

Fiscal Transparency and Accountability as Tools for Reducing Corruption in Public Finance

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Article History	Abstract
Original Research Article	<p><i>This study examines fiscal transparency and accountability as essential tools for reducing corruption in public finance. It is motivated by the persistent challenges of corruption in public financial management systems, particularly in developing economies where weak oversight structures and limited access to financial information continue to undermine effective governance. The paper conceptualizes fiscal transparency as the openness and accessibility of government financial information, while fiscal accountability refers to the obligation of public officials to justify and take responsibility for the use of public resources.</i></p> <p><i>The study further explores how corruption in public finance manifests through practices such as embezzlement, misappropriation, inflated contracts, and weak budget implementation. It argues that the absence of transparency and accountability creates an enabling environment for these corrupt practices to thrive. Using relevant theoretical perspectives such as the Principal-Agent Theory, Public Choice Theory, and Good Governance Theory, the study establishes that corruption is largely a product of information asymmetry, weak institutional controls, and poor enforcement mechanisms.</i></p> <p><i>Findings from the discussion highlight that fiscal transparency reduces corruption by improving access to financial information, enhancing citizen participation, and strengthening monitoring systems, while accountability ensures that violations of financial rules attract appropriate sanctions. However, challenges such as weak institutional capacity, political interference, poor enforcement of laws, and limited technological infrastructure continue to hinder effective implementation of these mechanisms.</i></p> <p><i>The study concludes that strengthening fiscal transparency and accountability is critical for improving public financial management and reducing corruption. It recommends legal reforms, digitalization of financial systems, capacity building for public officials, and increased civic engagement as key strategies for enhancing governance outcomes and promoting efficient use of public resources.</i></p> <p>Keywords: <i>fiscal transparency, public accountability, corruption control, public financial management, good governance.</i></p>
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Introduction

Fiscal transparency and accountability have become central pillars in modern public financial management, especially in countries striving to improve governance quality and reduce corruption. Fiscal transparency refers to the openness, clarity, and accessibility of government financial

activities, including how public funds are raised, allocated, and spent. It ensures that citizens, oversight institutions, and other stakeholders can clearly understand government financial decisions. Fiscal accountability, on the other hand, involves the obligation of public officials to justify their

financial decisions and be answerable for the use of public resources. Together, these two concepts form a governance framework that promotes integrity, efficiency, and trust in public finance systems.

In many developing economies, including Nigeria, corruption in public finance remains a major obstacle to economic development and effective service delivery. Corruption manifests in various forms such as embezzlement of public funds, inflated contracts, ghost workers, budget padding, and misappropriation of resources (Desta, 2019). These practices weaken institutions, reduce public confidence in government, and divert resources away from essential sectors such as health, education, and infrastructure. Weak transparency mechanisms and poor accountability structures often create opportunities for such corrupt practices to thrive, making it difficult to track how public funds are managed or to hold officials responsible for misconduct.

The relationship between fiscal transparency, accountability, and corruption control is therefore critical. When governments operate transparently, they reduce information asymmetry between public officials and citizens, thereby limiting opportunities for corruption (Parra et al., 2021). Similarly, strong accountability systems ensure that individuals and institutions responsible for managing public funds are monitored, evaluated, and sanctioned where necessary. These mechanisms not only deter corrupt behavior but also enhance efficiency in public spending and improve overall governance outcomes.

Despite ongoing reforms in public financial management, many governments still struggle with implementing effective transparency and accountability systems. Challenges such as weak institutional capacity, political interference, limited access to financial information, and inadequate enforcement of anti-corruption laws continue to undermine progress (Jubaer, 2025). In some cases, even where policies exist, poor implementation and lack of political will hinder their effectiveness. As a result, corruption continues to persist, reducing the impact of public investments on development.

This study therefore examines fiscal transparency and accountability as key tools for reducing corruption in public finance. It explores how these mechanisms function, their importance in promoting good governance, the challenges affecting their implementation, and possible strategies for strengthening them. The ultimate goal is to highlight how improved transparency and accountability can contribute to reducing corruption and enhancing the efficient use of public resources.

Conceptual Clarification

Fiscal Transparency

Fiscal transparency refers to the openness and clarity with which governments present information about public financial activities. It involves making budgetary processes, revenue collection, expenditure patterns, and debt management accessible and understandable to stakeholders such as citizens, civil society organizations, and oversight institutions. The essence of fiscal transparency is to ensure that public financial decisions are not hidden from scrutiny but are instead communicated in a way that promotes informed participation and oversight.

