

Participatory Budgeting Mechanisms and Public Accountability in Nigeria

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Abstract

There is limited empirical research on the extent to which participatory budgeting mechanisms contribute to improved public accountability, in the context of Nigerian subnational governments like Kwara State. This study investigates the relationship between participatory budgeting and public accountability in Kwara State, Nigeria. Participatory budgeting is an increasingly popular approach to democratic governance, aiming to enhance citizen engagement in the budgetary process. This study adopted the survey research design; the Primary source was used researcher-designed questionnaire which consisted of the information to be elicited from the sampled respondents. 200 respondents were selected through the Taro Yamane formula; line regression was used to test the hypotheses. It shows that the significant coefficient r which indicates that there exists a very strong linear relationship between preparation and submission and public accountability (predictors or independent variables) preparation and submission and public accountability is significant since the alpha level of .05 is greater than the p -value. This study examines the participatory budgeting in the budget circle and public accountability: a case study of Kwara state, Nigeria. This study became essential due to the fact that citizens have been given the right to add to the budget process. Participatory budgeting is now a trending technique adopted by governments all over the world which gives the citizens chance to express their needs which is then converted to the yearly plan budget. Participatory budgeting in the budget circle plays a crucial role in promoting public accountability. When citizens have the opportunity to participate in budget planning and decision-making, it enhances transparency, fosters trust, and strengthens the overall accountability of public officials.

Keywords: Budget, Participatory Budgeting, preparation and submission, and Public Accountability.

1. Introduction

Today, one of the major responsibilities of the government is to provide basic amenities to the citizens, such amenities include providing schools, hospitals, roads, railways etc. To provide these amenities, effectively, the government must have guidelines of how much they are going to generate funds to actualize the set goal for the next fiscal year.

Improving accountability for the performance of government agencies is a crucial policy issue in public governance. This is because it has a significant impact on efforts to create good governance, which in turn has a broad impact on the economic and political fields (Bracci, et al., 2015). Improving the accountability of government agencies is crucial for fostering a conducive investment climate and bolstering public trust in governance.

Prioritizing efforts to enhance the performance accountability of government agencies is essential for driving economic and political development in Kwara State. The increasing demands from society for transparency and public accountability from public sector institutions underscore the urgency of this endeavor. Public sector organizations are under mounting pressure to operate more efficiently while considering the economic and social costs as well as the adverse impacts of their actions. This growing expectation has propelled accounting into a pivotal role, recognized as indispensable for effective management of public affairs (Jimenez, 2014; Laryea, 2016).

Participatory budgeting in the budget circle has now become a normal government tool in which the masses are carried along in all the stages of the budget circle and developed and developing countries are now adopting this mechanism (Ho and Cho, 2017). Citizens around the world now know the importance of their inclusion in the budget. Among other things, these budget changes include making departmental budgets available in full, implementing performance-based budgeting, and allowing participation in the budgeting process. In addition, Guangzhou features an ambitious city congress that has a reputation for carrying out strict budget monitoring as well as a somewhat open public media environment that promotes candid conversation and debate on budgetary matters (Lei, 2016).

Despite the necessity of citizen involvement in budgetary procedures and how it can support the efficient budgetary government in Nigeria, obtaining meaningful engagement still faces obstacles. Low levels of Participatory budgeting, insufficient openness and accountability measures around the budget process, a lack of resources, a lack of confidence between the public and the

government, and the requirement for more budget circle education and knowledge are a few of these obstacles (Mallon, 2015). Nigeria's participation and transparency in the budget circle only received 17 out of a possible 100 points, which is low when compared to other nations, according to the Open Budget Survey (2020). This study aims to investigate the factors that influence participatory budgeting in the budget circle and public accountability and how these factors can be addressed to improve the effectiveness of Participatory budgeting.

2. Literature Review

Public Accountability

Accountability is a procedure in which a person or group of people is forced to offer an account of their activities and how they have or have not executed their tasks; by extension, a person is held accountable for both actions and inactions (Obazee, 2006).

