



STRENGTHENING GOVERNANCE THROUGH PUBLIC FINANCE MANAGEMENT: ACCOUNTABILITY AND TRANSPARENCY IN KADUNA STATE PUBLIC SERVICE

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Abstract

This study examines the influence of public finance management (PFM) on accountability and transparency among public servants in Kaduna State, Nigeria. Effective governance depends on the prudent management of public resources, yet challenges such as weak monitoring, inadequate performance evaluation, and limited transparency continue to hinder public sector performance. The study adopted a quantitative research design, utilizing a structured questionnaire administered to 280 public servants across selected Ministries, Departments, and Agencies (MDAs). Data were analyzed using descriptive statistics, Pearson correlation, and multiple regression analysis. Findings reveal that public finance management practices significantly enhance both accountability and transparency. Specifically, budgeting, expenditure control, procurement compliance, and auditing positively influence public servants' answerability and openness in financial reporting. Monitoring mechanisms were found to strengthen accountability by reducing financial mismanagement, while performance evaluation significantly promotes transparency by linking staff performance to resource utilization. Regression results indicate that PFM practices, when combined with effective monitoring and evaluation systems, jointly contribute to improved governance outcomes in Kaduna State public service. The study concludes that strengthening PFM, institutionalizing monitoring mechanisms, and integrating performance evaluation into financial management are essential for enhancing accountability and transparency. Policy recommendations include enforcing financial regulations, expanding digital financial systems, improving access to public financial information, and providing training for staff on effective PFM practices. The study contributes empirical evidence to the literature on public sector governance and provides actionable insights for policymakers seeking to improve service delivery and institutional integrity at the subnational level.

Keywords: *Public Finance Management, Accountability, Transparency, Monitoring, Performance Evaluation, Kaduna State, Public Service*

Background to the Study

Good governance remains a fundamental requirement for sustainable development, effective public service delivery, and citizens' trust in government institutions (Denters, Ginther & de Waart, 2023). To the achievement good governance, Elelam (2025) argue is the effective management of public financial resources. Thus, public finance management (PFM) refers to the processes, institutions, and legal frameworks through which government revenues are generated, allocated, spent, and monitored to achieve public policy objectives (Adekoya, 2023). Similarly, Musau (2022)



emphasises that efficient public finance management ensures that public resources are utilized responsibly, transparently, and in accordance with established rules and priorities. In addition, accountability and transparency have become critical principles guiding modern public sector financial administration across both developed and developing countries (Amalia, 2023).

Ibrahim (2022) argue that many developing countries, including Nigeria, weak financial management systems have historically contributed to governance challenges such as budget inefficiency, misallocation of resources, corruption, and poor service delivery. Public sector reforms introduced over the past two decades have therefore emphasized strengthening financial accountability mechanisms, improving budget transparency, and institutionalizing monitoring and reporting systems. These reforms are largely influenced by global governance frameworks that promote fiscal discipline, openness in public expenditure, and performance-based financial management as essential tools for enhancing institutional credibility and democratic governance.

According to Agu, Nkwo and Eneiga (2024) accountability in public finance involves the obligation of public officials to justify the use of public funds and to be answerable for financial decisions and outcomes.

Further Onifade, Ochuba, Eyeregba, Kalu and Ezeh (2024) reveals, it requires clear reporting structures, effective oversight institutions, and measurable performance standards. Transparency, on the other hand, refers to openness and accessibility of financial information, enabling stakeholders including citizens, oversight bodies, and policymakers to monitor government financial activities. Together, accountability and transparency reduce opportunities for financial mismanagement and enhance public confidence in government institutions.

Nigeria has implemented several public financial management reforms aimed at strengthening fiscal governance at both federal and subnational levels (Ibrahim, 2022), these reforms include budget modernization, treasury management systems, financial reporting standards, procurement regulations, and monitoring frameworks designed to promote prudent financial practices within the public service. At the state level, Kaduna State has undertaken governance and administrative reforms intended to improve financial accountability, enhance transparency in budgeting processes, and strengthen institutional oversight across Ministries, Departments, and Agencies (MDAs). The adoption of digital financial systems, performance-based budgeting approaches, and monitoring mechanisms reflects efforts to align public expenditure with development priorities and measurable outcomes.

