bureaucratic behaviour often revealing how private interests can influence public policy.

The theory posits that majority of office holders are motivated by their own self-interest rather than pursuing what constitutes public interest in policy and decision making. The theory believes that individuals are rational actors, making choices that they believe will best achieve their desired outcomes. It can be argued that the public choice theory bridges the gap between political science and economics, by looking at how self-interest comes first and thus determine the collective good (Ostrom; 1971). Buchanam (2017), on his part considered the public choice theory from the perspective of political decision making as it applies to budgeting and fiscal deficit. Ostrom (2015) was able to bring about the understanding of the public choice theory as the application of the methodology of economics to the study of politics. The summary of this theory is that interest groups engage in rent seeking behaviour, using the political process to obtain economic benefits at the expense of the general will of the people. This is just as the political class behave Nigeria, that puts personal aggrandizement first before service to the people.

Fiscal Responsibility and the Developmental Trajectory

Factually speaking, the major objectives of development includes the improvement in the lives and welfare of the citizens, eradication of poverty, elimination of inequalities in income distribution, providing access to basic needs such as shelter, food, clothing, health, education, creation of employment opportunities and popular participation in the formulation and implementation of policies and programmes (Okojie, 2003). All these lofty aspirations imbued developing nations to resort to development planning in order to achieve rapid growth and transformation of their economics.

The process of planning according to Okojie (2003) essentially involves setting goals and targets which have to be pursued through policy and programme formulation as well as mobilization of financial, human and material resources for effective utilization. In line with keeping with this dream of economic prosperity after independence in 1960, Nigeria has embarked on four development plans, a Structural Adjustment Programme (SAP), National Rolling Plans, Vision 2010 and the National Economic Policy of 1999-2003.

Specifically, these perspectives for planning for Nigeria can be categorized into:

- (1) First National Development Plan, 1962-1968
- (2) Second National Development Plan 1970-1974
- (3) Third National Development Plan 1975-1980
- (4) Fourth National Development Plan 1981-1985
- (5) Structural Adjustment Programme (SAP) 1986-1988
- (6) National Rolling plan 1990-1992
- (7) Vision 2010; 1997-2010
- (8) Nigeria Economic Policy 1999-2003
- (9) The National Economic Empowerment and Development Strategy (NEEDS) 2003-2007

The NEEDS framework was essentially an articulation of planned policy actions of the federal which was expected to government, complemented at the state level by state economic empowerment and development strategy (SEEDS) and at the local level by local economic empowerment and development strategy (LEEDS). After several decades of planning, the aspiration of Nigerians for a prosperous economy and stable polity have not been realized. Several socioeconomic indicators show that the quality of life of Nigerians have worsened. A major reason for this malaise centres around the lack of good governance. Okojie (2003) captured it thus:

- (a) The promotion of personal interests by the ruling elite to the detriment of the collective needs of the people.
- (b) Bickering within the elite
- (c) Evoking emotive cleavages by the elite such as religion, ethnicity and statism to create disharmony and distrust among gullible citizens, thereby preventing the pursuit of common national goals.
- (d) The use of instruments of power to promote economic interests inimical to the progress of the nation, but which provide avenue for looting public funds often stashed in foreign accounts.
 - Other possible areas of disaffection concerns political patronage where appointments of all sorts are shared among party loyalist, irrespective of the quality of their contributions to the growth of the

nation. In all of these, the commonwealth is frittered away in frivolities (Ake, 1993).

Arising from the various constraints inhibiting the attainment of National goals of development, the fiscal responsibility Act was put in place by the National Assembly in 2007. The major focus of the Act was to provide for "Prudent Management of the Nation's Resources, Ensuring long Term Macro-Economic Stability of the National Economy, Secure greater accountability and transparency in fiscal operations within the medium Term fiscal policy framework, and the establishment of the fiscal responsibility commission to ensure the promotion and enforcement of the Nation's Economic objectives: and for related matters".

To facilitate the efficient performance and delivery on the core mandate of the fiscal responsibility Act, a fiscal responsibility commission was established to

- Compel any person or government institution to disclose information relating to public revenues and expenditure and
- 2) Cause an investigation into whether any person has violated any provisions of this act
- Monitor and enforce the provisions of this act and by so doing promote the economic objectives contained in section 16 of the 1999 constitution of the federal republic of Nigeria

Following this national desire for the national management of the nation fiscal resources is the challenge for every state to also enact their version of their state fiscal responsibility law. Consequent upon which for example, the Delta State House of Assembly enacted their fiscal responsibility laws that became a gazette on the 4th of September 2008 (Delta State of Nigeria gazette; 2008) This law was amended to become the Delta State fiscal responsibility (Amendment) law, 2020.