Richard Mulgan's explanation on accountability laid more emphasis on external nature of the accountability. Thus, this external aspect of the accountability relationship is highlighted in Richard Mulgan's definition of accountability. Thus, he contends that there are three essential components to accountability: Insofar as the account is given to someone or something other than the entity being held responsible, it is external (Mulgan, 2000). It involves social interaction and exchange, in that one side, that calling for an account, seeks answers and rectification, while the other side, that being held accountable, responds and accepts sanctions" (Mulgan, 2000) "It implies rights of authority, in that those calling for an account are asserting superior authority over those who are accountable" (Mulgan, 2000). This third component of Mulgan's concept adds an important new dimension to our

discussion: "superior authority." According to Mulgan, responsibility entails power. We can only speak of accountability when the observer is elevated above the observed.

The Public Accountability Mechanisms Initiative evaluates legal and practical measures taken by nations to increase public administration accountability and openness. Financial Disclosure (income, assets, and interests); Conflict of Interest Restrictions; Freedom of Information (openness, access, and rights); and Immunity Provisions are among the instruments for transparency and accountability that are examined. Researchers interested in transparency and accountability concerns, practitioners working on governance projects, and governments interested in creating or upgrading their own public accountability systems can all benefit from the data of the Public Accountability Mechanism effort. 2022 World Bank Datalog. Since public accountability promotes an image of openness, reliability, loyalty, justice, and democratic consciousness, it is one of those ideal ideas that no one can argue against. The Cepiku group (2016). No one can dispute that public accountability is the cornerstone of contemporary democratic governance, despite its sometimes nebulous and confusing implications (Ince & Taner, 2017).

The term "accountability" has leapt to prominence in the last three decades, it seems that unlike other core democratic values, such as freedom, justice and equality, accountability has not yet had time to accumulate a substantial tradition of academic analysis. "Many authors have been writing about accountability in a variety of contexts, political, legal and commercial, but there has been little agreement, or even common ground of disagreement, over the general nature of accountability or its various mechanisms" (Mulgan, 2003).

Corruption affects markets and impedes service delivery, in addition to directly enriching individual officials (Rose-Ackerman, 1999). Clientelism, in addition to unfairly directing public resources to specific client groups, affects nature of political rivalry and results in poor public service provision (Fox, 1994). Capture, in addition to delivering rents to specific economic actors, significantly affects markets and worsens consumers', employees', and the environment's position in relation to businesses (Stigler, 1971).

Modern democratic governance is characterized by public accountability. If individuals in authority cannot be held publicly responsible for their actions and inactions, choices, policies, and expenditures, democracy becomes a paper exercise. The fundamental premise of democracy is public accountability (Cook, 1998) Accountability procedures are crucial governance instruments for assessing and, when required, punishing behavior (Bovens 2007).

Due to the fact that governments spend the most public money globally, accountability in the public sector is receiving major attention. Those in positions of authority assume fiduciary status, which comes with obligations that require them to submit stewardship accounts to the people whose trust the authority is held. The general public is calling for public officials to be more accountable by showcasing efficient use of public resources and funds in the provision of services and pursuit of legislative goals (Obazee, 2006).

The term "citizen" denotes a specific type of political interaction between the people and the government. One of the rights and obligations of citizens is the right to participate in choices that affect public welfare. In addition to the basic importance of democracy, participation is a crucial means of empowering citizens

and a key engine of democratic and socioeconomic progress. participatory budgeting focuses on citizens organizing around their interests and taking actions throughout the political cycle to open, access, and occupy political space. They emphasize locally led, issue-driven approaches.

The fundamental rationale behind participatory budgeting is that it is a procedure that gives people a real chance to influence governmental decisions and has long been a part of the democratic decision-making process. Most people believe that participatory budgeting is an important component of democratic decision-making and citizenship. (Nweke, 2019).

Citizen engagement or voice, participation, and accountability in decision making can all contribute to the creation of a more inclusive society. According to the World Bank Group (2014), an inclusive society must include institutions, structures, and processes that enable all groups to participate and hold their governments accountable.

Participatory budgeting enables governments to better grasp the public's policy expectations (Moynihan & Ingraham, 2003). It also enables agencies to share decision-making power with other participants by establishing a democratic process that incorporates citizen input into public decisions (Roberts, 2004).