Despite these initiatives, concerns persist regarding the extent to which public finance management practices have effectively translated into improved accountability and transparency among public servants. Challenges such as weak compliance with financial regulations, limited integration between financial reporting and performance evaluation, institutional capacity constraints, and administrative bottlenecks continue to affect governance outcomes. In many cases, reforms introduce new financial procedures without adequately addressing behavioral, organizational, and institutional factors influencing accountability practices within the public service.

Existing studies on public finance management in Nigeria have largely focused on fiscal policy outcomes, revenue generation, or macroeconomic performance, with limited empirical attention given to how financial management systems shape accountability behavior and transparency



practices among public servants at the subnational level. Furthermore, many studies adopt descriptive approaches, leaving a gap in empirical evidence that quantitatively examines the relationship between public finance management and governance outcomes within state public services.

Against this background, this study investigates how strengthening public finance management contributes to accountability and transparency within the Kaduna State public service. By examining financial management practices and their influence on administrative accountability and openness, the study seeks to provide empirical insights into the governance implications of public financial reforms. The findings are expected to contribute to scholarly discourse on fiscal governance while providing policy-relevant recommendations for improving financial accountability, enhancing transparency, and strengthening governance outcomes in Kaduna State and similar public sector environments.

Statement of the Problem

Effective public finance management is widely recognized as a cornerstone of good governance because it determines how public resources are mobilized, allocated, and utilized to achieve government objectives. Efunniyi, Abhulimen, Obiki-Osafiele, Osundare, Agu and Adeniran (2024) argues strong financial management systems are expected to promote accountability and transparency by ensuring that public officials adhere to established financial regulations, provide accurate reporting, and remain answerable for the use of public funds. In practice, however, many public sector institutions in developing countries continue to experience governance challenges associated with weak financial oversight, limited transparency, and inadequate accountability mechanisms despite ongoing reform efforts (Thusi, Matyana & Jili, 2023).

Ejigbo, and Agbaji, 2025) highlighted, in Nigeria, successive public sector reforms have sought to strengthen fiscal discipline and improve governance outcomes through modern public finance management practices such as budget reforms, financial reporting standards, procurement regulations, and digital treasury systems. At the subnational level, Kaduna State has introduced several initiatives aimed at improving financial accountability and transparency within its public service, including enhanced budgeting procedures, monitoring mechanisms, and institutional oversight frameworks across Ministries, Departments, and Agencies (MDAs). These reforms are intended to ensure prudent management of public resources and improve service delivery outcomes. Despite these efforts, concerns persist regarding the effectiveness of public finance management systems in promoting accountability and transparency among public servants. Reports of procedural non-compliance, delays in financial reporting, weak monitoring of expenditure, and limited public access to financial information suggest that improvements in financial systems may not have fully translated into expected governance outcomes. In many instances, financial reforms emphasize institutional structures and regulatory frameworks without sufficiently addressing how public servants' practices and behaviors influence accountability and transparency in day-to-day administrative operations.

Furthermore, existing empirical studies on public finance management in Nigeria have largely concentrated on macroeconomic performance, fiscal policy, or revenue generation, with limited attention given to the relationship between financial management practices and accountability behavior within state public services. There is also a scarcity of quantitative studies that

systematically examine how public finance management mechanisms influence transparency and accountability among public servants at the subnational level.

The absence of empirical evidence on this relationship creates a knowledge gap that limits policy understanding of whether financial management reforms are effectively strengthening governance within the Kaduna State public service. Consequently, it becomes necessary to investigate the extent to which public finance management contributes to accountability and transparency among public servants. This study therefore seeks to examine how strengthening public finance management influences accountability and transparency practices in the Kaduna State public service, with the aim of providing evidence-based insights for improving governance and financial administration.

1.3 Research Objectives

The general objective of this study is to examine the influence of public finance management on accountability and transparency among public servants in Kaduna State.

1.4 Research Hypotheses

The following hypotheses are formulated for empirical testing:

H₀₁: Public financial management practices have no significant effect on accountability among public servants in Kaduna State.

H₀₂: Public financial management systems do not significantly influence transparency in Kaduna State public service.

H₀₃: Monitoring mechanisms in public finance management have no significant relationship with accountability among public servants.

H₀₄: Performance evaluation within public finance management does not significantly contribute to transparency among public servants.

