ISSN 2522-9400 **European Modern Studies Journal** Vol 8 No 3
available at www.journal-ems.com
DOI: 10.59573/emsj.8(3).2024.44

An Examination of Budget Transparency, Accountability and Governance: A Study of Five (5) Sub-Saharan African Countries

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Abstract. Budget transparency is a precondition for public participation in budget processes. The combination of budget transparency and public participation in budget processes has the potential to combat corruption, foster public accountability of government agencies and contribute to judicious use of public funds. In this article, the author examined budget transparency, accountability and governance in five (5) Sub-Saharan African Countries. This paper employed a mixed-method research approach to provide a comprehensive understanding of the phenomenon. It was found out from the study that while each country (Ghana, Kenya, South Africa, Nigeria, and Zimbabwe) has made efforts to enhance budget transparency, accountability, and governance, persistent challenges such as corruption, weak institutional capacity, and political interference continue to shape outcomes and hinder progress in these critical areas. The findings therefore, is a clarion call for sub African countries to show commitment towards public sector transparency, good governance in other to achieve and facilitate accountability.

Keywords: Accountability, Budget Transparency, Governance and Sub-Saharan African Countries

Introduction

Good governance in Sub-Saharan African Countries is crucial for the continent's development and stability. It involves promoting transparency, accountability, rule of law and effective institutions at all levels of government. Key elements include combating corruption, ensuring respect for human rights, fostering civic participation and promoting inclusive economic growth. By prioritizing good governance, Sub Saharan African Countries can unlock their potential and improve the well-being of their citizens (Hope, 2022).

Transparency is a multifaceted issue that encompasses various economic, political, administrative, social, and cultural factors at both national and international levels. Advocates from various interest groups such as civil societies, regulators, international organizations, non-governmental organizations (NGO) and environmentalists have demanded an increase in budget transparency, accountability and good governance from African leaders. These interest groups have pressurized Africa's public officers to show commitment to transparency due to the high level of corruption, gross under-development, poverty, social injustice and inequality that have been experienced over the decades (Erin & Asiriuwa, 2019). The attention of government and non-governmental organizations, environmentalists, civil societies, and international organizations have been directed towards the synergy of budget transparency and accountability (Hope, 2022).

From a global perspective, declining government transparency has undermined public relationships with governments (Keefer et al., 2020; Uyar et al., 2021). Also, available evidence from Gudynas (2017) and Zechmeister and Lupu (2019) revealed that poor democratic governance and public sector scandals in Latin America led to the loss of confidence reposed in public institutions. This is because transparency in public sector practices is the premise for assessing information competence, quality and reliability available to public members for decision-making (Castro & Lopes, 2021; Guemes, 2019). In the same vein, public sector transparency provides the impetus by which citizens perceive fairness, openness, and integrity of government (OECD, 2017).

Open Budget Survey (OBS) is an assessment of fiscal transparency, public participation and formal oversight in the budget process across a range of countries, conducted every two years. Between 2009 and 2021, the regional average transparency score improved by 16 points among the countries with available data, from 23 to 39. This amounts to an increase of over 70%, making SSA one of the better performing regions since the inception of the Open Budget Survey. Between 2019 and 2021, South Africa scored 87,86, Ghana scored 54,56, Zimbabwe scored 49,59, Kenya scored 50,50 and Nigeria scored 21,45 (Open Budget Survey, Sub-Saharan Africa, 2021).

Accountability is the obligation or willingness to accept responsibility for one's actions, decisions, and their consequences. It involves being answerable to others for one's actions, both in terms of the impact on oneself and on others. Accountability fosters trust, transparency, and integrity in personal, professional, and societal contexts. It also plays a crucial role in promoting ethical behavior, improving performance, and ensuring proper governance (OECD, 2017).

Accountability indicators are specific, measurable, and time-bound values that enable organizations to assess and demonstrate their adherence to ethical standards, principles, and commitments, such as transparency, responsibility, participation, inclusion, equity, or effectiveness. The issue of good governance and transparency is more than just about wasted money, it is about the erosion of a social contract and the corrosion of the government's ability to grow the economy in a way that benefits all citizens (monitoring evaluation accountability and learning, 2024).

South Africa was ranked 3rd in global ranking in 2022 government accountability with 1.195, Ghana with 1.096 being 8th, Kenya being 13th with 0.975 whilst Nigeria and Zimbabwe were ranked 18th and 34th with 0.731 and 0.06 respectively (Global Rankings, 2022).

