



(REVIEW ARTICLE)



## The role of transparency and accountability in the public budget

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### Abstract

Worldwide governments make efforts to make public budgeting transparent and accountable, but it is hard to follow the measures and meet targets, especially in developing countries like Pakistan. This study has analysed the existing practices to make transparent and accountable government financial arrangements in Pakistan. The main objective is to observe how the government incorporates these elements in financial planning, what the parameters are, and what the effects of transparency and accountability are on public budgeting. Pakistan's budget system lacks good financial management, and the quality and accessibility of budget information are the main problems. The budget documents are not consistent, the content is not clear, and not transparent; information is not comprehensively defined, such as the source of revenues is missing, tax and non-tax revenues are not mentioned, and budget documents are not released on time. Many inconsistencies make the budget process ambiguous and create room for corruption. The immediate need is to increase the culture of budget openness, raise fiscal transparency, and citizens' participation at all stages of budget designing, planning, approval, and execution.

**Keywords:** Fiscal transparency; Public budgeting; Financial management; Accountability; Public expenditures

### 1. Introduction

Public budgeting is generally associated with two significant factors: transparency and accountability (Egbide et al 2014). As the government is responsible for delivering services to the public, it is also accountable for spending public resources in a transparent manner (Bakar et al., 2011). That is why budget documents are available for the public, and audits are conducted to track the inefficiencies and make sure there are no inconsistencies in the allocations and expenditures (SNG, 2014).

As there are different perspectives on the positive role of transparency and accountability in government finance or public budget, challenges also exist due to their absence. Moreover, the researcher highlighted the consequences and glitches of public service delivery due to the lack of these important governance elements. However, the public budgeting process is very tedious, complicated, and interrelated, but of utmost importance in many ways, such as policy decisions, government efficiency, and public needs (Melitski and Manoharan, 2014).

Worldwide governments make efforts to make public budgeting transparent and accountable, but it is hard to follow the measures and meet targets, especially in developing countries like Pakistan. The government of Pakistan always makes commitments to have a fair budgeting process at all levels, federal, state, and local (CPDI 2022; SNG, 2014). These commitments are reflected in various government documents: Pakistan Vision 2025, Punjab Growth Strategy 2023, and Annual Development Plan (Planning Commission, 2025; Planning and Development Department, 2019).

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This study has analysed the existing practices to make transparent and accountable government financial arrangements in Pakistan. The main objective is to observe how the government incorporates these elements in financial planning, what the parameters are, and what the effects of transparency and accountability are on public budgeting.

The research has addressed the following question:

How are transparency and accountability contributing to public budgeting in Pakistan, and what are the reasons for the absence of these elements?

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## 2. Review of Literature

### 2.1. Transparency in Public Budgeting

Heald (2003) conceptualizes transparency in two terms: “value of sunlight and “danger of overexposure,” which means it is the process to remove corruption and incompetence from the public budgeting process; someone who lacks understanding of public budgeting and who manipulates public figures. It also deals with the minimization of political influence and avoids politicization of the public budgeting process.

Heald (2006 a) further shed light on different dimensions of transparency, which include upward, downward, inward, and outward. The upward/downward normally describes vertical transparency; it deals with the hierarchy of government organizations from employees to managers, the principal-agent relationship. The principal/managers monitor what their agents/employees/citizens are doing. Whereas, a downward approach focused on accountability, where citizens are the principle that makes the ministers/managers or government accountable to the citizens for their actions. It is a depiction of democracy. The horizontal dimension of transparency is defined as a transparent structure in which you can see things inside and outside. The glass analogy is used to better describe this term, as you can see through the glass both inside and outside. Heald (2012) explains that it is hard to maintain the fiscal transparency balance as there are always tensions between legislatures and executives over expenditures and revenues. The former wants to minimize the expenditure, and the latter wants to increase them. Moreover, the downward transparency varies in the government system and may not be effective for a government that does not depend on the democratic consent of its people or has a weak democracy.

(Brautigan et al., 2008) highlighted another perspective with reference to developing countries, they mentioned that countries that have natural resources and do not depend on taxation for revenue generation have a greater chance of corruption and inconsistencies, as citizens are not paying taxes and do not make them (the rulers or government) accountable for the money they paid to the government in the form of taxes. In short, they emphasized the link between taxation and citizens’ accountability to the government for transparent use of public expenditures.