Citizens can unite their interests, express their preferences, and exercise the power necessary to bring about long-term change through civil society organizations (CSOs). Nevertheless, this necessitates CSOs learning to elaborate and take on a variety of complementary political roles, such as: acting as eyes and ears; advocates; mobilizers; educators; researchers; infomediaries; and analysts of policy.

The positive impact that citizens' participation in the budgetary process has on the efficient delivery of public services in developing nations has recently come to the forefront. This is to acknowledge that citizens, who are the primary stakeholders, are partners in the state's development engineering.

Given the importance of participatory budgeting in budget processes in particular (Ebdon, 2000), unquestionably, budget processes can be cited. People are asked to participate actively in this process so that the government may better understand the demands of stakeholders and the services that need to be provided (Anessi-Pessina et al., 2020). If the participatory budget is administered so that citizens can submit proposals, articulate their thoughts, and suggest projects, this enhances the level of direct involvement of citizens. A public forum for civic dialogue and deliberation where public needs are explored and proposals are made with involved impacted people is created when PB is built to achieve the principles required by participatory government (Aleksandrov et al., 2018; Patsias et al., 2013). Consequently, a participatory budget can raise public accountability and active citizen engagement, promote public trust, increase legitimacy, and bring policymaking closer to the needs of the general public (Bartocci et al., 2019; Fung and Wright, 2003). A budget is a detailed financial plan that outlines how a person, group, or government will manage and distribute resources over a given time period. It is a methodical framework that describes anticipated earnings, costs, and financial objectives, facilitating efficient resource allocation and decision-making. Porumbescu (2017)

Budget entails the government's predetermined income and expenditure for the next fiscal period. A budget shows the projects the government plans to extend

its coming revenue on, and how the government will finance such expenditures Cabannes, & Lipietz, (2018). A budget typically covers a year and includes information on how a government plans to mobilize and distribute the resources that are expected to become available to it during that time (Ariyo 1997). According to SPARC (2014), budgets are governments' most vital economic policy tool. Budgets translate a government's policies, political commitments, and goals into decisions on how to use revenues to meet the country's competing needs.

The budget is a fiscal policy tool for promoting stable growth, sustainable development, and economic success is a budget, it is a thorough document outlining the economic and non-economic activities the government wishes to engage in, with an emphasis on policies, objectives, and strategies for success that are supported by predictions of revenues and expenses. Ugoh, & Ukpere, (2009). The budget's primary goals are promoting growth in the manufacturing sector, reducing inflationary pressure, addressing the balance of payments deficit, and keeping a manageable foreign exchange reserve.

The goal of economic management is to allocate a nation's limited resources effectively and intelligently in order to promote equitable and sustainable development, and the budget is a short-term tool for this purpose. The government budget is a tool for managing the economy in the short term, as well as for fiscal accountability and policy implementation.

According to Moris (1972), the budget is an important tool for communication and persuasion in addition to serving as a financial document for planning and control. A budget, according to Wildavsky (1979), is a document containing words and statistics that recommends spending

for certain things and goals. In a broader sense, he defines a budget as "concerning the translation of financial resources into human purposes." A budget can thus be defined as a set of objectives with associated costs. Because funds are finite and must be distributed in some way, the budget serves as a framework for selecting amongst various expenditures. "The primary focus of the Budget is on the budget year the next fiscal year for which the Congress needs to make appropriations, in this case 2021. (Fiscal year 2021 will begin on October 1, 2020, and end on September 30, 2021.)

Budget preparation and Submission

This marks the preliminary phase of the budgeting process. Traditionally, the creation of an annual budget, along with its objectives, relies on anticipated revenue for the year. As noted by Ogbu (2012), the successful implementation of the annual budget is significantly influenced by the actual acquisition of the projected funds. Generally, the President establishes overarching budget strategies based on the administration's priorities and an understanding of the microeconomic landscape. He presents the Budget Office with a strategic action plan for executing the strategy, while he develops a more comprehensive version of the plan. Subsequently, the Budget Office issues call circulars to the various Ministries, Departments, and Agencies (MDAs), requesting them to prepare and submit financial estimates for the upcoming fiscal year in line with the provided guidelines. Once the MDAs submit their estimates, the Budget Office and the Ministry of National Planning compile and review the proposed revenues and expenditures for necessary inputs and adjustments. MDAs are required to justify their proposed budget estimates before an inter-ministerial Budget Committee led by a Permanent Secretary. After the estimates have been evaluated and revisions made,