The WGI feature six aggregate governance indicators for over 200 countries and territories over the period 1996–2022. The open budget index (OBI) as a measure of budget transparency, as well as the worldwide governance indicators (WGI) (Voice and Accountability (VA), Political Stability and Absence of Violence (PS), Government Effectiveness (GE), Regulatory Quality (RQ), Rule of Law and Control of Corruption (CC)) as a measure of good governance.

According to Asongu & Odhiambo (2020), weak accountability mechanisms exacerbate governance deficiencies, including corruption, mismanagement of resources, and ineffective service delivery, which ultimately hinder socioeconomic development and undermine public trust in government institutions.

Transparency, accountability, and governance in budgeting are crucial aspects for effective public financial management in Sub-Saharan African countries. This article examined budget transparency, accountability and governance in Sub Saharan African Countries. That is Ghana, Nigeria, Kenya, South Africa and Zimbabwe.

Literature Review

Theories

Principal-Agent Theory

Alignment of Incentives

The principal-agent theory was developed in the field of economics and was notably advanced by economists Michael C. Jensen and William H. Meckling in their seminal paper titled "Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure," published in the Journal of Financial Economics in 1976.

Principal-agent theory provides valuable insights into the relationship between budget transparency and accountability. In the context of budget transparency, the principal is typically the public or the government, while the agent is the government officials or bureaucrats responsible for budget formulation and execution.

Social Contract Theory: Enhancing Citizen-State Relations

Social contract theory posits that the legitimacy and authority of government arise from an implicit agreement, or social contract, among individuals to live together in a society. In the context of budget transparency, social contract theory suggests that citizens have a right to know how their government collects and spends public funds, as this information is essential for informed participation and accountability.

Countries around the world implement various measures to ensure budget transparency, aligning with the principles of social contract theory. The UK operates on a principle of open budgeting, with detailed budget documents published online, including spending plans, economic forecasts, and tax proposals. The UK Treasury provides accessible information to the public to foster accountability and transparency.

Brazil's government has implemented participatory budgeting processes in some municipalities, such as Porto Alegre. Citizens participate directly in decision-making regarding budget allocations, enhancing transparency and accountability at the local level.

Institutional Theory

Strengthening Governance Structures

The new institutionalism framework has shaped studies in many fields, including public policy and public administration. According to Lane and Ersson (1999), new institutionalism focuses on nonpolicy factors, such as economic and social factors, that affect the composition and functioning of institutions. New institutionalism theory argues that the quality of institutions is related to their governance quality (North, 2009; Powell, 2007).

In addition, new institutionalists stress the important role of institutions in shaping individuals, political processes, and economic outcomes (March & Olsen, 1984; Weaver & Rockman, 1993), while individuals and society likewise influence institutions (Hall & Taylor, 1996; Scott, 2003). According to Powell (2007), “organizations are deeply embedded in social and political environments suggesting that organizational practices and structures are often either reflections of or responses to rules, beliefs, and conventions built into the wider environment”.

Thus, there is a two-way relationship between governance and the structure and design of institutions (North, 2007; Stoker, 1998). Governance is a means of including all social and political actors in the decision-making process, while institutions can be seen as the rules of the game, controlling how the governance process takes place (Stocker, 2010; Williamson, 1998). According to Bell (2011), “institutions are important, because, as entities, they form such a large part of the political landscape, and because modern governance largely occurs in and through institutions” (p. 1). In addition, Hall and Taylor (1996) argue that the quality of political outcomes and governance depends on improving human development factors (e.g., socioeconomic factors, education levels, and standard of living).

Therefore, new institutionalism theory contributes to the debate over the role that individuals play in influencing an institution’s outcomes. Additionally, both governance and new institutionalism assert the importance of both formal and informal arrangements (Lane & Nyen, 1992; North, 2009). According to North (1991), “institutions are the humanly devised constraints that structure political, economic and social interaction. They consist of both informal constraints (sanctions, taboos, customs, traditions, and codes of conduct), and formal rules (constitutions, laws, property rights)” (p. 97).

Thus, since public budget is “the life-blood of the government” (Wildavsky, 1961, p.184), we could argue that budget transparency plays an important role in enhancing the quality of governance, government performance, and human development (DiMaggio & Powell, 1991; Ndulu & O'Connell, 1999). Accordingly, the current paper examines whether the public budget transparency levels of nations affect governance (i.e., quality of institutions).