The transparency component is very significant in public budgeting, usually defined as fiscal transparency. It is very difficult to achieve that element and also requires a strategic framework due to complex political and technical systems. The government, trying to improve fiscal transparency, should address the barriers because it ultimately impacts public policy objectives. The transparent public budgeting system shapes the policy process and has a good impact on efficient and equitable democracy. Moreover, Institutional transparency and competency are also required for effective financial investment and efficient utilization of financial resources to achieve the targets of Sustainable Development Goals (SDGs) by 2030. As SDGs require substantial and reliable financial support from public sources (Heald, 2012; Ihsan et al., 2021; Hureem et al., 2020a; Hureem et al., 2018).

It is a disciplined way to release financial information; the whole budget process should be transparent, and budget documentation should be available, but in a clear way without any inconsistencies. The budget process should be mapped or planned strategically, including budget reporting, financial statements, and budget sheets, and make sure all other important and technical material is accessible to the relevant entities or those who are involved or linked with the public budgeting system; nothing should be hidden or unorganized. To achieve effective transparency, public audits are conducted, which help to highlight inconsistencies, fraud, and corruption, validate the financial reporting mechanism, and authorize the fair use of public expenditures and eventually increase the value of public money (Heald, 2012).

Muthomi & Thurmaier (2021) discussed another type of transparency, which is called participatory transparency, the influence of public participation in the budgeting process and on policy priorities. They mentioned the case of Kenya, where the public participatory approach has a great impact on transparency in different ways, such as enhancing the technical understanding of public budgeting among the local people and making them aware of how to affect the budget

priorities and decisions in the local government. The report concludes that when the public is engaged in the planning and budgeting process, it enhances transparency and influences the local government's budget priorities and decisions. This is another way or strategy to achieve fiscal transparency.

Sicilia & Steccolini (2017) explained that public budgeting is a complex process in which the government decides to prioritize how much to spend on what components, to allocate total budget expenditures, and to prioritize spending priorities. It is always a conflict and hard to maintain a balance between the available resources that are revenues and total expenditures, which are public needs or government programs to serve the public, and avoid overspending. This whole budgeting process is strategically structured, while highly politicized and influenced by different factors, such as social, economic, political, and other stakeholders' interests (Hureem et al., 2020a). Sicilia & Steccolini (2012, 2014) talk about performance-based budgeting; financial and non-financial performance in terms of accounting/numbers accuracy and budget decisions, output, and outcomes throughout the process of formulation and execution of the budget. The performance-based budgeting is an internal accountability process it also increases fiscal transparency in macro and micro budgeting to keep the record/budget reporting available and to avoid fraud at all levels of government. Despite taking internal measures to value public money, things are sometimes still not consistent.

Politicians, interest groups, and stakeholders impact the budget decisions and manipulate the situation. To tackle political manipulation, it is good to adopt the participatory budgeting approach (also defined as active citizenship) to enhance fiscal transparency and accountability, as citizens' participation makes the process more transparent and enhances the accountability of the political representatives whom they choose or elect to deliver to them. The citizens' participation in budget planning and design directly impacts the two important components of good governance: accountability and transparency. The accuracy of public numbers, budget priorities, service deliveries, and policy objectives all depend on fiscal transparency. The author discussed Edinburgh's case of participatory budgeting, which increases participatory democracy. City management and citizens are co-involved in the budgeting process, and citizens' access to the budget information increases their participation and also contributes towards external accountability of the government actors. As Sometimes, the public budget is not spent based on needs, but instead on political interests, and it creates financial inequalities, which leads to disproportionate access to quality public services like water and sanitation (Hendriks, 2010, Bovaird, 2007; Sicilia et al., 2016; Barbera, Hureem et al., 2020b; Sicilia, and Steccolini, 2016).

Bilge, S. (2015). Used the term citizens' budget ", which referred to the participation of citizens in the budget process and sharing of budget information with the citizens in a transparent manner. The local government or the administrators worldwide use this approach to ensure transparency in the public budgeting process. Karatas (2007) addresses the question of why it is important to involve citizens in budget planning and shares the importance of budget transparency. Budget transparency is directly involved with public service delivery and quality public administration. If the public budget is formulated and executed transparently, it improves the public management system and increases the provision of quality service delivery. Moreover, fiscal transparency also ensures accountability in both internal and external ways. The role of transparency and accountability in public budgeting is the replacement of traditional governance systems and reinforcement of advanced public management and administration systems to improve the efficient utilization of public resources and meet the needs of the citizens.