the proposed budget is submitted to the Federal Executive Council for review, analysis, and interpretation (Onyekpere, 2016). It is important to highlight that from 2011 to 2015, a significant administrative advancement in the budgetary domain was the high-level meetings between the government and the leadership of the National Assembly to discuss the budget. Once the executive is content with the draft budget, the President formally requests a date from the National Assembly to present the proposed budget (typically during a joint session) as mandated by section 81(1) of the 1999 Constitution, as amended. The research conducted by Demianyshyn and Pohrishchuk on budget management encompasses budget planning along with other interrelated components such as budget execution, budget accounting, budget reporting, and oversight of budget execution (2017). The authors assert that an effectively structured budget planning process fosters mutually advantageous relationships and constructive collaboration among all stakeholders at both state and local levels, ranging from budgetary institutions to line ministries and departments, and is crucial in determining priority areas for budget allocations based on the resources available.

Budget approval

Decisions about the budget are made by the Executive, even though the National Assembly has final say over public funds. As stated in Sam-Tsokwa and Ngara (2016), "Only the President may propose, increase, or make an appropriation; or to impose or increase taxes." The President delivers the budget estimate to a joint meeting of the National Assembly after securing a date for its delivery from lawmakers. The legislators receive a comprehensive overview of the draft budget from either the president or his delegate, the finance minister. According

to Order 92 of the Senate Standing Orders, the President's budget presentation is considered the first reading. After this initial reading, the Senate and the House of Representatives work on the draft budget separately. The Appropriations Committee, in conjunction with the Rules and Business Committee, formulates a timeline for the second reading of the budget. During this second reading, the fundamental principles—including fiscal policies, the macroeconomic framework, and the priority framework—are deliberated. Generally, one or two days are allocated for this discussion (Senate Standing Order 92). Subsequently, the proposed budget is sent to the Appropriations Committee (Order 92(4) of the Senate Standing Orders). Copies of the pertinent budget are then disseminated to the various National Assembly Standing Committees, which act as subcommittees of the Appropriations Committee. Legislators engage in active lobbying among themselves as representatives to sway projects (resources) for their respective districts during the assessment of the proposed budget by the different Standing Committees. Johnson (2005, p. 2) insightfully remarked that representation necessitates "more than merely residing in a particular area of the country or sharing traits with those one represents (e.g., gender, political beliefs)." It involves listening to constituents, making decisions, and leveraging influence on their behalf. The budgetary process offers an opportunity to address some of the aspirations and objectives of voters, given the significant accountability expectations placed on each individual legislator in Nigeria.. The various Sub-Committees then proposal of the next year. Meanwhile, each Sub-Committee is advised to harmonize with its counterpart in the other chamber. After the defense by the MDAs and harmonization by the Sub-

Committees in both chambers, the Sub-Committees collate the revised draft budget and report to the Appropriation Committee which makes recommendations on the budget, distribute copies to the legislators and forward same to the plenary (Supply Committee) for consideration. Minor adjustments to the proposed budget are made and approved during the third reading. A Conference Committee of the two chambers is generally formed at this time to harmonize the viewpoints of the two chambers as stipulated by Senate Standing Order 92(19). After the budget is passed, the clean copies are given to the president for his approval. If he does not accede within thirty (30) days, the legislature can overrule him with a two-thirds majority vote in a joint session, as stipulated in Section 59(4) of the 1999 Constitution (as modified).