Note: All hypotheses will be tested at the 0.05 level of significance using quantitative data analysis techniques such as regression and correlation.

2.2 Conceptual Review

2.2.1 Public Finance Management

Public finance management refers to the system of policies, institutions, and procedures through which governments mobilize, allocate, spend, and account for public resources to achieve policy objectives and socio-economic development. Effective PFM ensures that public resources are used efficiently, equitably, and in accordance with legal and regulatory frameworks. It encompasses activities such as budget formulation, expenditure control, financial reporting, auditing, and procurement management.

Studies indicate that robust PFM systems are central to reducing fiscal waste, curbing corruption, and improving service delivery (Musiega, Tsofa & Barasa, 2024). The introduction of modern PFM reforms, including digital treasury systems, performance-based budgeting, and integrated financial management, has become critical in promoting transparency and accountability in the public sector.

2.2.2 Accountability in Public Finance

Accountability in the public sector refers to the obligation of public officials to report, explain, and justify their actions, especially regarding the use of public funds. It requires clearly defined responsibilities, effective oversight, and consequences for non-compliance. In the context of public

finance, accountability ensures that expenditures align with approved budgets, financial records are accurate, and resources are utilized for intended purposes.

Accountability mechanisms include financial audits, reporting requirements, oversight by legislative committees, and internal monitoring procedures. Strong accountability is associated with better governance outcomes, reduced corruption, and improved public trust (Modise & Modise, 2023).

2.2.3 Transparency in Public Finance

Transparency refers to the openness, clarity, and accessibility of financial information to stakeholders, including citizens, oversight bodies, and policymakers. In PFM, transparency enables stakeholders to monitor government revenue collection, expenditure, and performance, reducing information asymmetry and potential misuse of resources.

Transparency is promoted through public access to budget reports, financial statements, procurement data, and expenditure tracking systems. Empirical evidence suggests that increased transparency in public finance enhances accountability, reduces corruption, and improves citizens' trust in government institutions (World Bank, 2020).

2.2.4 Public Finance Management Practices and Governance

PFM practices that support accountability and transparency include:

- **Budgeting and Expenditure Control:** Proper budget formulation and adherence to expenditure limits ensure resources are allocated according to priorities.
- **Monitoring Mechanisms:** Internal audit, financial reporting, and expenditure tracking help detect irregularities and enforce compliance.
- **Performance Evaluation:** Linking financial allocations to measurable outcomes ensures resources are used efficiently and objectives are achieved.
- **Procurement and Contract Management:** Transparent procurement reduces opportunities for corruption and misuse of public funds.
- **Effective implementation of these practices** strengthens governance by ensuring responsible stewardship of public resources and promoting institutional integrity.

2.3 Theoretical Framework

This study is anchored on Agency Theory and Public Choice Theory.

2.3.1 Agency Theory

Agency theory explains the relationship between principals (citizens/government) and agents (public officials). It assumes that agents may act in their own interests unless mechanisms such as monitoring, reporting, and sanctions are in place (Bolton, 2025). In public finance, accountability and transparency are essential to align the behavior of public servants with the goals of principals (Meckling & Jensen, 1976).

2.3.2 Public Choice Theory

Public choice theory asserts that public servants, like private actors, respond to incentives and are influenced by institutional structures. Inefficient governance often arises from self-interest and lack of oversight. Reforms in public finance management—such as performance-based budgeting and auditing—provide incentives that encourage responsible financial behavior, enhancing transparency and accountability (Buchanan & Tullock, 1962).

2.4 Empirical Review

2.4.1 Public Finance Management and Accountability

Several studies have highlighted the link between PFM and accountability. Olowu (2019) found that states in Nigeria with stronger PFM systems, including audit and expenditure tracking, reported higher accountability among civil servants. Similarly, Ajakaiye and Fakiyesi (2019) Udoikah, Nwuzor, Nwambe, Nwokwu, Ogo, Nkwede and Ndu (2024) highlight that integrated treasury systems reduce fiscal leakages and promote adherence to budgetary allocations.

In Kaduna State, some MDAs have adopted digital financial systems and monitoring tools aimed at improving accountability, but challenges such as non-compliance with financial regulations and weak enforcement mechanisms remain.