It is pertinent to state that Nigeria has never been in short supply of ethical requirements to enthrone public accountability in governance (Mukoro; 2021) Nigeria has bodies like the;

- 1) Public Complaints Commission (PCC)
- 2) The Public Service Rules
- 3) The Code of Conduct Bureau And Tribunal (CCB)
- 4) The Economic and Financial Crimes Commission (EFCC)
- 5) Independent Corrupt Practices and Other Related Offense Commission (ICPC)
- 6) Whistle Blowing Against Economic Sabotage and Financial Mismanagement
- 7) The Fiscal Responsibility Laws
- 8) The Money Laundry Act

Cognizance has to be taken of the fact that it is not government machineries that are bad, it is the people;

the public officials and political leaders that employ the machinery for unethical purposes.

It is for this reason that governments all over the world are preoccupied with how to device a very effective means for controlling public authorities over the perfunctory manner in which public officers and public agencies discharge their statutory duties, that Nigeria put in place all the above ethical check mechanism (Mukoro; 2023. Ngini, Mojekwu, Chioma and Elechi; 2025). With all the above instruments working perfectly as intended, the country's development initiatives and roadmaps would no doubt work with that clear intentions to succeed. Several other countries also have this kind of initiative and they are working. Take for example the law of the budget and fiscal responsibility of Montenegro (2014)framework for responsibility and national development.

The traditional role of public Finance according to Anyanwu (1997), Musgrave and Musgrave (1989), majorly covers;

- a) Allocation functions
- b) Stabilization functions
- c) Distribution functions, etc

All these functions becomes transformational to an economy only if there is good governance. Governance itself involves;

- i) Responsible leadership in the public service
- ii) Accountability in the mobilization and utilization of public funds
- iii) Discipline in handling public responsibilities
- iv) Selflessness in service and
- v) Popular participation (Oshisami, K. and Dean, NP 1988)

Governance or good governance for that matter depends on responsible leadership. Sadly in Nigeria, governance has been diverted from the essential objectives of desirable and necessary service to the people. It has become a crudely parochial, personal and self-serving phenomena, where the citizenry have become so battered, demoralized, and become withdrawn and unconcerned in the process of governance. This is akin to a state where Nigerians have witnessed their rise to greatness and a decline in the state of a bewildered people.

Apart from the clear aberration of military rule, governance has become characterized by vandalism, banditry, plunder, the reign of incompetence and prebendalism. To therefore facilitate good governance, certain institutional and legal framework has to become inevitable in other to attain sustainability in development. These requirements according to Gray and LiAn (1988), Ladele (1992) are;

- 1) Adoption of prudent budget policies
- 2) Reduction of the costs of raising public revenue
- 3) Increasing the efficiency and effectiveness of public spending
- 4) Strengthening the autonomy and accountability of decentralized public entities
- 5) Ensuring consistency between public finance and poverty alleviation goals. Also see Backhaus and Wagner (2005).

Arising from the above positions of emphasis and to progress and develop, Nigeria has to have a crop of leadership that leads by example. Only such leaders can generate confidence in the people, reduce the citizens indifference to government and make the citizens to become actively involved and committed the task of national socio - economic reconstruction to bring about sustained development. To prevent cynicism, skepticism and the popular consensus of Nigerians on the popular moral bankruptcy of it's leaders, it's macroeconomic policies has to be well and patriotically articulated (Mukoro, 2019). Good or bad governance which shapes the direction of any national aspiration, also defines it's context and regulates it's vitality and vibrancy. That is the reason why Nigerians have to replace bad leadership with a just, democratic, civil and egalitarian leadership that would enthrone a sustainable and desirable ideals of good governance. All these can manifest through instances of some of these measures;

- Raising public revenue to promote greater economic efficiency since beneficiaries will weigh the economic costs and benefits of goods and services.
- Simplicity in tax design and limited use of tax incentives to achieve particular social economic goals.
- 3) Public spending should follow the logic that scarce government resources implies prudent government spending, by considering what government do best and what markets do best. Government has to provide public goods and services that benefit the society at large, invest directly or regulate monopolies that have large returns to scale, relative to size of the market and subsidize goods and services consumed by the poor through accurate targeting.
- 4) Decentralizing public entities in respect of decision making and accountability can help to link costs and benefits and thus improve efficiency. Local decision takers are more flexible and responsive to the needs and preferences of their constituencies. Equally, citizens can best watch over local entities than over central ones (Ladele; 1992, Ngini, Mojekwu, Chioma and Elechi; 2025)

 Government should profoundly reduce the cost of governance.

Reform of the Public Service Finance for Sustainable Development.