All over the world, citizens' participation strategies are used to ensure budget transparency because they enable citizens to understand the complex process of public budgeting, to know the budget priorities, to influence budget decisions, and, most importantly, to make the government accountable for where the public money is spent and how and why the specific budgeting decisions are made. For this purpose, the government publishes citizens' budget documents to increase citizens' participation, ensure greater fiscal transparency, and enhance efficiency. (IBP CBG, 2012; Petrie & Shields, 2010; Bilge, 2015).

In the United States of America, both the federal and state governments provide budget guides to the citizens to provide a detailed financial situation of America. The USA has one of the most complex but very structured budgeting systems, and the government uses financial and economic reports to explain the financial situation through budget guides in layman's terminology and diagrams. What the government has already done, where America actually stands, total public cost/expenditures through sub-sections, and the budget deficit (Bilge, 2015).

**Table 1** List of Countries' Published Citizen's Budget

Egypt	El Salvador	France	Georgia	Ghana	Guatemala	Honduras	India
Afghanistan	Botswana	Brazil	Chile	Dem. Rep. of Congo	Dominican Republic	Indonesia	New Zealand
Italy	Kazakhstan	Kenya	Kyrgyz	Mali	Mexico	Morocco	Thailand
Nigeria	Norway	Philippines	Senegal	Sierra Leone	Slovakia	Tanzania	Vietnam
South Africa	South Korea	Sweden	Tunisia	United Kingdom	Timor-Leste	Uganda	

Source: IBP-Survey, 2012 and IBP-OBS Tracker, 2015.

Many initiatives are taken at the international level by OECD and IMF to ensure fiscal transparency and introduce best practices for budget transparency and emphasize that national budget details should be accessible/available to the masses. It increases the government's credibility and reliability. Public budget transparency contributes to improving the public policy process. The management and public administrators are responsible for providing output and outcomes of the budget policies and priorities (IMF 1998, Revised 2007; and OECD, 2002 as cited by Bilge (2015). Therefore, the clear and transparent public budget process from formulation to execution stages, including budget drafts, proposals, adjustments, budget reports, reviews, and final approvals, saves any discrepancies and overcomes irregularities (Bilge, 2015).

## 2.2. Accountability in Public Budgeting

Public budgeting has evolved over time and has now become a complex process compared to the traditional practice of just deciding how much expenditure the government has in a limited revenue and where it needs to spend, while avoiding overspending. In Western Europe and the US, budgetary reforms started at the end of World War II and continue to develop in the form of budget size, functions, and roles. Now public budgeting has various functions, formats, roles, and, most importantly, has become a political medium and governance tool and an essential accountability system. The evolution from traditional to contemporary budget structure has different challenges due to its complexities. Because budgeting is not just the allocation of funds, it is also aligned with the allocation of power, authority, who can spend, and how much.

There are diverse actors involved in the budgetary process: politicians, managers, accountants, budget professionals, elected officials, representatives, legal branches, auditors, revenue experts, economists, stakeholders, interest groups, and others. They work on different functions and have specific roles during the whole process of formulation, budget planning, adjustments, budget decisions, approval, and execution, and also work to ensure transparency and accountability. There are two tires: one who decides what to spend and where, and the other who pays for these expenditures in terms of taxes and revenues. So, the government is accountable to the masses who pay taxes for what and how they spend and also the quality of public service deliveries. It is very difficult to achieve accountability, but the government can attain it by making the whole budget process transparent, clear, accessible and understandable for the citizens, including the initial and revised budget documents, budget formats, budget rules and regulations and financial reports. Moreover, fiscal transparency and accessibility to the budget information for stakeholders also contribute to achieving accountability (Wildavsky, 1964; Krause, 2012; Saliterer et al., 2018).