2.4.2 Public Finance Management and Transparency

Transparency in public finance has been empirically linked to improved governance outcomes. The World Bank (2020) observed that states implementing open budget initiatives and public expenditure tracking achieved higher citizen engagement and reduced incidences of corruption. In Nigeria, Celestin (2015) found that accessibility of financial information directly influences public confidence in government institutions.

2.4.3 Gaps in Literature

Most studies on PFM in Nigeria focus on macroeconomic outcomes rather than governance behavior at the state level.

Limited empirical research examines how PFM influences both accountability and transparency among public servants in Kaduna State.

Quantitative analysis linking PFM practices, monitoring, performance evaluation, and governance outcomes is scarce.

This study addresses these gaps by empirically investigating the relationship between public finance management and governance outcomes in Kaduna State using quantitative methods.

2.5 Conceptual Framework

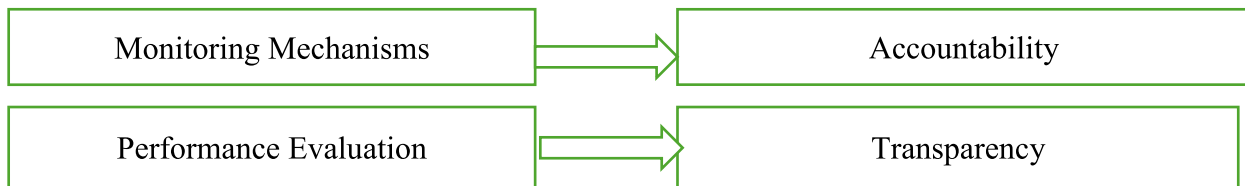
The study conceptualizes **Public Finance Management (PFM)** as the independent variable influencing **accountability** and **transparency** among public servants. Monitoring mechanisms and performance evaluation act as mediating factors enhancing these governance outcomes.

Variables:

Independent Variable: Public Finance Management (budgeting, expenditure control, procurement, auditing)

Mediating Variables: Monitoring mechanisms, performance evaluation

Dependent Variables: Accountability, transparency

Conceptual Model Diagram (Description):**Figure 2.1**

Public Finance Management (PFM)

3.1 RESEARCH METHODOLOGY**3.2 Research Design**

This study adopts a quantitative research design using a cross-sectional survey approach. Quantitative design is appropriate because the study seeks to measure and analyze the relationships between PFM practices and governance outcomes using numerical data. The survey method allows for structured data collection from a large number of public servants and facilitates statistical analysis of variables such as monitoring mechanisms, performance evaluation, accountability, and transparency.

The population of the study comprises civil servants employed in Kaduna State MDAs, particularly those involved in financial administration, budget planning, auditing, monitoring, and performance evaluation. This includes:

Senior management staff (Directors and Deputy Directors)

Middle-level officers (Assistant Directors, Principal Officers)

Finance, planning, and audit officers responsible for monitoring and reporting

The population is estimated at 1,200 staff members across selected MDAs relevant to PFM operations.

3.3 Sample Size and Sampling Technique**3.3.1 Sample Size**

Thus, the sample size is 300 respondents, which is statistically adequate for quantitative analysis (Yamane's (1967)).

3.3.2 Sampling Technique

A multi-stage sampling technique will be employed:

- Stage One: Purposive selection of MDAs actively involved in public finance management and reforms.
- Stage Two: Stratified sampling to categorize staff into senior, middle, and operational levels.
- Stage Three: Simple random sampling to select respondents within each stratum, ensuring representation of all categories.

This approach ensures diversity and representativeness while minimizing bias.

3.4 Validity of the Instrument

Validity refers to the degree to which the questionnaire measures what it intends to measure. Content and face validity will be ensured by:

- Consulting experts in public administration, financial management, and research methodology to review items.
- Piloting the questionnaire on a small group of civil servants outside the selected sample to ensure clarity and relevance.

Making necessary adjustments based on expert feedback and pilot results.

3.5 Reliability of the Instrument

Reliability refers to the consistency of the instrument. The Cronbach's Alpha coefficient will be used to test internal consistency through a pilot study. A reliability coefficient of 0.70 or above will be considered acceptable.