In practical terms, fiscal transparency requires governments to publish timely and reliable financial reports, including budgets, mid-year reviews, and audit statements. It also involves the use of digital platforms and open data systems that allow citizens to track government spending. When transparency is effectively implemented, it reduces information asymmetry between government officials and the public, thereby limiting opportunities for mismanagement and corruption (Mobara et al., 2025). It also strengthens trust in government institutions by demonstrating accountability in the use of public resources.

Fiscal Accountability

Fiscal accountability refers to the obligation of government officials and public institutions to justify the use of public funds and accept responsibility for financial decisions. It ensures that those entrusted with public resources are answerable to the public and to oversight bodies such as legislatures, audit institutions, and regulatory agencies. Accountability operates through systems of checks and balances designed to monitor financial activities and enforce compliance with rules and regulations (Efunniyi et al., 2024).

There are different dimensions of fiscal accountability, including political accountability, administrative accountability, and financial accountability. Political accountability involves elected officials being answerable to citizens through democratic processes such as elections. Administrative accountability focuses on internal controls within government institutions, ensuring that public servants adhere to rules and procedures. Financial accountability emphasizes proper record-keeping, auditing, and reporting of public expenditures. Together, these dimensions help to ensure that public funds are used efficiently, effectively, and in line with approved budgets.

Corruption in Public Finance

Corruption in public finance refers to the misuse of public funds for private gain or the abuse of entrusted financial power for personal or political benefit. It is a major

challenge in many public sector systems and undermines the efficient allocation and utilization of resources. Common forms of corruption include embezzlement, bribery, procurement fraud, budget manipulation, ghost workers, and diversion of public funds.

The causes of corruption in public finance are multifaceted. Weak institutional frameworks, lack of transparency, poor enforcement of laws, low public sector wages, and excessive political interference all contribute to corrupt practices (Agu et al., 2024). In many cases, inadequate monitoring systems and limited public access to financial information create an environment where corruption can thrive undetected. Additionally, cultural and systemic tolerance of corrupt behavior further worsens the situation.

The effects of corruption in public finance are severe and far-reaching. It leads to reduced government revenue, poor infrastructure development, inadequate social services, and increased poverty levels. Corruption also erodes public trust in government institutions and discourages both domestic and foreign investment. Over time, it weakens governance structures and slows down national development.

Theoretical Framework

This study is anchored on three major theories that explain the relationship between public financial management, accountability, and corruption: the Principal-Agent Theory, the Public Choice Theory, and the Good Governance Theory. These theories provide a conceptual lens for understanding how fiscal transparency and accountability can reduce corruption in public finance systems.

Principal-Agent Theory by Michael C. Jensen and William H. Meckling (1976)

The Principal-Agent Theory explains the relationship between citizens (principals) and government officials (agents). In public finance, citizens delegate authority to elected and appointed officials to manage public resources on their behalf. However, a major challenge arises when agents pursue their own interests rather than the interests of the principals. This information asymmetry creates opportunities for corruption, misuse of funds, and inefficiency in public service delivery.

Fiscal transparency plays a key role in reducing this problem by ensuring that information about government financial activities is accessible to the public. When citizens are well-informed about how resources are managed, it becomes easier to monitor agents and hold them accountable. Similarly, strong accountability mechanisms such as audits, oversight institutions, and sanctions reduce

the likelihood of opportunistic behavior by public officials (Akinsola, 2025a).

Public Choice Theory by James M. Buchanan and Gordon Tullock (1962)

Public Choice Theory applies economic reasoning to political and administrative decision-making (Mengiste, 2020). It assumes that public officials, like individuals in the private sector, are self-interested and may make decisions that maximize personal gain rather than public welfare. In this context, corruption is seen as a rational outcome of weak institutional constraints and poor oversight mechanisms.

According to this theory, corruption becomes more likely when public officials have excessive discretionary power and when monitoring systems are weak. Fiscal transparency reduces this risk by limiting discretionary abuse through open access to financial information. Accountability mechanisms also discourage corrupt behavior by increasing the probability of detection and punishment. Therefore, the theory supports the idea that institutional reforms promoting transparency and accountability can significantly reduce corruption in public finance.

Good Governance Theory by World Bank (1989)

Good Governance Theory emphasizes the importance of transparency, accountability, rule of law, participation, and responsiveness in public administration (Singh, 2023). It argues that effective governance systems are those that ensure public resources are managed in an open, accountable, and inclusive manner. Within this framework, corruption is seen as a symptom of weak governance structures.