Institutional theory suggests that the behavior of organizations, including governments, is influenced by the formal and informal rules, norms, and structures within which they operate. In the context of budget transparency in Sub-Saharan Africa, institutional factors play a significant role in shaping the level of transparency and accountability in public financial management.

The presence of robust legal and regulatory frameworks is crucial for promoting budget transparency. Countries in Sub-Saharan Africa vary in the strength of their legal frameworks governing public financial management. Some countries have laws and regulations that mandate transparency and require the publication of budget documents, while others may lack such provisions or face challenges in enforcement.

Empirical Literature Review

Evidence from empirical literature addressing budget transparency, such as in Lyrio et al. (2018), affirmed public sector transparency as a valuable substance needed for governance in a manner inconsistent with corruption and social vices. Bakre and Lauwo (2016) also viewed budget transparency as the impetus for the actualization of sustainable development in Africa.

According to Cheng-Wen Lee & Muh Irfandy Azis (2024), improved budget transparency leads to greater accountability among governments in Sub-Saharan Africa. When citizens have access to budgetary information, they can hold governments accountable for their spending decisions.

Budget Transparency

Budget transparency refers to the practice of making government budgets easily accessible and understandable to the public. It involves providing detailed information about how public funds are allocated, spent, and managed. Transparency in budgeting helps ensure accountability, promotes public trust, and enables citizens to participate more effectively in the democratic process by understanding how their tax monies are being utilized.

Transparency is an openness of the government to the public about all information related to the administration of government activities. Transparency can be measured through four indicators, namely (1) the existence of a legal framework for transparency, (2) the existence of public access to budget transparency, (3) the existence of an independent and effective audit, and (4) the existence of community involvement.

Accountability

Accountability refers to the obligation of individuals, organizations, and institutions to answer for their actions, decisions, and policies to the public.

Accountability is the responsibility of the trustee to manage, report and disclose all activities related to the mandate to the trustee. Accountability can be measured through five indicators, namely:

a) A decision-making process that is made in writing is available to stakeholders who need it, every decision taken has met ethical standards and values that apply, and in accordance with the correct administrative principles,
b) Accuracy and completeness of information relating to ways to achieve the objectives of a program,
c) Clarity of policy objectives that have been taken and communicated,
d) Dissemination of information about a decision through the media during the public access to information on a decision after a decision is made and public complaints mechanisms,
e) Management information systems for monitoring results (Loina Lalolo Krina P: 2003).

Many studies have been conducted to examine the relationships between budget transparency and government's performance and activities; budget transparency and countries' development (Alt & Lassen, 2005; Gaventa & McGee 2013); budget transparency, fiscal performance, and political turnout (Benito & Bastida, 2009; Stiglitz, 2002); and transparency and good governance (Acosta, 2013; Kolstad & Wiig, 2009). The positive influence of government work's transparency on a country's development and quality of governance is a common finding among most of these studies. Benito and Bastida (2007) studied the relationship between budget transparency on one side and economic development and fighting corruption on the other. Even though every country has a different culture and political system, which might affect the way each country applies public budget transparency standards, the authors find a strong relationship among budget transparency, economic development, and efforts to fight corruption in all countries included in the research. The study concluded that budget transparency increases a government's accountability and improves the decision-making process.

In addition, Benito and Bastida (2009) studied the relationship between budget transparency based on the availability of information from governments and citizen participation in the political process. After admitting the difficulty of measuring political participation by using one only aspect of it (voting), the study nonetheless finds a positive relationship among budget transparency, fiscal performance, and political turnout.

Renzio, Gomez, and Sheppard (2009) studied the relationship between budget transparency and human development in resource-dependent countries – that is, countries that depend on natural resources (e.g., oil or minerals) as their main source of income. Using open budget initiative data collected in 2006, they compared these scores with the UN Human Development Index (HDI) for each country. While they found that resource-dependent countries suffer from a lack of budget transparency, Renzio et al. (2009) found no clear relationship between budget transparency and a country's level of development.

In contrast, Zucolotto and Teixeira (2014) study the influence of budget transparency on corruption, accountability, quality of legislature institutions, and democracy in countries. The study concluded that "countries that are more transparent have more and better accountability mechanisms and, consequently, a greater level of democracy and less corruption, all of which points to the importance of transparency in the process of democratic consolidation" (Zucolotto & Teixeira, 2014, p. 96).