According to Iyoha and Itsede (2003), Nigeria is the most populous black nation in the world and has the second largest economy in Africa. Nigeria is naturally well endowed with fertile arable land and rich Forests. It also has large reserves of oil and gas, and currently ranks 6th among OPEC countries in oil exportation. Given it's population size and resources, there were high expectations at independence in 1960 that Nigeria would quickly develop and industrialize, and take it's place among the developed nations of the world. After years of independence, virtually all hopes have died, as Nigeria has failed to develop and today remains one of the poorest nations on earth. In other forums, Nigeria has been described as a pathetic paradox; so rich and yet so poor. So endowed and yet so mismanaged, so much potential and yet so prodigal (Igun 2008), Mukoro (2020), quoted Kofi Annan, who was then the secretary general of the united nations, as saying that; "good governance is perhaps the single most important factor in eradicating poverty and promoting development" In the realm of governance, Nigeria's performance has been abysmally low. This failure can be traced to amongst several reasons; a combination of uninhibited particularities such as corruption, incapacity to resolve social conflicts peacefully, external pressure and intervention, rapid technological outclassing, economic and political incompetence (Mukoro, 2020). Several policy analyst for example have fore-casted that sustainable development of the nation can be hinged on the improvement in the welfare of the citizens, eradication of poverty, elimination of inequalities in income distribution, providing access to basic needs such as shelter, food, clothing, health, education, employment and popular participation in the formulation and implementation of policies and programmes (Okojie 2003), Ladele (1992), on his path was very categorical as he suggested an increased effort at sourcing for revenue outside of petroleum products by diversifying the economy, minimize the growth of public assets, complete on - going projects and undertake new projects only where they are clearly essential for the economic recovery process. He went on to advocate for the privatization and commercialization of some government enterprises and withdraw from the activities where it is believed the private market is more efficient in resource use. Other sustainable areas that must be considered are the removal of subsidies whose gains should be

ploughed back to the economy in a much more sustainable manner. The lower levels of government and the communities should be involved in decision making and implementation. This is where the bulk of the country's human, natural and mineral resources abound, but also where poverty is prevalent and the living condition pathetic. Efforts have to be made to curtail the profligate spending of the leadership on security vote and constituency allowance that are largely unaccounted for. These are huge public monies voted for from the public treasury. They occupy a large portion of the public budget. And they are spent especially by the executive and the legislature, without a concern as to letting the people know how such monies were spent. There must be all efforts to reduce fiscal deficits through the cutting of expenditures for productive investment and infrastructure. Efficient management of public finance involves the adequate assessment of the effective means of exploiting and tapping the available as well as the potential sources of government revenue, proper accountability of public finance, constant monitoring of public revenue and expenditure and the curtailment of wasteful spending.

Prospects and Suggestions

The prospects for a sustainable public sector finance in Nigeria necessitate for the need to curb wastage in the use of government resources, expand the sources of government revenue and make government more flexible in policy formulation and implementation. It is pertinent to say that several socio-economic indicators show that the quality of life of Nigerians have worsened, especially since the SAP era, that led to the depreciation of the Naira. Implementation of about ten rolling plans has not led to any significant improvement in the quality of life of Nigerians (Okojie; 2003).

Interestingly, budget deficits could not be curtailed due to increasing debt servicing and some extra budgeting allocations. These large budget deficits had given room for the accumulation of huge domestic debts which invariably necessitated a reduction on expenditure on economic and social services with serious implications for the future growth and development of the country.

The absence of good governance captures a lot of the constraints on plan implementation in Nigeria. According to the National Economic Intelligence Committee (1996), the issue of governance constitutes the most primary element in any attempt to reorganize, reconstruct and transform the nation and its economy.

In general, the public sector has been subordinated to private political and economic interest group, which have pauperized the economy and destabilized the polity. Governance is largely in the hands of elites, collaborative civil servants and their supporters at home and abroad.

Suggetions

When policies are made, they are supposed to be for the betterment of the citizens. Poor implementation therefore would continue to be a bane of growth trajectory in Nigeria. A policy or plan is of little use to the citizens if it is not faithfully implemented. That is the reason why a good prospect for growth and development would be hinged on several factors such as:

