

Title: Good Budgeting and Good Governance: A Comparative Discourse.

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Abstract: The observed budgetary abuses including lack of transparency, poor accountability and budget indiscipline have called to question the rationale of budgeting in government and whether there is any significant positive relationship between good governance and public budgeting. This paper attempts to clear this doubt by an exploration of literature in the subject and specifically comparing the nature and features of good budgeting with good governance. From the conceptual and theoretical basis, it is clear that budget management is not just a technocratic phenomenon but also a political process. Thus, the quality of a government can be x-rayed from the quality of its budgetary process. It is therefore recommended that strict adherence to budgetary rules should not be compromised especially as it relates to discipline, transparency and accountability in the budgetary process as this will enhance good governance and deliver value to a large majority of Nigerians.