Although the literature has reached mixed conclusions in connecting budget transparency to good governance, there has been increasing interest in the potential of transparency to improve quality of governance (Relly & Sabharwal 2009; Schmidt-Hebbel, 2012).

According to Masud (2011), "budget transparency has emerged as a key component in governance reform, particularly since citizens around the world frequently lack at least some of the most basic information about government decisions and actions at every stage of the budget process" (p. 43).

In their study of the effect of budget transparency on the performance of resource-rich countries, Kolstad and Wiig (2009) argue that budget transparency in and of itself cannot be the only solution to reduce corruption and maintain sustainable development unless combined with improved quality of institutions and policies (financial and otherwise), citizen empowerment, and human development level.

Similarly, Lindstedt and Naurin (2010) stated, "Reforms focusing on increasing transparency should be accompanied by measures for strengthening citizens' capacity to act upon the available information if we are to see positive effects on corruption" (p. 301).

In summary, while budget transparency has been connected to good governance practices by governments, information access by the public has not played the role of an end in itself but rather a tool toward better governance. Thus, to have an effective and efficient system and to benefit from budget transparency, the public (e.g., citizens and nonprofit organizations) must have the capability to monitor authorities and hold them accountable for their actions.

The Concept of Good Governance

The concept of good governance is not new. It is as old as human civilization. Etymologically and semantically, words like “governance” and “good governance” seem to belong to the same genus as very ancient terms like 'state' and 'government'. In fact, right from the recognition of the concept of government, either for the community or for the nation state, value premises have been developed as to how a government has to perform and how not to function. Thinkers and theorists have pondered upon the concept continuously. The concept of governance is simple. In fact, Sahni (2004:39) noted that the concept of governance is not new and probably as old as human civilization. It broadly means the process of decision-making and the process by which decisions are implemented or not implemented. According to him, the concept of governance relates to the quality of relationship between the government and the citizens who it serves and protects.

Governance is emerging as an interactive process, aimed at balancing social forces and reconciling social interests and enabling the members of the society to organize themselves in realization of goals. Governance is seen as a set of values, policies and institutions through which the society manages the economic, political as well as social processes at different levels, on the basis of interaction among the government, civil society and private sector (Sahni, 2004:42). He defined governance further as one in which the concerned authority if any, exercise power, exerts influence and manages the country’s social as well as economic resources leading to better development. In a more precise manner, we can say that governance is the way those with power, use the power. This is in agreement with the World Bank’s document on Africa that defined governance as the manner in which power is exercised in the management of a country’s economic and social resources for development (World Bank, 1992:23).

The Word Bank identifies three distinct aspects in the conceptualization of ‘governance’ such as the form of political regime, the economic and social resources, and the capacity of governments to design, formulate and implement policies and in general, to discharge government functions. Governance is the deliberate and conscious management of regime structures for enhancing public realm. Such conscious management according to Sahni (2004:45) could be done through different sets of tools including code of ethical behaviour, outcome-based performance assessment; result-based management; outcome measurement; balanced scorecard; social auditing; sharing best practices; information retrieval; competencies profiling; knowledge discovery; sharing and development; learning after action reviews, learning logs, decision diaries; intellectual capital measurement systems; integration-knowledge management and so forth.

Governance for development ought to be accountable, participatory, responsive, effective, and efficient for promoting the rule of law, safeguarding the interests of citizens, and marching towards a holistic development. Thus, governance transcends the collective meaning of related concepts like the state, the government and the regime. It integrates a number of elements and principles of “good governance.” Good governance according to Downer (2000:27) is the process whereby public institutions conduct public affairs, manage public resources and guarantee the realization of human rights. Good governance accomplishes this in a manner essentially free of abuse and corruption, and with due regard for the rule of law. The true test of good governance is the degree to which it delivers on the promise of human rights, civil, cultural, economic, political and social rights. 'Good governance' was traditionally related to resource management (Rai, 2010:13). For any government to rule effectively and in a citizen-friendly manner, it has to ensure good governance. Good governance should demonstrate the capacity to usher in decentralization of powers that would prevent the sense of alienation among the elected representatives. A proper institution for redressal of grievances of citizens and transparency in administration are among the minimum measure that should be undertaken in the context of good governance. Thus, good governance is very important for economic efficiency and growth of a country (Srilatha, 2004:40).