Theoretical Review

Representative Democracy

Under a representative democracy, the public decision-making model assumes that authorities will distribute financial resources in line with popular opinion. However, because they exercise political discretion by making biased financial decisions, the traditional budget decision-makers are motivated to propose imprecise budget (Giroux & Shields, 1993). The lawmakers do not wish to lessen the information asymmetry of the true cost of providing public services while the residents are cut off from the traditional budget process, which necessitates professional competence (Bank & Weingast, 1992). As they develop budget recommendations that depart from the preferred course, the representatives become less responsible about the public purse. The fact that the expense of budget deviation is borne by taxpayers is what makes this decline in fiscal responsibility significant (Romer & Rosenthal, 1979). Despite a minor

increase in local service supply, voters in both positive and negative budget variations accept unneeded services that could have been replaced with lower taxes or additional financial obligations. Thus, a lack of fiscal accountability results from "black box" processes because citizens cannot see how inputs and outcomes are allocated (Yang & Pandey, 2011). By participating in the budget process, citizens gain crucial knowledge for a better understanding of the government's administrative and financial status (Wampler, 2000). Some participatory systems enlist more people by giving them more political power, which gives them the ability to change unsatisfactory government decisions and gives local projects priority in favor of the few (Robbins, Simonsen, & Feldman 2008; Simonsen & Robbins, 2000). Citizens' involvement reduces the representatives' use of arbitrary financial resource distribution and collection methods, which in turn reduces the discrepancy between the representatives' initial budget request and the actual budget amount directed.

Citizens as propitiatory contributors

The reverse is a hypothetical perspective on citizens. A budget with understated revenue and overstated expenditure may be preferred by the public (i.e., budget surplus). Citizens in this scenario are aware that they will suffer the costs of destructive and short-term fiscal policies as a result. The public is aware that the benefits of a deficit budget are only short-term, hence it is vital to balance it out with other fiscal initiatives. These kinds of citizens may seek to safeguard the community's interests sustainably (Pestoff, 2014; Willer, 2009). Citizens may be able to lay away their limited immediate service benefits in the circumstance of fiscal uncertainty with better financial awareness through participation. When governments

encounter a revenue shortfall during a period of challenging budgetary conditions, the public views the gains from duplicative government services as small and is inclined to remove public services (Funk & Gathmann, 2013; Jimenez, 2014).

Empirical review

Pulatov O. (2023), examined the Foreign Experiments in Public Control over the State Budget: A Comparative Analysis in India. This article's primary goals are to present a comparative evaluation of various strategies and conduct a thorough analysis of international trials and practices in public control over the state budget. The article's goal is to find novel strategies, lessons learned, and best practices for improving public involvement and oversight in budgetary procedures by looking at case studies from different nations. The paper examines the procedures, instruments, and institutional structures used in various nations to encourage public participation, fiscal transparency, and efficient budgetary control. This article uses a comparative analysis to add to the body of knowledge about public control over the state budget and to offer guidance to practitioners and policymakers who want to improve public accountability and citizen participation in budgetary decision-making.

In three European cities, Manes-Rossi et al (2023), looked into the characteristics and factors that influence citizen participation: insights from participatory budgeting. This research delineates and scrutinizes the characteristics and motivators of participatory budgeting that foster public service co-production and citizen participation. This study advances the field's understanding of participatory budgeting by examining the fundamental elements of such schemes and determining the factors that encourage citizen involvement in co-planning and

co-designing public services. Our findings may provide researchers, technologists, and policymakers with useful information regarding the trends found in participatory budgeting.

Shawe, (2023) examined the Public Budgetary Process. Empirical from the U.S.A. A logical structure is established to assess financial plans from a variety of perspectives, such as whether they promote overall fiscal responsibility, assist consumers in prioritizing their spending, and enable the effective and efficient use of planned assets, so fostering financial dependability. The procedure should be transparent, timely, and encouraging of public participation and knowledge. This system evaluated the United States' financial plan, taking into account the two areas of methodical failure while checking the historical context of spending plan adjustments. When monetary arrangements and medium-term monetary objectives are discussed in Congress, Spending plan techniques and approaches are being "claimed" in a broader sense. Regardless, the council's increasingly active interest risks undermining monetary discipline. Furthermore, moral rules within open planning demonstrate the need for an expert ethic that promotes a long-term sense of job liability. According to the paper, thoughtful planning decisions should be linked to an awareness of what managerial exercises signify for overall government support. Priority setting in the federal bureaucracy, on the other hand, is akin to the market environment of nineteenth-century capitalism, in which aggressive "policy entrepreneurs" with unequal levels of ability and resources struggle to build and sustain support for their ideas.