Rubin (2019) shared that it is tough to achieve accountability because sometimes the government is not willing to show its budget priorities or preferences for public programs due to different reasons. The government may be reluctant to raise citizens' expectations, which later on cannot be met efficiently. On the other hand, government choices that are in favor of the community may not contradict the preferences of the stakeholders. Because the government tries to meet the needs of both significant actors' citizens and stakeholders, it sometimes avoids displaying its choices or priorities for public expenditures. However, the external communication or sharing of budget preferences with the citizens helps to approve the programs by increasing internal consensus and meeting the needs of external actors/community. External accountability has been a central tool for the implications of budgetary reforms through the performance-based budget, participatory budget approach and fiscal transparency to increase the effectiveness and efficiency of public expenditures and program deliveries (Saliterer et al., 2018).

Internal accountability plays an important role in the budgeting process to maintain components of fairness, transparency, impartiality, and to control misuse of power and resources, avoiding fraud and corruption. Public budgeting also refines the public management system as public managers are responsible for achieving the budget targets and missions set by the government, and the budgeting system holds them accountable to present their results and performance based on the allocated resources. They are accountable to the government for what kind of activities

and programs they design, the type of expenditures, personnel involved, procurement, the use of financial resources, and expected results to analyze where the government stands and how much the government achieves its set targets and policy objectives (Schick, 1966; Saliterer et al., 2018).

Melitski & Manoharan (2014) also highlight the efficiency of the public management system through the performance management system, reporting mechanism with regard to accountability and fiscal transparency, and its effects on the public budgeting process. It also examined how budget documents and financial reports are developed, how fiscal decisions are made, and how government organizations are using technology or performance management systems to increase accountability. This system holds the government accountable, including the public managers and budget decision-makers, for what was actually planned during budget formulation and execution, and what was spent on what programs and activities. This accountability mechanism also caters to the expectations and objectives that were designed to attain as per a set number of public expenditures.

Accountability is greatly linked with how the budget information is presented for internal and external accountability. Internal actors may not need more specification as they are either budget professionals, financial experts, or public managers who either have an understanding of budget language and process or have experts help to work on it. But external actors like stakeholders and the community need specific budget formats, sometimes called citizens' budget documents, to easily and clearly understand the budget process. As public budgeting has different layers, budget documents and formats are defined accordingly, such as at what stage public managers need to focus on expenditure and at what level design activities, plan input, set outcome targets, and when they need to pay more focus on execution rather than results and expectations. But the stakeholders and community may not need to know the whole complex budget structure. For instance, stakeholders may be more interested in what programs and activities public funds are spent on instead of how public expenditures are disbursed or consumed. It creates accountability problems and affects external accountability as the relevant and clear information is not presented to the external actors. Moreover, access to relevant budget information also increases budgetary participation and ultimately leads to external accountability (Shah and Shen, 2007; Saliterer et al., 2018).

Bakar et al (2011) discussed the issue of public sector transparency and accountability in developing countries. Developing countries are facing more problems in achieving transparency and accountability in public budgeting compared to developed countries. The developed states are more inclusive in terms of budget transparency because they have a very systemized and structured budgeting system, whereas developing states are continuing to develop and not fully implement the budgetary reforms. The case study of Malaysia's public sector budgeting process is analyzed and found that Malaysia is progressing towards fiscal transparency, but there are some challenges that need to be addressed prior to the implementation phase such as policy reforms.

Accountability and transparency are significant components of governance and play a crucial role in reinforcing a good public budgeting structure. Therefore, if good governance factors are implemented and ensured, it goes hand in hand with a good public budgeting system. Egbide & Agbude (2014) have analyzed the effects of transparency and accountability on public budgeting in Nigeria. The research evaluated the relationship between good governance and a good budget. There are various stakeholders involved in the public budgeting process and Nigeria is facing many challenges due to a lack of good governance components, such as transparency and accountability in the public budgeting process (Egbide & Agbude, 2014).

Similarly, the Pakistani government is facing issues in the public budgeting process. The federal and provincial governments have introduced budgetary reforms to overcome those problems, but flaws still exist in the budgeting procedures and need improvements (CPDI, 2022).

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### **3. How pakistan ensures accountability and transparency in the public budgeting**

The federal and provincial governments in Pakistan developed their annual budget independently and disbursed funds to the relevant public entities and government departments at the district and local levels. The local government is not an autonomous body; it depends on the provincial and federal governments for funds. The government of Punjab (GoPb) released the budget to the local government, but local officials utilize it in their own capacities. Therefore, both the provincial and local governments are responsible for fiscal transparency and accountable to the citizens in terms of budget formulation, allocation of resources, and effective utilization of resources (Hureem et al., 2020a; 2020b; Ihasn et al., 2021).