Good governance is a high level of organizational effectiveness in relation to policy formulation and the policies actually pursued, especially in the conduct of economic policy and its contribution to growth, stability and popular welfare. Good governance also implies accountability, transparency, participation, openness and rule of law. It does not necessarily presuppose a value judgement, for example, a healthy respect for civil and political liberties, although good governance tends to be a prerequisite for political legitimacy.

Thus, good governance refers to mobilizing the people of a country in the best direction possible. It requires the unity of people in society and motivates them to attain political objectivity. In other words; It ensures proper utilization of all the resources of the state for its citizens which ensures sustainable development.

According to the World Bank (1992), "Good governance is central to creating and sustaining an environment which fosters strong and equitable development and it is an essential complement to sound economic policies".

According to UNDP, "*Good Governance is, among other things, participatory, transparent, and accountable. It is also effective and equitable. And it promotes the rule of law. Good governance ensures that political, social, and economic priorities are based on broad consensus in society and that the voices of the poorest and the most vulnerable are heard in decision making over the allocation of development resources*"

Unescape (2008:3) stated that good governance has eight major characteristics. They are, first, participatory by both men and women which is the key to good governance. The next is the rule of law which requires fair legal frameworks that are enforced impartially. It also requires full protection of human rights, particularly those of minorities. Impartial enforcement of laws requires an independent judiciary and incorruptible police force. The third point is transparency which means that decisions taken and their enforcement are done in a manner that follows rules and regulations. The fourth is responsiveness which means that good governance requires that institutions and processes try to serve all stakeholders within a reasonable timeframe.

The fifth characteristic is consensus orientation. Good governance requires mediation of the different interests in society to reach a broad consensus in society on what is in the best interest of the whole community and how this can be achieved. It also requires a broad and long-term perspective on what is needed for sustainable human development and how to achieve the goals of such development. The sixth characteristic is equity and inclusiveness. A society's wellbeing depends on ensuring that all its member feel that they have a stake in it and do not feel excluded from the mainstream of society. This requires all groups, but particularly the most vulnerable have opportunities to improve or maintain their wellbeing. The seventh characteristic is effectiveness and efficiency. Good governance means that processes and institutions produce results that meet the needs of society while making the best use of resources at their disposal.

The concept of efficiency in the context of good governance also covers the sustainable use of natural resources and the protection of the environment. The last characteristic of good governance is accountability. It is a key requirement of good governance, not only governmental institutions but also the private sector and civil society organizations. Governance can be good or bad; it is good when the governed can reap the positive benefits they expect from their government, but it is obviously bad when the opposite is the result. Towards the end of the 1980s, the international donor community together with the domestic opposition groups in a number of sub-Saharan African countries reached the conclusion that bad governance was the major cause of inefficient and ineffective delivery of public services and lack of development in the region (Odhiambo Mbai, 2003).

The World Bank identified three distinct aspects of governance being: a) The political regime, b) The process by which authority is exercised in the management of a country's resources, and c) The capacity of governments to design, formulate and implement policies and discharge functions. While the Bank identifies political aspects of good governance, it claims that these are beyond the scope of its non- political mandate a guarantee not to intervene in the domestic politics of recipient governments (Kirillo, 2005).

Conclusively, good governance is an ideal which is difficult to achieve in its totality. Very few countries and society have come close to achieving good governance in its totality. However, to ensure sustainable human development, actions must be taken to work towards this ideal with the aim of making it a reality.

Conceptual Framework

Figure 1 below presents the conceptual framework of budget transparency and accountability to achieve good governance in the sub Saharan African countries. Thus, good governance (dependent variable) is contingent on well-established financial, performance, and democratic or political accountability as well as event and process transparency (independent variables).