Giorgia, et al (2021) Design of the participatory budget: how to turn citizens into process protagonists. South Georgia. The purpose of this research is to

determine whether PB institutional design arrangements aid in increasing public engagement. On the PB regulations of 100 Italian towns, a deductive content analysis and a fuzzy-set qualitative comparative analysis were performed. The findings indicate that the PB design can be developed in a variety of methods that do not always ensure citizen participation. Virtuous communities involve citizens from the beginning of the process and throughout the most important discussion and deliberation phases.

Meili Niu and Qiushi Wang (2019) investigating the connection between Chinese citizens' opinions of public service performance and budgetary data from the government. This study looks into how public perceptions of public service delivery, faith in the government, and citizen satisfaction with the budgeting process are affected by government budget information. Information gathered from two rounds of extensive phone surveys carried out in Guangzhou, China. These results provide empirical support for the intricate relationship between budgetary disclosures and the public's assessment of government performance, as well as practical strategies for building public trust.

Suharyono (2019). This study examines how the concepts of value for money in Regional Business Enterprises (BUMD) in the province of Riau affect budget performance in relation to accountability, transparency, and supervision. Finding out how accountability, transparency, and supervision affect budget performance in concurrently and partially regionally owned and managed enterprises (BUMD) is the aim of this study. All government workers in the province of Riau make up the population of this study, which uses an associative causal research methodology. Basic and multivariate regression analysis are the two categories of regression analysis. The research findings showed

that in the Regional Owned Enterprises (BUMD) of the province of Riau, accountability, transparency, and monitoring had a positive and significant impact on budget performance with the idea of value for money.

3. Methodology

Research Design

Descriptive research design was adopted for this study. This design was considered appropriate because it allows researcher to collect relevant data on the research variables and analyze them using the appropriate techniques. It was equally descriptive survey as it surrenders itself to describe and explained how the variables were interrelated, and to collect useful information to guide the conduct of the study from selected respondents of the population.

Population and Sample Size

The study population encompasses all relevant stakeholders which include non-governmental organizations/ civil society organization, Media groups, Employee union, and Legislators in Kwara State. Thus, the total population consists of Four-Hundred (400) stakeholders. The choice of this population is justified by the study's focus on understanding phenomena within the context of the research topic, ensuring a robust and representative sample for the research objectives. The sample size for this study was derived using Taro Yamane sample size formula. Thus, the sampling size for the research is Two Hundred (200). Simple random sampling technique is employed to give every stakeholder an equal chance of being selected for the study.

Where;

N is the sample size

N is the population of the study

e is the margin error in the calculation

$$n = \frac{n}{(1 + N(e)^2)}$$

$$n = \frac{400}{(1 + 400(0.05)^2)}$$

$$n = 200$$

Model Specification

The model used to achieve the objectives was adopted from a study of which examined the impact of citizens' participation in budget process and public accountability in kwara state.

The variables considered by the author were budget implementation, budget control, budget performance. To ensure the robustness of the study, this researcher adopts the model but replaced the variables. Thus, model is mathematically as follows:

$$PACC = F(BUAC, BUAP, \dots) \quad (3.1)$$

Where:

Y= Dependent variable (public accountability)

X= Independent variable

BPBUAC=Budget preparation and submission

BEBUAP=Budget approval

Nature and Source of Data.

This research utilized primary data. The data for the study was obtained through questionnaire and the respondents are

Table 4.3. Model Summary

Model 1	R	R Square	Adjusted R Square
1	.774	.559	.539

Predictors: (Constant), preparation and submission

Table 4.3. la presents the model summary. It shows that the significant coefficient r is 0.774 (i.e. $r = 0.774$) which indicates that there exists a very strong linear relationship between preparation and submission of public accountability (predictors or independent variables). It is also crystal clear from the table 4.3 above,

non-governmental organizations/ civil society organization, Media groups, Employee union, Legislators in kwara state.