The public budget system is more centralized in Pakistan, and powers are not distributed or decentralized. A few people have the authority to make financial decisions and prioritize public expenditures, which is creating problems for a good

budgeting system. However, the government is committed to improving the budget structure and making it transparent. According to the CDPI (2022) report, the budgeting process of Pakistan lacks transparency and accountability. The report analyzed the last three years' progress of the public budget and identified the flaws in the area of fiscal transparency (CDPI, 2022).

### 3.1. Participatory Budget Approach

Research scholars indicate that the role of citizen participation or participatory budgetary process increase fiscal transparency and hold the government accountable (Hendriks, 2010, Bovaird, 2007; Sicilia et al., 2016; Barbera et al., 2016; Muthomi & Thurmaier, 2021). But Pakistan is facing a problem in achieving transparency in public budgeting, as citizens do not have opportunities to participate in budget planning and implementation. The budget-making process is not participatory, as federal and provincial government officials or administrators are reluctant to share enough budget details and their preferences with the masses. It seems Pakistan is not reaching the level of budget openness. Executives are unwilling to disclose the budget drafts and financial reports to the citizens before they are presented to the house for approval. It indicates no participation of citizens in the budget planning and decision making. Even after budget is release not all the budget information is available to the public. The federal and provincial governments have some financial information available to the public on their websites but the specific budget details are available in the government organization's offices not on the websites. If the public needs some financial information, they put a request to the relevant government department. The government or the relevant entities, do not share budget details in the specific time frame. The (table.2) below depicted the situation of government agencies' response to sharing the budget information with the citizens. No government agency or department including federal and provincial respond to the budget information requests. It is very difficult for the public to get access to budget documents, statements, classifications, reports, or any other information they need or want to know.

**Table 2** Number of Requests for Budget Information sent & received from government agencies

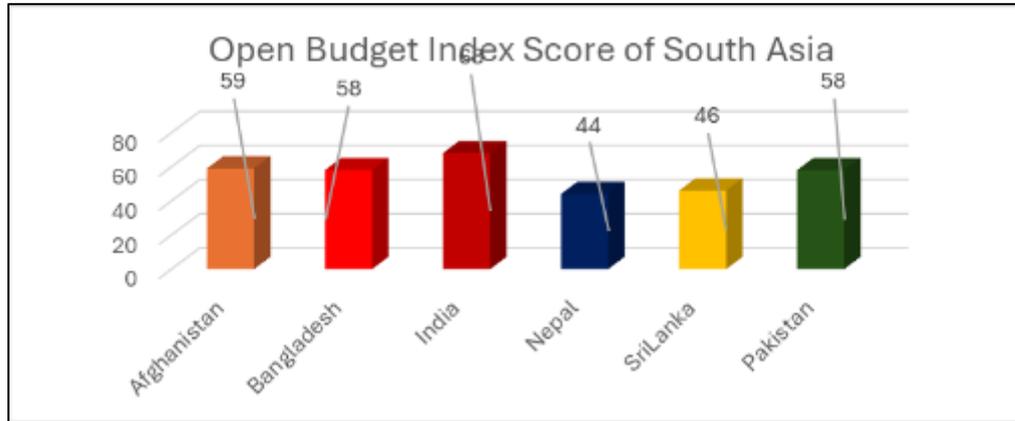
Government	Total Request sent	Request to Finance		Request to selected Ministries/Departments	
		Request sent	Information provided	Request sent	Information provided
Federal	38	8	0	30	0
Baluchistan	28	8	0	20	0
KPK	28	8	0	20	0
Punjab	28	8	0	20	0
Sindh	28	8	0	20	0
Total	150	40		110	