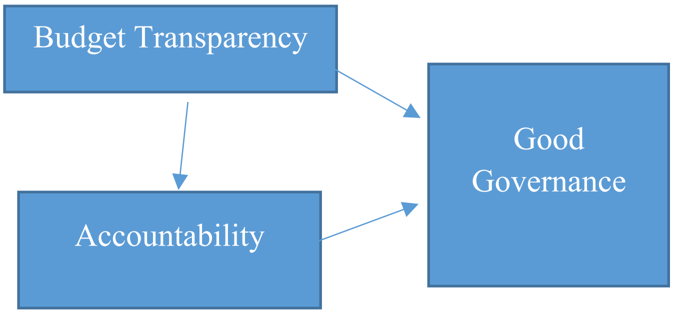

Figure 1: Conceptual Framework
Author's Construct, 2024

Budget Transparency and Good Governance in Africa

Transparency is a multifaceted concept with plethora of meanings. Given the genetic meaning of transparency, it simply means absolute openness in every area of activities. In governance, it implies creating avenue for the citizens to have concrete knowledge of how a particular action is taken by political leaders in power through complete openness. Richard W. Oliver, (2004) in his book What is Transparency? wrote that transparency has come to mean "active disclosure." Other scholars have defined government transparency as "the publicizing of incumbent policy choices," (Fox, 2007) and "the availability and increased flow to the public of timely, comprehensive, relevant, high-quality and reliable information concerning government activities (Ferranti et al, 2009). Vishwanath and Kaufmann (1999) and Kaufmann (2002) define transparency as the "increased flow of timely and reliable economic, social and political information, which is accessible to all relevant stakeholders". Transparency International, a global civil society organization that seeks to fight government corruption, defines transparency as "a principle that allows those affected by administrative decisions, business transactions or charitable work to know not only the basic facts and figures but also the mechanisms and processes."

"Transparency itself is important, but making it have meaning is a nontrivial exercise". Any potential improvements to governance that result from increased transparency and accountability, Heller argues, are only valuable if those improvements are utilized in a way that creates a net benefit for society (http://www.brookings.edu/events/2015/09/29).

Good governance is mainly based upon good administrative behavior and transparency, an important aspect of transparency that is of particular importance to individual citizens is the right of access to documents of the institutions (Weiss & Steiner, 2006).

Accountability and Good Governance in Africa

Accountability in the sub-Saharan Africa relates to those actors in governance such as the government, ministry, project manager, to mention a few whose positions are so vital that they bear responsibility for their actions. Since they have responsibilities towards the citizens, their actions must be devoid of arbitrariness and accommodate openness. Thus, accountability is a twin sister of transparency where the defense of provision of services is subject to openness and public choice theory. African states are therefore expected to be transparent and accountable as this would strategically increase the effectiveness and efficiency of projects and strengthens their administrative and political framework. Accountability serves similar purposes as do responsibility (and liability), including protecting the rule of law, and paving the way for compensation and satisfaction of victims.

But it is also essential to the protection of democratic values (Curtin & Nollkaemper, 2005: 9) and key to securing control of public power: "rulers generally dislike being held accountable. Yet they often have reasons to submit to accountability mechanisms. In a democratic or pluralistic system, accountability may be essential to maintaining public confidence. But we can expect power holders to seek to avoid accountability when they can do so without jeopardizing other goals to discuss accountability is to discuss power" (Keohane, 2005)

Accountability in relation to good governance may be viewed from seven angles such as:

a. Clarity in the assignment of responsibilities and the authority to act in the course carrying out the activities of governance;
b. Coherence, which implies leader's behaviour in terms of consistency, reliability, and predictability.
c. Breadth is the degree to which broader concepts of accountability to the global community, future generations and nature are integrated with concepts of political accountability;
d. Role of Political Leaders is the ability of those in the government to depict appropriateness of responsibilities in the administration of their environment which must be devoid of any form of corruption;
e. Role of Public Institutions, institutions must not only be well designed, but must also have solid support at all levels of society since this is a panacea for the sustainability of orderly society through their effective of public goods.
f. Role of Civil Society and the Media, towards sensitizing the civil society and political leaders about the evil of non- accountability.
g. Transparency which is the ability of the media, civil society and the entire citizens to access information relevant to the performance of in terms of spending and the extent the political leaders and the various institutions have performed to expectation.

Accountability in sub-Saharan Africa can be mitigated adherence to the principles associated with good governance. One of the principal components of good governance is participation. Public participation in politics (through elections, political parties and civil society organizations) can provide a check on the government and keep political authorities accountable. Aside from this, the existence of rule of law and adherence to the contents of law, have impact on accountability. Where the rule of law prevails, it enables citizens to have equal standing before the law regardless of the existence of political affiliation, social status, economic power, or ethnic background of individuals in the society. Since certain sanctions are associated with the rule of law, political office holders are most likely to obey by wanting to express accountability. One of the advantages of accountability is that it makes it possible for public officials or public institutions to be more effective and efficient in performance. Accountability also ensures confidence in the government since the citizens are sure of securing feedbacks on the activities of political leaders. Accountability ensures that all members of the scheme, including the office holder staff members and members of any governing body are seen to be responsible and accountable for their decisions and actions, including the stewardship of funds (with due regard to the independence of the office holder):

a. Subject to appropriate public or external scrutiny;
b. Accountable to stakeholders for operation of scheme;
c. Financial accountability, and appropriate internal controls to demonstrate the highest standards of financial probity;
d. Robust mechanism for review of service quality; e/Clear 'whistle-blowing' policy (BIOA, 2009).