Method of Data

This study makes use of physical and digital questionnaire forms in gathering the required data for the study, the study makes use of linear Regressions was used to test the hypotheses was used for data cleaning and descriptive statistics while and it was used to analysis the

4. Results and Discussion

Data Analyses and Interpretation of Results

Testing of Hypotheses

In this section, the data were analyzed and presented to validate and test the stated hypotheses. As stated earlier, linear Regressions was used to test the hypotheses.

Hypothesis I

Ho: Citizen Participation in Budget preparation and submission has no significant e e with public accountability in Kwara State.

that the r square which is the coefficient of determination is 0.559 approximately 56%. This implies that 56% of public accountability can be determined by preparation and submission while the remaining 44% of the respondents were affected by other variables of market research.

Table 4.3.1 coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.874	.140	.471	20.497	0.000
Preparation and submission	0.184	0.57		3.234	0.002

a. Dependent Variable: Public accountability

Source: SPSS Output, 2025

The coefficient table presents the coefficient of independent variables. The coefficient of preparation and submission of .184 suggests also that there exists a moderate positive relationship between preparation and submission and public accountability. In addition, the probability and [t-statistics] value of .002 and [3.234] further suggest that the relationship between preparation and submission and public accountability is significant since alpha level of .05 is greater than the p-value. It can therefore be concluded that at

0.05 level of significance, preparation and submission in the hypothesis is significant and hence; null hypothesis is rejected. Citizen Participation in Budget preparation and submission has significant effect with public accountability in Kwara State.

Hypothesis II

Ho_{II}. Participatory budgeting in budget approval does not have a significant impact with public accountability in Kwara State.

Table 4.3.2a

Model Summary

Model 1	R	R Square	Adjusted Square	R	Std. Error of the Estimates
1	.843a	.710	.706		.583

a. Predictors: (Constant), participatory budgeting

Table 4.3.2a presents the model summary for the simple linear regression analysis. The correlation coefficient $r = 0.843$ indicates a very strong positive relationship between Citizen Participation (the independent variable) and Public Accountability (the dependent variable). Since r exceeds 0.7 and is positive, it correctly reflects a robust linear association, with higher levels of citizen participation corresponding to higher levels of public accountability. The coefficient of determination, $R^2 = 0.710$ (or approximately 71%), is accurately

derived as the square of the correlation coefficient ($0.843^2 \approx 0.710$). This means that 71% of the total variation in public accountability is explained by citizen participation, while the remaining 29% is due to other factors not included in the model. This interpretation aligns with standard statistical practice in simple regression, where R^2 quantifies the proportion of variance accounted for by the predictor. The results provide clear empirical support for the hypothesis [H1], which posits a significant positive relationship between the two variables.

Overall, the description is statistically accurate, logically coherent, and appropriately cautious in scope, making it

a sound and justified summary of the regression output.

Table 4.3.2b Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.652	.208	0.640	7.952	0.000
Participatory budgeting	0.455	0.088		5.156	0.000

Participatory budgeting

Source: SPSS Output, 2025

a. Dependent Variable: public accountability

The coefficient table presents the coefficient of independent variable. The coefficient of Citizen Participation of .455 suggests that there exists a great positive relationship between Citizen Participation and public accountability. In addition, the probability and [t-statistics] value of .047 and (2.021) further suggest that the relationship between Citizen Participation and public accountability is significant since alpha level of 0.05 is greater than the p-value. The conclusion therefore is that Citizen Participation has a positive impact on public accountability. It can therefore be concluded that at 0.05 level of significance, Citizen Participation variable in the hypothesis is significant and hence, null hypothesis rejected. Citizen Participation in budget approval does not have a significant impact with public accountability in Kwara State.

Discussion of Findings

Budget Preparation and Submission

Findings showed that budget preparation and submission significantly influence Public Accountability. The positive coefficients are an indication that more involvement of citizens in the budget preparation and submission of the budget circle will enhance public accountability due to the fact that more attention be on

the budget circle and it will reduce the level of error and misappropriation of the government fund. The preparation and submission of a budget can have an impact on public accountability. The adoption of a budget in the public sector implies that a set of decisions has been made by the governing board and administrators that culminates in the evaluation of budgetary and educational accountability.