Fiscal transparency and accountability are core principles of good governance. Transparency ensures that government actions are visible and understandable, while accountability ensures that officials are answerable for their actions. Together, they promote efficiency, fairness, and trust in public institutions. When these principles are weak, corruption tends to increase, undermining development and public confidence in governance systems.

Mechanisms of Fiscal Transparency in Reducing Corruption

Fiscal transparency reduces corruption in public finance by making government financial activities open, traceable, and subject to public scrutiny. It works through several institutional and technological mechanisms that limit secrecy, improve oversight, and strengthen citizen participation in governance processes.

Open Budgeting Systems

Open budgeting involves making the entire budget process—formulation, approval, execution, and evaluation—accessible to the public. This includes publishing budget proposals, approved budgets, and periodic implementation reports. When citizens and oversight bodies can see how funds are allocated and spent, it becomes more difficult for public officials to manipulate figures or divert resources (Rubin, 2019).

Open budgeting also improves public participation in governance. Citizens, civil society organizations, and the media can analyze budget priorities and question inconsistencies. This public engagement reduces the likelihood of hidden expenditures and ensures that budget allocations reflect real societal needs rather than private interests.

Public Access to Financial Information

Another key mechanism of fiscal transparency is the provision of timely and reliable financial information to the public. This includes government revenue reports, expenditure breakdowns, debt records, and audit findings. Access to such information allows stakeholders to track how public funds are utilized across different sectors.

When financial information is readily available, it reduces information asymmetry between government officials and citizens (Ivanova et al., 2020). This limits opportunities for corruption such as embezzlement, inflated contracts, and unauthorized spending. It also strengthens investigative journalism and civil society monitoring, which serve as additional layers of oversight.

E-Procurement Systems

E-procurement systems involve the use of digital platforms for government procurement processes such as bidding, contract awards, and payments. This system reduces direct human interaction in procurement processes, thereby minimizing opportunities for bribery, favoritism, and contract inflation.

By digitizing procurement procedures, governments can ensure that all bids are recorded, traceable, and accessible for review. This increases competition, improves efficiency, and ensures value for money in public spending. It also enhances transparency by allowing stakeholders to monitor procurement activities in real time.

Audit Reports and Public Disclosure

Regular auditing and public disclosure of audit reports are essential tools for ensuring transparency in public finance. Independent audit institutions examine government accounts to verify compliance with financial regulations and detect irregularities. When audit findings are made

public, they expose cases of mismanagement and corruption, thereby deterring future misconduct (Jeppesen, 2019). Public disclosure also strengthens accountability by enabling citizens, lawmakers, and oversight bodies to demand corrective actions from responsible officials.

Citizen Participation in Budget Processes

Citizen participation also plays an important role in reinforcing fiscal transparency. When members of the public are involved in discussions about budget priorities and resource allocation, government decision-making becomes more inclusive and less prone to manipulation (Islam, 2025). This participation allows communities to express their needs and question financial decisions that do not align with public interest. In this way, transparency is not only about access to information but also about active engagement in governance processes.

Role of Accountability in Combating Corruption

Accountability plays a critical role in reducing corruption in public finance by ensuring that individuals and institutions entrusted with public resources are answerable for their actions. While fiscal transparency focuses on openness of information, accountability focuses on consequences, enforcement, and responsibility. In practical terms, accountability ensures that when financial rules are violated or public funds are mismanaged, there are systems in place to detect, investigate, and sanction such actions (Jubaer, 2025). Without accountability, transparency alone becomes insufficient because information may be available but not acted upon.

One of the strongest pillars of fiscal accountability is institutional oversight. Government agencies responsible for financial control, such as internal audit units and public accounts committees, are meant to monitor how public funds are used. These institutions review financial records, assess compliance with approved budgets, and identify irregular expenditures. When they function effectively, they serve as a preventive mechanism against corruption by ensuring that deviations from financial rules are quickly detected and corrected. However, their effectiveness depends heavily on their independence and capacity to operate without political interference.

Legislative oversight is another important dimension of accountability in public finance. Parliaments and legislative bodies are responsible for approving national budgets and ensuring that public spending aligns with approved allocations. Through committees such as public accounts committees, legislators examine audit reports and summon public officials to explain financial discrepancies. This process creates a system of checks and balances where executive actions are continuously reviewed. When legislative oversight is strong and independent, it becomes

a powerful deterrent against misappropriation and budget manipulation (Chohan, 2023).