In order to ensure accountability in the civil service, parastatals and other governmental agencies in Africa, the following are central:

a. Framework for public service management. There should be accountability framework setting as a formal structure for assigning authority and delegation in public offices.
b. Freedom to access information. All public agencies must provide guides containing information on their structures, organization, functions, duties and powers, services they provide and the procedures by whi9ch services are delivered.
c. Setting of investigation committees. African government should set up investigation committee in areas of public concern affecting the bureaucrats. In the face of the investigation, there should be witnesses to attend hearings and respond to questions.
d. Ethics in public office. There should be code of conduct rules in the bureaucratic institutions that will guide the public workers on how and why they should handle government services with care.
e. Media pluralism. Media pluralism has led to the emergence not only of independent media outlets but also to avenues for critical voices with alternative viewpoints within society to express themselves. There are examples of the media playing a key role in enhancing accountability and transparency throughout the continent. For instance, in Kenya it is the media that first reported the Goldenberg scandal (1990s) and the Anglo-Leasing scandal (2004). Similarly, it is investigative papers in Tanzania that brought to light an overpriced radar purchase by the state. In Uganda, it is the media that publicized the scandalous expense associated with the Commonwealth Heads of Governments Meeting, where state resources were pilfered (Maina, 2010).

Profile of Study Area: Institutional Context: Sub-Saharan Africa

The Sub-Saharan African region is predominately dominated by Black Africans. The region is located in the south of the Sahara Desert which is commonly referred to as the African continent. The region has a population of over one billion comprising fifty-three (53) independent countries (Wachira & Mathuva, 2023). After the Rio Summit of 1990, awareness of the environment and sustainability gained prominence in Africa (Kühn et al., 2018). Recent studies revealed, on average, that African countries exhibit a high level of inequality, increasing the risk of greenhouse gas emissions beyond acceptable thresholds, high mortality rate, an increase in poverty level, low per capita income and gross under-development of critical infrastructures (Hopper et al., 2017; Tauringana & Chithambo, 2015). All these problems have hampered the development of African countries.

These highlighted challenges are a clarion call for African countries to show commitment towards public sector transparency in other to achieve and facilitate accountability. Arthur et al. (2017) observe that the issue of budget transparency has become obligatory for African nations if they are to catch up with their counterparts on other continents. As highlighted by Hassan et al. (2020), budget transparency research needs to be explored in Sub-Saharan Africa due to weak regulatory structure, corruption, lack of accountability and troubled political contexts. Therefore, the issue of transparency and accountability become critical for African countries. In view of this, it is pertinent to examine the linkages between transparency in public sector practices and accountability in selected countries in Sub-Saharan Africa.

Methodology

A mixed-methods research approach was adopted in this study. In order to understand the examination of budget transparency on public accountability and governance in the selected sub Saharan Africa countries, the study used both qualitative and quantitative data. This article draws on multiple data collection methods in order to triangulate and corroborate the findings

Sub-Saharan Africa is a diverse region with varying political, economic, and social contexts. This study is focusing on five selected countries to provide meaningful analysis and comparisons.

The article considered certain timeframe (2017-2022) for analysis, considering historical trends and recent developments in budget transparency initiatives and governance practices in the region.

The article defined and measured variables related to budget transparency, accountability, and governance. This includes indices such as the Open Budget Index, corruption perception indices, and indicators of democratic governance.