Good public expenditure management is at the heart of budget planning and preparation, and transparency is a core value of governmental budgeting. The results conform to the findings of Nair & Ahamad (2020) established that the Budget Preparation and Submission has a significant effect of the financial performance of the government. This agreed with the study of (AIQershi, Abas, & Mokhtar, 2018; Assaf, 2013; The World Bank, 2019) that an increase in the involvement of citizens In Budget Preparation and Submission, it will the government employee and public holder to be more accountable because of the interest of the general public is been affected on the budget.

Budget Approval

The positive coefficient is an indication that the approval of a budget can have an impact on public accountability. When a

budget is approved, it represents the legal authority to spend money and implies that a set of decisions has been made by the governing board and administrators. Clarity about the use of public funds is necessary so that public representatives and officials can be accountable for effectiveness and efficiency. An open and transparent budget circle fosters trust in society that people's views and interests are respected and that public money is used well. However, the effective functioning of the system of checks and balances in public budgeting critically hinges on the agility of the linkages between budget accountability and other forms of accountability. Budget approval involves public participation and consultation. It provides an opportunity for citizens, civil society organizations, and other stakeholders to engage in the decision-making process, express their concerns, and provide feedbacks. This promotes transparency, inclusivity, and accountability in governance. The budget approval process should be transparent, allowing the public to understand how funds are allocated and spent. It enables citizens to hold the government accountable for its financial decisions and ensures that taxpayer's money is used responsibly.

Public accountability helps deter corruption, mismanagement, and wasteful spending. Kumagai & Iorio (2020). Argues that Participatory budgeting and trust in government interact to generate a mutually reinforcing, interdependent dynamic that influences development outcomes and effectiveness. It is one of a set of four notes from the Governance Global Practice on Participatory budgeting in areas like open government, trust, and emerging technology, as well as fragile, conflict, and violent situations. Nair & Ahamad. (2020)

Promoting openness, inclusivity, and democratic decision-making require

citizen involvement in budget approval and public accountability. It ensures that government activities are responsible to the people they serve and gives citizens a say in how public money are allocated.

5. Conclusion and Recommendations

Conclusion

Participatory budgeting in the budget circle plays a crucial role in promoting public accountability. When citizens have the opportunity to participate in budget planning and decision-making, it enhances transparency, fosters trust, and strengthens the overall accountability of public officials. Here is a conclusion on the relationship between Participatory budgeting in the budget circle and public accountability:

Participatory budgeting ensures that the budget circle becomes more transparent. By involving citizens in discussions, consultations, and public hearings related to budget allocation and expenditure, governments can provide a clear understanding of how public funds are being used. When citizens are actively involved in the budget process, they can contribute their knowledge, expertise, and perspectives. This input can lead to more informed decision-making by policymakers.

Participatory budgeting acts as a checks-and-balances mechanism in the budget process. By engaging citizens in budget oversight, such as monitoring expenditures, conducting audits, or participating in citizen-led budget committees, governments are held accountable for their financial actions. Citizens can identify discrepancies, inefficiencies, or potential cases of corruption, contributing to greater accountability and preventing misuse of public funds.

Recommendations

Governments should ensure that relevant budget information, including budget

proposals, allocations, and expenditure reports, is readily accessible to the public. This can be achieved through user-friendly websites, public notices, and proactive dissemination of information.

Clear and accessible information empowers citizens to actively engage in the budget process.

Promote civic education initiatives to enhance citizens' understanding of the budget process, financial management, and public accountability. This can include workshops, community forums, and educational campaigns that provide the necessary knowledge and skills for effective citizen engagement. Citizens who are well-informed are more likely to actively participate and hold officials accountable. Governments should establish structured mechanisms for public consultation during the budget process. This can include public hearings, town hall meetings, or online platforms for soliciting public input on budget priorities and allocations. Actively seeking and considering citizen perspectives contribute to more inclusive and accountable decision-making.

Collaborate with civil society organization and non-governmental organizations to promote Participatory budgeting and strengthen public accountability. civil society organization play a vital role in mobilizing and empowering citizens, conducting independent budget analysis, and advocating for transparency and accountability. Governments should provide a conducive environment for civil society organization to operate and actively engage with them in the budget process.

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