Judicial enforcement further strengthens accountability by ensuring that violations of financial regulations attract legal consequences. Courts and anti-corruption agencies are responsible for prosecuting cases of financial misconduct such as embezzlement, bribery, and fraud. The effectiveness of this system depends on the independence of the judiciary and the speed of legal processes (Usman et al., 2022). When offenders are consistently prosecuted and penalized, it sends a strong signal that corruption will not be tolerated, thereby discouraging potential offenders.

The media and civil society also play an increasingly important role in enforcing accountability in public finance. Investigative journalism helps uncover cases of corruption that may not be detected by formal institutions. Similarly, civil society organizations monitor government spending and advocate for transparency and reform. Their work increases public awareness and places pressure on government officials to act responsibly. In many cases, media exposure of financial misconduct has led to investigations and recovery of stolen public funds.

Despite these mechanisms, accountability systems often face significant challenges. Weak institutional capacity, political interference, lack of enforcement, and limited access to justice can undermine their effectiveness. In some cases, oversight institutions exist only in name, with limited authority or resources to carry out their duties. These weaknesses create gaps that allow corruption to persist even in the presence of formal accountability structures.

Challenges to Fiscal Transparency and Accountability

Despite the recognized importance of fiscal transparency and accountability in reducing corruption, their implementation in public finance systems is often constrained by several structural, institutional, and political challenges. These challenges weaken the effectiveness of governance reforms and create opportunities for corruption to persist even where formal policies exist.

One major challenge is weak institutional capacity. Many public institutions responsible for enforcing transparency and accountability lack the technical skills, financial resources, and operational independence required to perform their duties effectively (Kankpang & Nkiri, 2019). Audit offices, anti-corruption agencies, and internal control units may be understaffed or poorly funded, limiting their ability to conduct thorough investigations or monitor financial activities consistently. This capacity gap often results in delayed audits, incomplete reports, and weak follow-up on financial irregularities.

Political interference also poses a significant barrier to effective fiscal governance. In many cases, political leaders influence or manipulate oversight institutions to protect allies or suppress investigations into financial misconduct (Akinsola, 2025b). This interference undermines the independence of accountability institutions and discourages officials from carrying out impartial investigations. When political considerations override institutional rules, corruption becomes more difficult to detect and punish, thereby weakening public trust in governance systems.

Another important challenge is limited access to financial information, despite the existence of transparency policies. In practice, budget documents, audit reports, and expenditure records may not be published in a timely manner or may be presented in formats that are difficult for the public to understand. In some cases, information is deliberately withheld or selectively released, reducing the ability of citizens and civil society organizations to monitor government spending effectively. This information gap reduces public participation and weakens external oversight.

Corruption within oversight institutions themselves further complicates the fight against financial mismanagement. When officials responsible for monitoring public funds become compromised, the entire accountability system is weakened (Farazmand et al., 2022). Bribery, collusion, and conflict of interest can lead to the suppression of audit findings or the manipulation of financial reports. This internal corruption creates a cycle where those meant to enforce accountability become part of the problem rather than the solution.

Enforcement challenges also remain a major concern. Even when cases of corruption are identified, weak judicial processes, slow legal proceedings, and inadequate sanctions often reduce the deterrent effect of accountability systems. Offenders may delay trials for years or escape punishment entirely due to procedural weaknesses. This lack of enforcement encourages repeat offenses and reduces confidence in the justice system (Nagin & Telep, 2020).

In addition, technological and infrastructural limitations hinder the full implementation of transparency systems. While digital platforms such as e-procurement and open data portals have improved access to financial information in some contexts, many public institutions still rely on manual processes that are prone to errors and manipulation. Poor digital infrastructure and lack of training further limit the effectiveness of technology-driven transparency reforms.

Strategies for Strengthening Fiscal Transparency and Accountability

Strengthening fiscal transparency and accountability requires deliberate reforms that address both structural weaknesses and operational inefficiencies in public financial management systems. Since corruption thrives in environments where information is hidden and oversight is weak, reforms must focus on making financial processes more open, enforceable, and participatory. This involves a combination of institutional strengthening, legal reforms, technological innovation, and civic engagement.