4.1 Data Presentation, Analysis And Interpretation

4.2 Questionnaire Administration and Response Rate

Table 4.1: Questionnaire Distribution and Retrieval

Description	Frequency	Percentage (%)
Questionnaires Distributed	300	100
Questionnaires Returned	285	95
Invalid/Incomplete	5	1.7
Valid Questionnaires Used	280	93.3

Interpretation:

Out of 300 questionnaires distributed, 285 were returned, representing a high response rate of 95%. After data screening, 280 questionnaires were valid for analysis. The response rate is considered adequate for quantitative research and ensures reliability of findings.

4.4 Descriptive Statistics of Study Variables

Responses were measured on a five-point Likert scale. A mean score of **3.0 and above** indicates agreement.

4.4.1 Public Finance Management Practices

Table 4.2: PFM Practices

Statement	Mean	Std. Dev	Decision
Budgeting practices are properly implemented	3.78	0.85	Agree
Expenditure control mechanisms reduce financial waste	3.71	0.90	Agree
Procurement processes are transparent and compliant	3.65	0.92	Agree

Statement	Mean	Std. Dev	Decision
Auditing systems ensure proper financial accountability	3.72	0.87	Agree

Grand Mean = 3.72

Interpretation:

Respondents agree that PFM practices in Kaduna State public service are largely effective in promoting financial discipline.

4.4.2 Monitoring Mechanisms

Table 4.3: Monitoring Mechanisms

Statement	Mean	Std. Dev	Decision
Internal audits help detect irregularities	3.85	0.82	Agree
Financial reporting is regularly monitored	3.78	0.88	Agree
Monitoring mechanisms enhance accountability	3.82	0.80	Agree
Oversight reduces misuse of resources	3.76	0.89	Agree

Grand Mean = 3.80

Interpretation:

Monitoring mechanisms are perceived as effective in enhancing accountability and reducing financial mismanagement.

4.4.3 Performance Evaluation

Table 4.4: Performance Evaluation Practices

Statement	Mean	Std. Dev	Decision
Staff performance is evaluated based on budget outcomes	3.69	0.90	Agree
Evaluation promotes responsibility among public servants	3.72	0.85	Agree
Feedback from evaluations improves efficiency	3.66	0.88	Agree
Performance evaluation influences transparency in reporting	3.71	0.87	Agree

Grand Mean = 3.70

Interpretation:

Performance evaluation is considered a key mechanism for improving transparency and responsibility among public servants.

4.4.4 Accountability and Transparency

Table 4.5: Governance Outcomes

Statement	Mean	Std. Dev	Decision
Public officials are answerable for financial decisions	3.82	0.85	Agree

Statement	Mean	Std. Dev	Decision
Transparency in financial reporting has improved	3.74	0.88	Agree
Monitoring reduces misuse of public resources	3.78	0.82	Agree
Accountability ensures proper service delivery	3.81	0.80	Agree

Grand Mean = 3.79

Interpretation:

Accountability and transparency outcomes are positively perceived as being influenced by PFM practices, monitoring, and performance evaluation.

4.5 Test of Hypotheses

Hypothesis One

H₀₁: Public financial management practices have no significant effect on accountability among public servants.

Table 4.6: Regression Analysis (PFM → Accountability)

Variable		Beta (β)	t-value	Sig.
PFM Practices		0.562	8.412	0.000
R	R ²	Adjusted R ²	F-value	Sig.
0.678	0.460	0.455	70.65	0.000

Interpretation:

PFM practices have a significant positive effect on accountability ($p < 0.05$). The null hypothesis is rejected.

Hypothesis Two

H₀₂: Public financial management systems do not significantly influence transparency.

Table 4.7: Regression Analysis (PFM → Transparency)

Variable		Beta (β)	t-value	Sig.
PFM Practices		0.548	7.920	0.000
R	R ²	Adjusted R ²	F-value	Sig.
0.664	0.441	0.435	62.75	0.000

Interpretation:

PFM practices significantly influence transparency ($p < 0.05$). Null hypothesis is rejected.

Hypothesis Three

H₀₃: Monitoring mechanisms have no significant relationship with accountability.

Table 4.8: Pearson Correlation (Monitoring → Accountability)

Variables	Monitoring	Accountability
Monitoring	1	
Accountability	0.624**	1

Correlation significant at 0.01 level

Interpretation:

Monitoring mechanisms are strongly positively correlated with accountability ($r = 0.624$), confirming that effective monitoring enhances accountability.

Hypothesis Four

H₀₄: Performance evaluation does not significantly contribute to transparency.