Source: The State of Budget Transparency in Pakistan, 2022

### 3.2. Transparency of budget documents

(Heald 2003; 2012) highlighted the importance of fiscal transparency in public budgeting, it is a highly efficient way to provide budget information in a clear, disciplined, understandable and transparent manner. It helps to reduce inconsistencies, irregularities and conflicts in the public budgeting process. Budget documents in Pakistan are not sufficiently transparent, except for the federal and Punjab provincial governments' budget documents, which have many discrepancies, such as budget classifications being missed, other categories not being well defined, and sources of revenues and future projections being unspecified. Moreover, public expenditures' alignment with the government policy objectives is not clearly mentioned. Additionally, the society and community do not have easy access to debt information. Sometimes it is above 60%, which is against the Debt Limitation Act of 2005 (amended 2016), public debt should not be more than 60% if this information is available to the citizens, they can hold the government accountable to take measures to control the situation as per law. (Figure. 1) The situation of Pakistan compared to its neighbouring countries in sharing budget information with the public. (0-100 is a reference value from no extensive) The data of the open budget survey indicates that Pakistan scored 58, which is a mediocre value, and it represents that Pakistan shared some of its budget information with the public, or the public can have access to some of the budget data/information during the year. This is not a good scenario; it mainly addresses the issue of budget secrecy or a non-participatory approach and requires publishing pre-budget documents to make the process transparent.

Moreover, the budget formulation, approval, and execution, the whole process should be transparent, and all the information should be available to the public. All the budget documents, pre-budget statements, budget drafts, log reports, adjustments, supplementary budget documents, and supporting budget documents like white papers, budget review reports, in-year reports, and year-end reports, all these documents should be clear, consistent and transparent. The language of government documents is hard to understand for the layman. It should be available in a citizens' version before the budget is approved, so that they understand the whole process and participate to make sure public budgeting is free from corruption and fraud, and public management is responsible for efficient and effective use of public resources (IBP, 2012).



Source: Open Budget Survey, International Budget Organization-2012

**Figure 1** Open Budget Index Score of South Asia

### 3.3. Accountability of the government

(Saliterer et al., 2018; Rubin, 2019) discussed the important components of accountability and transparency and the challenges to achieving these elements in public budgeting. As public budgeting is highly politicized in both developing and developed states, it is hard to attain fiscal transparency and efficiently deliver to the public. Like other developing countries, Pakistan's situation is not good in terms of accountability and transparency in the budgeting process. There are various reasons, one of which is that the government is not very dependent on taxes, and the other is that the budget process lacks fiscal transparency. The public budget approach is different; various elements of equity and fairness are not incorporated. For instance, allocations for disabled persons, minorities, and women, or a gender-responsive budget approach (Sub-National Governance Program, 2014).

The public does not have access to all budget information and documents, nor are they involved in the budget formulation and planning process. They do not understand the budget complexities because of the unavailability of citizens' versions of public budget documents. The administrators or executives prefer secrecy in the budget process; all the budget information is highly confidential until approved (Ejaz, 2021; CDPI, 2022). Under these circumstances, how do citizens make the government accountable for their budget preferences, public program priorities and demand for quality public service deliveries? Despite having the Right to Information Act, it is hard to access budget information and government ministers and departments avoid sharing budget details and providing the requested budget information (Sub-National Governance Program, 2014; CDPI, 2022).

## 4. Conclusions

Pakistan's budget system lacks good financial management, and the quality and accessibility of budget information are the main problems. The budget documents are not consistent, the content is not clear, and not transparent; information is not comprehensively defined, such as the source of revenues is missing, tax and non-tax revenues are not mentioned, and budget documents are not released on time. Moreover, the public budget is not adequately addressing the important components of equality, inclusiveness, and need responsiveness. The budget classifications are not clearly mentioned at different levels, such as geographical, poverty, district, expenditures by administrative blocks, and allocations for disabled people, minorities, and women are also overlooked.

Except for the federal government, no monthly or quarterly budget reviews are held for the public to gauge the government's progress. Budget openness is not a government culture; executives and administrators prefer budget secrecy. Through the public budget process, right from formulation to execution, citizens' participation is not supported.

They do not know about the government's set policies, goals for the coming fiscal year, priorities for public expenditures and available revenue to meet the policy objectives. The proponents of good governance like fiscal transparency, accountability and a participatory approach; participation of civil societies, legislatures, and communities is used to make sure public money is not wasted and enhance the quality of public service delivery. Pakistan needs to improve its financial management system; the budget process is not systematized, and it is not very structured compared to developed nations like the USA. Many inconsistencies make the budget process ambiguous and create room for corruption. The immediate need is to increase the culture of budget openness, raise fiscal transparency, and citizens' participation at all stages of budget designing, planning, approval and execution.

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## Compliance with ethical standards

### *Disclosure of conflict of interest*

No conflict of interest to be disclosed.

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