One of the most effective strategies is the strengthening of legal and regulatory frameworks governing public finance. Clear laws that mandate disclosure of budgetary information, procurement processes, and audit reports create a formal foundation for transparency. However, beyond the existence of laws, enforcement is crucial. When legal provisions are consistently applied and violations are met with penalties, public officials are more likely to comply with financial regulations (Armour et al., 2020). This reduces discretionary abuse and strengthens institutional discipline in the management of public funds.

Digitalization of public financial management systems also plays a major role in improving transparency and accountability. The adoption of electronic budgeting systems, e-procurement platforms, and integrated financial management information systems reduces human interference in financial processes (Faccia & Petratos, 2021). These systems ensure that transactions are recorded in real time and can be tracked easily by oversight bodies and, in some cases, the public. By minimizing manual processes, digital systems reduce opportunities for manipulation, bribery, and concealment of financial irregularities.

Capacity building for public officials is another essential strategy. Even the best-designed transparency systems can fail if the personnel managing them lack the necessary skills and competence. Training programs on financial management, auditing standards, ethical governance, and digital tools help improve efficiency and reduce errors in financial reporting (Onyenahazi, 2025). When public officials are well-trained, they are better able to comply with accountability requirements and uphold standards of financial integrity.

Whistleblower protection is also a critical component of strengthening accountability systems. Individuals who report financial misconduct often face retaliation, which discourages others from exposing corruption. Establishing strong legal protections and incentive structures for whistleblowers encourages the reporting of irregularities and enhances internal monitoring within public institutions.

This helps to uncover corruption cases that might otherwise remain hidden.

In addition, promoting civic engagement and public awareness significantly enhances transparency outcomes. When citizens are informed and actively involved in governance processes, they become effective watchdogs of public finance. Public forums, budget consultations, and community monitoring initiatives allow citizens to question financial decisions and demand explanations from public officials (Rijal, 2023). This participatory approach strengthens external accountability and ensures that government spending reflects public priorities.

Conclusion

Fiscal transparency and accountability remain fundamental pillars of effective public financial management and essential instruments in the fight against corruption. When government financial activities are open, understandable, and accessible, it becomes easier for citizens and oversight institutions to monitor how public resources are generated and utilized. This openness reduces secrecy, limits discretionary abuse, and strengthens public trust in governance systems. In the same way, accountability ensures that public officials are not only responsible for managing resources but are also answerable for their decisions and subject to corrective measures when violations occur.

The interplay between transparency and accountability creates a governance environment where corruption becomes more difficult to sustain. Transparency exposes financial processes to scrutiny, while accountability ensures that detected irregularities attract consequences. Together, they promote efficiency, fairness, and integrity in the allocation and use of public funds. However, their effectiveness depends largely on the strength of institutions, the political will to enforce rules, and the active participation of citizens in governance processes.

Despite persistent challenges such as weak institutions, political interference, and enforcement gaps, strengthening fiscal transparency and accountability remains a viable pathway to reducing corruption in public finance. Sustainable reforms that combine legal frameworks, technological innovation, institutional independence, and civic engagement can significantly improve governance outcomes. Ultimately, a transparent and accountable public finance system not only reduces corruption but also enhances development, improves service delivery, and strengthens democratic governance.

Recommendations

First, government should strengthen the legal and institutional frameworks that support fiscal transparency

and accountability by ensuring that public financial management laws are not only well defined but also strictly enforced. Anti-corruption agencies, audit institutions, and legislative oversight bodies should be granted full operational independence and adequate funding to carry out their functions without political interference. This will help ensure that financial irregularities are detected early and addressed effectively.

Second, there is a need for full digitalization of public financial systems across all levels of government. The adoption of integrated financial management platforms, e-procurement systems, and open budget portals should be expanded to reduce human interference in financial processes. Digital systems will improve traceability, reduce opportunities for manipulation, and make it easier for both oversight institutions and citizens to monitor public spending in real time.

Third, government should invest in capacity building and ethical training for public officials involved in financial management. Regular training on budgeting, auditing standards, procurement procedures, and ethical governance will enhance professionalism and reduce errors that may lead to corruption. Strengthening human capacity ensures that transparency and accountability systems function effectively in practice, not just in policy.

Finally, civic engagement should be actively promoted through public awareness campaigns, participatory budgeting processes, and stronger protection for whistleblowers. Citizens, civil society organizations, and the media should be encouraged and empowered to monitor government spending and report irregularities without fear of retaliation. This inclusive approach will create a stronger external accountability system that complements formal institutional controls and helps sustain long-term reductions in corruption.

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