Table 4.12: Pearson Correlation (Performance Evaluation → Transparency)

Variables	Performance Evaluation	Transparency
Performance Evaluation	1	
Transparency	0.611**	1

Correlation significant at 0.01 level

Interpretation:

Performance evaluation positively contributes to transparency, indicating that regular assessment of financial and operational performance promotes openness in public service activities.

4.6 Discussion of Findings

The findings reveal that public finance management practices significantly influence accountability and transparency among public servants in Kaduna State. Monitoring mechanisms and performance evaluation play crucial roles in enhancing governance outcomes. These results support Agency Theory, which emphasizes oversight and alignment of agents' actions with the interests of principals, and Public Choice Theory, which highlights the role of institutional incentives in shaping public servant behavior.

PFM reforms, including proper budgeting, expenditure control, and auditing, enhance the ability of public servants to comply with regulations, improve reporting accuracy, and reduce opportunities for corruption. Monitoring mechanisms and performance evaluation further strengthen accountability and transparency by ensuring that officials are answerable for their financial decisions.

5.1 Summary of Findings

The study was guided by four specific objectives and tested four hypotheses. Data were collected using structured questionnaires from 280 public servants in selected Ministries, Departments, and Agencies (MDAs) in Kaduna State. The main findings include:

Public Finance Management Practices and Accountability

Proper budgeting, expenditure control, procurement, and auditing practices were positively perceived by respondents.

Regression analysis showed that PFM practices have a significant effect on accountability ($\beta = 0.562$, $p < 0.05$).

Hypothesis H₀₁ was rejected, indicating that effective PFM strengthens the obligation of public servants to account for public resources.

Public Finance Management Practices and Transparency

Respondents agreed that PFM systems improve openness in financial reporting and reduce opportunities for mismanagement.

Regression results indicated a significant effect of PFM practices on transparency ($\beta = 0.548$, $p < 0.05$).

Hypothesis H₀₂ was rejected, showing that transparency is positively influenced by proper financial management.

Monitoring Mechanisms and Accountability

Monitoring mechanisms, including internal audits, reporting, and oversight, were strongly correlated with accountability ($r = 0.624$, $p < 0.01$).

Hypothesis H_{03} was rejected, confirming that consistent monitoring enhances accountability among public servants.

Performance Evaluation and Transparency

Performance evaluation practices were positively linked with transparency ($r = 0.611$, $p < 0.01$).

Hypothesis H_{04} was rejected, demonstrating that performance assessment promotes openness in reporting and responsible financial behavior.

Overall, the findings indicate that strengthening public finance management through monitoring and performance evaluation leads to improved accountability and transparency in Kaduna State public service.

5.3 Conclusion

Based on the findings, the study concludes that:

Effective public finance management is a critical driver of good governance. Proper budgeting, expenditure control, procurement compliance, and auditing enhance both accountability and transparency among public servants.

- **Monitoring mechanisms are essential for enforcing accountability.** Continuous oversight, internal audits, and reporting frameworks reduce fiscal mismanagement and ensure that public officials are answerable for financial decisions.
- **Performance evaluation promotes transparency and responsible behavior.** Regular assessment of financial and operational performance ensures that public servants comply with regulations and that financial information is accessible to stakeholders.
- **PFM reforms in Kaduna State are partially effective but require continuous improvement.** While reforms have improved governance outcomes, gaps remain in compliance, enforcement, and capacity building among public servants.
- In essence, the study reaffirms that **public finance management, monitoring, and performance evaluation are interdependent mechanisms** that collectively enhance governance outcomes in the public service.

5.4 Recommendations

Based on the findings and conclusions, the study makes the following recommendations:

5.4.1 Policy Recommendations

- **Strengthen PFM Regulations:** Kaduna State government should enforce clear guidelines for budgeting, expenditure control, procurement, and auditing to ensure uniform compliance across all MDAs.
- **Institutionalize Monitoring Mechanisms:** Continuous internal audits, periodic inspections, and reporting requirements should be institutionalized to enforce accountability.
- **Integrate Performance Evaluation with Financial Management:** Performance evaluation outcomes should directly influence personnel decisions, promotions, and resource allocation to incentivize transparency.



- **Enhance Public Access to Financial Information:** Transparency can be improved by making budget reports, audit findings, and expenditure tracking publicly accessible.

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