Results

The following were the main findings:

a) Ghana

It was realized that Ghana has made significant strides in budget transparency through initiatives like the Public Financial Management Act, which aims to improve fiscal discipline, transparency, and accountability. However, challenges such as limited citizen engagement and inadequate monitoring and evaluation systems persist.

b) Kenya

Kenya has also implemented reforms to enhance budget transparency and accountability, including the Open Budget Initiative and the Public Finance Management Act. Despite these efforts, corruption and mismanagement remain key challenges, affecting effective service delivery and economic development in the country.

c) South Africa

South Africa has a relatively high level of budget transparency and accountability, supported by institutions like the Office of the Auditor General and the Parliamentary Budget Office. However, issues like corruption, inefficient spending, and weak oversight mechanisms continue to undermine effective governance.

d) Nigeria

Nigeria faces significant challenges in budget transparency and accountability, with issues such as weak revenue management, budget padding, and limited public participation. Efforts to address these challenges include the implementation of the Treasury Single Account and the Open Treasury Portal, but more reforms are needed to improve governance.

e) Zimbabwe

Zimbabwe struggles with budget transparency and accountability, exacerbated by factors like economic instability, corruption, and weak institutional capacity.

Initiatives like the Public Finance Management Act and the Zimbabwe Reconstruction Fund aim to enhance transparency and governance, but implementation challenges persist.

Overall, while these countries have taken steps to improve budget transparency, accountability, and governance, sustained efforts and reforms are necessary to address systemic challenges and ensure effective public financial management.

Recommendations

Ghana

i)Public Access to Information: Enact legislation to guarantee the right to access information related to budgetary processes. Establish a user-friendly online portal where citizens can easily access budget documents, reports, and expenditures.

ii)Strengthen Oversight Institutions: Empower and adequately fund institutions like the Auditor General's Office and the Public Accounts Committee of Parliament to ensure robust oversight of public finances. Enhance their capacity to conduct audits and investigations independently.

iii)Enhance Transparency in Revenue Collection: Improve transparency in revenue generation and collection processes, including disclosing information on tax exemptions and incentives. Ensure that revenue data is regularly published and audited.

Kenya

i)Strengthen Parliamentary Oversight: Enhance the capacity of parliamentary committees responsible for budget scrutiny and oversight. Provide training on budget analysis and monitoring to parliamentarians and their staff.

ii)Introduce Participatory Budgeting: Implement mechanisms for participatory budgeting at the local and national levels. Involve citizens, community organizations, and local governments in the budget formulation process to ensure transparency and responsiveness to local needs.

iii) Enhance Accountability in Procurement: Strengthen procurement processes by enforcing transparency, competitive bidding, and integrity in awarding contracts. Utilize technology to improve procurement monitoring and reporting.

Nigeria

i)Reform Budget Formulation Processes: Enhance the transparency and inclusivity of the budget formulation process by consulting widely with stakeholders, including civil society, during the preparation of budget proposals.

ii)Strengthen Internal Controls: Improve internal controls within government agencies to prevent mismanagement and corruption. Implement systems for real-time monitoring of expenditures and financial transactions.

iii)Combat Corruption: Implement robust measures to tackle corruption in public procurement and financial management. Enhance transparency in procurement processes and establish effective mechanisms for reporting and investigating financial misconduct.

South Africa

i)Enhance Transparency in Public Finance: Strengthen the Public Finance Management Act to enhance transparency in public financial management. Require regular reporting on budget execution and financial performance by government entities.

ii)Empower Chapter 9 Institutions: Support Chapter 9 institutions like the Auditor General and the Public Protector with adequate resources and independence to conduct audits and investigations into financial mismanagement and corruption.

iii)Improve Public Participation: Enhance mechanisms for public participation in budget processes. Conduct consultations with civil society, communities, and stakeholders to gather input and ensure transparency in decision-making.

Zimbabwe

i) Reform Public Financial Management: Strengthen the legal framework governing public financial management to enhance transparency and accountability. Implement comprehensive reforms to improve budget formulation, execution, and reporting.

ii) Empower Parliamentary Oversight: Enhance the capacity of parliamentary committees responsible for financial oversight. Provide training and resources to parliamentarians to effectively scrutinize government expenditures and monitor budget implementation.

iii) Promote Anti-Corruption Measures: Implement measures to combat corruption in public procurement and financial management. Enhance transparency in procurement processes and establish robust mechanisms for detecting and prosecuting financial misconduct.

Conclusion

There is a need for the local governments and governments, in general, to deepen democracy to ensure proactive disclosure of the financial information to the citizens to improve participation trust and eventual reduction in corruption. Effective implementation of the Right to Information Act would also help promote financial and other forms of transparency in the sub-region.

In summary, the article on the examination of budget transparency on accountability and governance in Sub-Saharan Africa is significant for advancing democratic governance, combating corruption, promoting development effectiveness, fostering economic growth, empowering civil society, informing policy reforms, and contributing to academic scholarship and global knowledge dissemination.

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