- (a) Political will to see projects and plans through.
- (b) Integration of the private sector into the mainstream policy objectives of government
- (c) An effective and efficient bureaucracy would serve as the engine house for translating government policies and programmes into concrete action. This is because, a result oriented bureaucracy creates an enabling environment for all participants and ensure that there is continuity.
- (d) Data availability is very important for the formulation, monitoring, implementation and evaluation of plans and programmes.
- (e) Effective monitoring and evaluations of government activities would bring about compliance and accountability. It will also help to avoid waste of public resources.
- (f) There must be policy continuity to create stability in governance. This will ensure confidence of foreign and domestic investors on the economic system.
- (g) Emphasis on debt servicing at the expense of productive sector should be avoided at all cost.
- (h) The non-oil sector should be critically explored as an alternative source of revenue to de-emphasis Nigeria's posture of a monocultural economy.
- (i) Security is key for overall development. The extensive and porous borders had to be effectively managed. All acts of brigandage, banditry and internal insurrections has to be fought headlong in other to guarantee peace and security.
- (j) Local government should be well funded and all their stationary roles and responsibilities, monitored to ensure that there is value for money.
- (k) Interest should be paid to the Education sector, the Health sector, Science and Technology in other to boost self-reliance and growth from within.
- (1) Strikes should become a thing of the past in all the sectors of the economy. Workers should be paid living wages and provided with productive incentives.
- (m) Policy making should become more of bottom up approach in other to respond to the yearnings of the people.

- (n) Importantly, Public Institutions and Agencies should be seen to be working and effectively too. This would restore public trust, ensure accountability and guarantee good governance.
- (o) States and local Government should de-emphasize on their reliance on the stationary allocation from the federation account which constitutes well over 80 percent of their funds.
- (p) The revenue sharing/allocation formulae should be restructured to favour the principles of derivation more, which in turn would promote the initiative and ingenuity of the states and local governance.

Conclusion and Recommendations

Public sector financial discipline will only be achieved where leaders are dedicated to the course of the society and poised to eliminate or drastically reduce official corruption. The journey for the overall socio-economic and political development of the Nigerian nation has been tortuous and topsy turvy.

On the attainment of independence in 1960, there were very high hopes of its potential for sustainable growth and development. According to Bello Imam (2010); "the hopes were based on its substantial natural resources endowment, the existence of a competent civil service, favourable growth rate and above all, one of Africa's most educated elite". But most unfortunately, this immense human, material and fiscal resources as well as potentials, failed to transmute into viable socio-economic growth and development. Instead, the huge and large petroleum oil driven national revenue and foreign exchange earnings were grossly mismanaged to the extent that Nigeria almost became a failed state (Bello Imam, 2010). These very pathetic reasons responsible for the failure manifested in unsustainable fiscal deficit profile, pervasive corruption in all sectors of the national economy, gross disregard for the rule of law and process, a systematic culture of impunity occasioned by the militarization of the political space and abject poverty of a majority of the citizenry precipitated by a persistent culture of Micro-economic Management among others.

There is no arguing the fact that man is at the centre of development. Therefore development should aim at alleviating poverty and generally improving the quality of life of the citizens. This is why developed nations embark on fiscal discipline in the management of their public assets. In like manner, the private sector which is largely dependent on government patronage for survival needs a large degree of government intervention, necessary for its harmonize authorities of both the public and private

sector in the context of a mixed economy, which Nigeria operates. It is suggested that government should divest from production and manufacturing. But it should provide the enabling environment for private sector participation in the economy. According to the World Bank (1989):

- (i). Human capital development, especially the provision of basic health, education, nutrition and technical skills.
- (ii). Restructuring public and private institutions to create a context in which skilled workers can function effectively and
- (iii). Political leadership
 - Creating an enabling environment requires the establishment of a productable and honest administration of the regulatory frameworks, (Obadan; 1997, Okolie; 2003)
 - In addition to capacity building as discussed above, Obandan (1997), recommended for,
- (a) Initiate policies which will stabilize the economy and provide a Macro-economic framework conducive for sustainable growth.
- (b). Make rules and regulations which will make the market work and intervene when there are market failures and
- (c). Put in place an institutional machinery to mobilize resources for development.

Considering the fact that the fiscal responsibility bill has been designed to facilitate prudent resource Management, Accountability and Transparency, Medium Term Framework, Revenue and expenditure Management, Debt Management and Macro-economic stability etc. can it be said that Nigeria has been able to achieve all these objectives, even with the establishment of the fiscal responsibility commission?

As good as the fiscal responsibility initiatives are, there is apparently a worsening effect on the standard of living of most Nigerians. This is attributable to the inability of the government to judiciously implement some of the policy measures arising from poor leadership and failure of governance. It is regrettable to state that the incidence of corrupt use of office, lack of integration, unlawful appropriation of public funds for private ends and weak institution are far too high in Nigeria. The quality to governance, especially by global standards, human rights, social justice, public accountability and democracy and necessary compliance for sustainable development. Today, instead of economic growth, Nigeria is living with economic decline and in the place of institutional vibrancy, she is weighted down by institutional decay (Mukoro; 2023).

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